



Policy and procedure

Reference: 414A2018-19

Date issued: February 2018

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Review date: March 2019

The Board's travel and subsistence policy

Scope

- 1 This policy applies to all Board members, including employee members when claiming for expenses reasonably incurred when on Board business.

Principles

- 2 This policy supports the Accounting Officer in exercising their personal responsibilities for the stewardship of public funds, by adhering to the following principles in relation to travel and expenses:
 - no Board member should incur personal expense overall as a result of undertaking a journey for Board business;
 - the WAO seeks to secure value for money, taking account of cost, affordability, environmental impact, duty of care, well-being and operational efficiency;
 - arrangements are transparent, with clear accountabilities and reflect the WAO's organisational values; and
 - the arrangements comply with HMRC requirements.

Board members' responsibilities

- 3 Board members must:
 - be aware of and comply with this policy;
 - ensure that any costs are reasonable, publicly justifiable and actually and necessarily incurred on Board business;
 - choose the most cost-effective method of travel when taking time, fares and mileage into account;
 - use the Business Services team to arrange travel and accommodation, unless alternative arrangements are more efficient and cost-effective;
 - ensure that all claims made are accurate and supported by relevant receipts where appropriate; and

- submit claims within a maximum of three months from the date the expense was incurred.

Submitting and authorising claims

- 4 Claims are subject to self-certification to confirm compliance with the terms of the policy. All claims must be submitted via the expenses system no later than three months from the date of the expense. Where required by this policy, claims must be supported by receipts or, exceptionally, reasoning for no receipt.
- 5 Where Board members fail to submit claims within three months of the date of the expense, the claim will be automatically rejected and will not be reimbursed unless there are exceptional circumstances.
- 6 Claims are counter-signed by:
 - the Chair in the case of the Auditor General's claims;
 - the Auditor General in the case of the Director of Corporate Services' claims (unless there are potential conflicts of interest in which case the Director of Finance & HR will counter-sign the claims); and
 - the Board Secretary in the case of all other claims.
- 7 The Finance team is responsible for authorising and paying all eligible claims. It will pay claims within eight working days of receipt of a counter-signed claim.

Reimbursement of business travel

- 8 Board members are reimbursed for all reasonable expenses incurred when travelling between their home or workplace and locations for Board business purposes if they are claimed in accordance with this policy.

Business mileage

- 9 Travel by car, motorbike or bicycle using a Board member's own transport will be reimbursed at the WAO's rates which are in line with those published, and updated periodically by the HMRC. No reimbursement is offered over the 2000cc rate.
- 10 Mileage claimed should reflect the actual journey undertaken in respect of Board duties and should usually be the shortest route. Any detours en route not associated with Board duties should be excluded from the claim.
- 11 Where a Board member transports other colleagues, a supplement of 5p per mile for each passenger is claimable.
- 12 A Board member must hold a valid driving licence, have a valid MOT certificate (if legally required) and have business travel insurance cover, prior to using their own car or motorbike. These documents, along with the V5 registration document, must

be scanned and attached to the expenses system prior to any claim being made. No claim will be paid without these documents.

- 13 The WAO will not meet the cost of any insurance excess clauses nor accept any liability in the event of road traffic incidents whilst travelling.
- 14 Board members must notify the HR Team immediately of any endorsements or points added to their driving licence.

Other travel costs

- 15 Business Services may be used to arrange members' travel.

Rail journeys	Business Services will book all journeys as standard class rail travel. Where Board members make their own bookings, they will be reimbursed for the cost of standard class travel.
Air travel	All air travel should be booked through Business Services. All journeys will be booked as economy class. Car parking and/or hotel accommodation can be booked if you require this for your journey.
Car parking costs incurred on business journeys	Car parking costs will be reimbursed but must be fully receipted.
Taxi fares	Taxis may be booked via reception (on account). The cost of taxis not booked via reception will be reimbursed where there is a time saving compared to alternative transport. Claims for taxi fares must be supported by receipts.
Car hire	The Business Services team can arrange a hire car for a business journey where it is the most cost effective option. A full clean driving licence is required in advance. Where a hire car has been provided with a full tank, Board members must fill the car with fuel on its return.

Day subsistence

- 16 Depending on the pattern of work on any particular day, the following may be claimable:
 - breakfast up to a maximum cost of £5 (when leaving home before 7.00am);
 - evening meal up to a maximum of £10 (when arriving home after 8pm); and
 - reasonable refreshments up to a maximum of £5 (when travelling on a journey of more than two hours duration).
- 17 Gratuities and alcoholic drinks are not claimable.

Overnight subsistence

18 Business Services will arrange overnight accommodation when it is considered necessary to support the efficient delivery of Board duties or the wellbeing of Board members, depending on meeting location. Consideration of the latter includes travel distance/time and the start and finish times of Board duties.

19 The following limits apply to overnight arrangements:

For all hotels outside of the London area (room B&B only)	Up to a maximum of £110 per night
For all hotels within the London area (room B&B only)	Up to a maximum of £200 per night
For a hotel stay with no breakfast – breakfast cost is claimable	Up to a maximum of £15 (all claims must have a valid receipt)
Evening meal cost	Up to a maximum of £25 (all claims must have a valid receipt)
Stay with friends or family while on WAO business	A flat rate allowance of £20 per night. Payment is a taxable benefit and the WAO bears this tax cost.
Overnight incidental expenses – can be claimed to cover personal-related expenses	A flat rate of £5 is payable for overnight stays and does not have to be receipted.

20 Gratuities and alcoholic drinks are not claimable.

Publication of expenses

21 Board expenses are a matter of public interest and will be published on the WAO website as part of the Board's commitment to accountability and as required by the Information Commissioner's Model Publication Scheme and guidance.

Departures from this policy

22 Members must exercise sound judgement in considering potential departures from this policy. In the case of members other than the Chair, departures must be authorised by the Chair. In the case of the Chair, departures must be authorised by the Board Secretary and Director of Finance. The Board Secretary and Director of Finance must notify the Chair and Auditor General (as Accounting Officer) in writing of any claims they deem to be contentious.