

BOARD OF REVENUE SCOTLAND

Fees and Expenses Policy

(April 2015)

Board Member Expenses

1. General Policy

- 1.1 In line with normal policy for Public Bodies, it is intended that the Board members will neither gain nor lose as a consequence of incurring expenditure on Revenue Scotland business. On that basis, reasonable expenses, necessarily incurred by members in performance of their duties on behalf of Revenue Scotland will be reimbursed. Current expenses limits are detailed in Schedule 1.
- 1.2 Members are expected to take due account of Value for Money in travel and expenditure matters.
- 1.3 VAT receipts for expenditure should always be obtained and submitted with claims.
- 1.4 Expenses are paid in accordance with the scheme of reimbursement of expenses to Revenue Scotland staff.
- 1.5 Other than for attendance at Board events (Board/Committee meetings, stakeholder events, training, and duties arising from chairing a Board Committee), prior approval is required before any expenditure is incurred. The Chief Accountant should be approached for the necessary approval.
- 1.6 Where practical, Board members should use public transport for their Revenue Scotland business. Consideration should be given to minimising car use through limiting car travel as far as possible and optimising car and taxi use through sharing.

2. Hotel/meal costs and associated expenditure

- 2.1 Hotel accommodation at some events may be block booked and paid for by Revenue Scotland, Board members being responsible for any incidental expenses (newspapers, telephone calls, room service, pay TV, laundry, mini bars etc).
- 2.2 If hotel accommodation is required outwith a block booking, board members may make their own arrangements within designated expenses limits or accommodation may be arranged through the Chief Accountant's designated staff member.
- 2.3 Where members are required to purchase lunch and/or dinner, these costs may be reclaimed against receipts up to the maximum allowable limits. VAT receipts for meal expenditure must be entered on claims.

3. Travel

- 3.1 Board members are considered to work from home.
- 3.2 Board members will be required to attend Board meetings at any Revenue Scotland location throughout Scotland. Board members will be entitled to reimbursement of expenses in accordance with Revenue Scotland's travel and subsistence limits.
- 3.3 Members using their private cars for Revenue Scotland business are entitled to reimbursement under the Approved Business Mileage Scheme. Current rates are 45p per mile for up to 10,000 business miles per year, and 25p per mile for any additional miles.
- 3.4 Where use is made of a car provided by another employer, members are expected to claim reasonable car expenses only if there are any such costs directly incurred by them.
- 3.5 Public transport should be used if practical and a cost effective option chosen. Rail travel should usually be by standard class or other economic ticket. Air travel should only be used where alternative transport is impractical. Receipts for tickets purchased should be provided when a claim is made.

4. Incidental Expenses

- 4.1 This heading covers expenditure not specifically mentioned above but which is, nevertheless, incurred in the course of official Revenue Scotland business. This could, for example, include such items such as car parking, bridge tolls and minor expenditure such as postage and stationery. With the exception of minor items, claims must be accompanied whenever possible by the appropriate VAT receipt.

5. Payment

- 5.1 Claims for expenses must be signed and submitted on the appropriate forms to the Chief Accountant's designated staff member. Other than for mileage claims, original receipts are required.

Board Member Remuneration

All Board Members are entitled to receive a daily rate. The rate is based on a 7.5 hour day. Remuneration is calculated on a pro-rata basis for part days.

6. Time Commitment

- 6.1 Board members will be expected to commit to up to a maximum of 60 days per year. Time commitment for the Chair is up to 75 days. For the first year the maxima are increase to 90 days and 100 days respectively.
- 6.2 There are a minimum of six full Board meetings per year as well as up to six Board Strategy meetings, four Audit Committee meetings and two Staffing Committee meetings. Board members are expected to attend all Board meetings and be involved in some of the other meetings. Board members will also be expected to engage in occasional ad hoc meetings or working groups.
- 6.3 Board members may also meet Revenue Scotland staff to discuss key strategic issues, attend relevant seminars or events run by Revenue Scotland or partner organisations, attend conferences and events in Parliament etc. Board members may also act as mentors for staff in relation to key areas of importance.
- 6.4 Activities eligible to be counted towards Board members' time commitment include those specified in paragraphs 6.2 and 6.3; plus in addition: up to one day preparation is allowable for each board and strategy meeting and ½ day for evening events. Travel time to allowable meetings and events is also eligible for inclusion in members' time commitment. It is for members to ensure that they do not double count any travel time when they are travelling for multiple appointments where travel time is to be reimbursed from the public purse.

Schedule 1: Fees and Expenses Limits at 1 January 2015

Remuneration

Day Rates

Current day rates are as follows:

Board Members £275/ day to a maximum of £9,900 per annum (or £16,500 in year 1)

Board Chair £385 / day to a maximum of £18,480 per annum (or £28,125 in year 1)

Expenses

In addition Revenue Scotland will reimburse Board Members for the travel and accommodation expenses incurred in the course of duties as a Board Member.

From 1 January 2015, reimbursement will be at the Scottish Government's agreed rates, after which it will be at Revenue Scotland's rates which are set centrally by Revenue Scotland and may be reviewed periodically. The expenses to which Board Members are currently entitled to are as follows:

Expense Type	Rate	Unit
Car Parking	Receipted	None
Motor Cycle Allowance	£0.24	Per Mile
Motor Mileage Rate	£0.45	Per Mile
Pedal Cycle Allowance	£0.20	Per Mile
Public Transport Air Travel	Receipted	None
Public Transport Bus	Receipted	None
Public Transport Rail (First Class)	Receipted	None
Public Transport Rail (Standard)	Receipted	None
Public Transport Taxi	Receipted	None
Public Transport Tube	Receipted	None
Staying With Friends	£25.00	Per Night
Hotel	Receipted with £75.00 max (London £100.00 max)	Per Night

Schedule 2 Board Fees and Expense Claim Timetable

All Board members should submit a claim for fees and expenses at the end of each quarter: June, September, December and March.

The claim should be submitted electronically using the excel spreadsheet by the 10th working day following the end of the quarter. For 2015/16 the dates by which these should be received are:

Period ending	To be received by Revenue Scotland
31/03/2015	16/04/2015
30/06/2015	14/07/2015
30/09/2015	14/10/2015
31/12/2015	18/01/2016
31/03/2016	14/04/2016

Original VAT receipts must be supplied for expenses and these should be sent in by post or handed in as soon as possible after the electronic return has been sent.

All claims and receipts should be sent to Diana Davies at Revenue Scotland.

Payment will be made via the SG payroll directly to the Board Member's nominated bank account on the last working day of the month.