

Committee on Standards in Public Life Guidance on Travel and Subsistence

1. This note summarises the Cabinet Office travel and subsistence arrangements, which apply to members of the Committee on Standards in Public Life.
2. The payment of travelling and subsistence claims is an area of particular sensitivity because individuals are receiving monies from public funds. Propriety must always be exercised when claiming reimbursement.
 - **Travelling and subsistence reimbursement is based on actual costs incurred, and so all claimants must always supply receipts or copies of travel tickets as proof of expenditure before reimbursement is made.**
 - Reimbursement for subsistence is subject to the limits set out below.

TRAVEL

Public Transport and Taxis

3. Travel costs necessarily incurred in attending meetings of the Committee, or attending to the business of the Committee, will be reimbursed. **Receipts are required for all expenditure.** You must therefore obtain receipts from taxi drivers and where possible for rail tickets. There may be circumstances where it is not possible to obtain or retain proof of having incurred expenditure: e.g. Underground railway journeys, train journeys where the ticket has been directly purchased and not by credit card, toll charges, and certain parking fees. In all instances the reasons for the absence of a receipt must be clearly stated. The overriding consideration should be to ensure value for money for the taxpayer when making travel arrangements. This does not necessarily mean the cheapest method of travel. Committee members may travel first class by rail where space and the privacy to work is needed.

Private Car on Official Business

4. The use of private vehicles should be avoided unless it proves more economical than a hire car or provides the only reasonable mode of transport. If use of a private car is unavoidable the driver must ensure that they are covered by fully comprehensive motor insurance which includes use of the car for business purposes.

Private Car Rate (inc Comprehensive Insurance and Business cover)	40p per mile
Public Transport Rate (all other Insurance cover)	26p per mile

5. These are reviewed annually and set within the limits allowed by Inland Revenue Rates for tax-free payments.

SUBSISTENCE

6. The Secretariat is responsible for meeting the subsistence costs for members who necessarily incur expenses whilst away from their home on official business, including overnight stays. The subsistence paid must cover only the costs necessarily incurred. All allowances are paid on a **receipts-basis** and so there is no automatic entitlement to the full rate regardless of the actual cost.

Meal Allowances

7. The Secretariat will reimburse, within specified ceilings, actual reasonable expenditure on meals incurred by members who spend time away from home on official business for an extended period during the day or overnight. Reasonable expenditure can be defined as:

- the cost of breakfast;
- the cost of lunch including "soft drink" (no alcohol);
- the cost of an evening meal and two drinks, plus coffee/tea
- gratuities of up to 10% where service charge is not included.

8. The entitlements are as follows:

If you are away on Committee business for over 5 hours you may claim the cost of one meal within the limits below. If you are away between 10 and 12 hours you may claim the cost of two meals within the limits below. If you are away over 12 hours you may claim the cost of 3 meals. Receipts are required in all cases.

9. The current maximum limits for meal allowances are as follows:

- Breakfast/lunch £5
- Dinner £18

10. There is a combined ceiling of £23 for lunch and dinner for absences where both meals are being claimed. The full cost of a meal taken on a train may be claimed, but in this case the cost of alcohol may not be included.

Accommodation Allowances

11. The Secretariat provides an allowance for overnight hotel accommodation for members who are absent from their home and necessarily incur expenditure on accommodation. Individuals must settle bills themselves and not ask for the Secretariat to be invoiced.

12. Accommodation allowances are as follows:

- Overnight accommodation £120 per night London
 £80 per night elsewhere
- Incidental Allowance £5 per night

13. The Incidental Allowance is flat rate and non-taxable within the Inland revenue's limit, and is payable for minor out-of-pocket personal expenses such as newspapers and telephone calls and does not depend upon actual receipts.

14. If it should be necessary to travel overnight on Committee business, for example public hearings held outside London, the travel and accommodation arrangements will normally be made by the Secretariat. The Cabinet Office has a travel booking service arrangement with Carlson Wagonlit Travel and all official rail or air tickets may be ordered through them and charged direct to the Committee. However, Members may wish to make their own arrangements and claim the relevant sum back as appropriate.

HOW TO MAKE A CLAIM

15. You should submit a claim on the relevant form together with supporting receipts or proof of expenditure, to the Secretariat (Maureen Keane). Peter Hawthorne will authorise claim forms, which will be then forwarded electronically for payment and with the copies and original receipts deposited with the Cabinet Office's Financial Services Unit in Basingstoke.
16. Claims can be paid direct into an individual's bank or building society account or by cheque. If you require payment direct into your account then the details should be sent to the Secretariat (Maureen Keane).

INCOME TAX

17. Home to Office travel costs paid by an employer are taxable income for which you would normally be personally liable. The Cabinet Office intend that the amount you receive should be equivalent to the amount you actually spend. They have therefore entered into a special arrangement with the Inland Revenue to bear your tax liability.
18. Should you wish to take advantage of this agreement you should complete the attached form confirming that you wish the Cabinet Office pay your tax liability on the home to office expenses that you receive for your services as a fee-paid consultant (you may wish to discuss this with an accountant beforehand). **The completed form FIN 237 should be returned to the Secretariat** and not to the Inland Revenue or Cabinet Office.