

Travel and Subsistence

1 September 2010

1. Introduction

This revised policy supersedes and replaces all existing local arrangements and ensures that the Council complies with HMRC guidance and provides one harmonised scheme for all employees covered by the SJC for Local Government Employees and JNC for Chief Officials of Local Authorities (Scotland).

2. Exclusions

Separate arrangements will apply to travel outwith the U.K. and any such travel and associated subsistence arrangements will require to be approved by the Chief Executive and Director of Finance prior to the journeys being undertaken.

3. Travel And Subsistence

3.1 Business Mileage Rate (Updated April 2011)

(i) Where employees use their car for business purposes (including training) the following mileage rates (which are based on HM Revenues and Customs rates) will apply:

- First 10,000 miles £0.45p per mile (wef April 2011)
- In excess of 10,000 miles £0.25p per mile
- Passenger miles £0.05p per mile

(ii) Cycle Rate £0.20p per mile

(iii) Motorcycle Rate £0.24p per mile

3.2 Excess Travel Rate

(i) £0.22p per mile

3.3

Short Term Car Hire (Updated April 2011)

The Council uses short-term car hire to make vehicles available to authorised employees for specific journeys. Details of hire arrangements are available from the Finance Service (at present cost effective hires are only available [within this designated area \(PDF\)](#). Bookings for such vehicles are normally made through the Travel desk or Service Business Support Units, when approval for the journey has been given.

Short-term car hire for longer journeys can offer considerable savings over business mileage rates. The Council has set the following parameters which make short-term car hire or the use of public transport compulsory for all journeys for staff based within the designated area. Exceptions to the policy require prior approval by the Service Director or nominated officer/s and will involve the calculation of the best value option for the Council on a case by case basis which can extend to a blanket approval for all journeys.

- Where travel is required over 100 miles (previously 75 miles) and staff are based within the designated area, short-term car hire or public transport will be used where there is a financial benefit to the Council.
- Where an employee nevertheless chooses instead to use his/her own car for such journeys a "car hire equivalent rate" of £26.50 per day plus 13p per mile (wef April 2011) can be claimed.

The above will not apply to disabled employees with modified vehicles or those employees with leased cars.

The business mileage rates contained in section 3.1 above will apply to journeys less than 100 miles and to staff based outwith the designated area regardless of distance travelled. This will take effect from 1 April 2011.

3.4

Leased Cars (Updated February 2011)

The Council operates a car lease scheme for employees with an estimated annual business mileage in excess of 2,000 miles. The scheme is based on the Council making a contribution towards the cost of each lease based upon the estimated business mileage payments which it would have paid to the employee during the 3 year term.

Please contact the car leasing/loans officer for further details.

3.5**Assisted Car Purchase (Updated February 2011)**

The Council operates a car loan scheme for employees with an estimated annual business mileage in excess of 2,000 miles. The maximum advance is £6,000 over four years. Please contact the car leasing/loans officer for further details.

3.6**Day and Overnight Subsistence**

Subsistence allowances are payable to employees who are prevented by their official duties from taking a meal (excluding lunch) at their home, administrative centre or establishment where they normally take their meal and thereby incur additional expenditure.

The payment of subsistence is on the basis of expenses actually incurred subject to the limits as per Section 4.1.

Overnight rates will be based on those prescribed for elected members. An out- of- pocket allowance for each evening away from home will also be payable, as per Section 4.2.

Unless exceptional circumstances apply accommodation will be booked in advance by the Service concerned. Such bookings would be made to approved establishments where priority rates and credit terms have been negotiated by the Service concerned.

Payments would be made on the production of receipts or by direct invoicing to the Council.

The benefits of the above approach include the ability of the Council to minimise expenditure and to reclaim VAT.

3.7**Staying with Friends/Relatives etc**

Where an overnight stay is properly authorised and staff choose to stay with friends, relatives etc rather than stay in a hotel/guest house/B&B etc, they will be permitted to claim a payment of £15.00 to cover any incidental expenses as this avoids the Council having to pay for overnight accommodation.

3.8**Management Discretion**

To ensure effective service delivery, the scheme must be implemented in a consistent manner by Service Directors.

4.

Subsistence Allowances

4.1

Day Subsistence Limits

Actual costs, based on appropriate receipts, will be paid up to the following levels: -

- Breakfast: - £ 5.00. Only payable for a period of overnight absence if breakfast not included with accommodation.
- Dinner: - £ 10.00. Absence must be at least 4 hours and include the period 6.00 pm to 8.00 p.m.
- Lunch: - £10.00. Only payable for meetings outwith the Council Area and if lunch is not provided. In exceptional cases Service Directors may approve payment of a lunch allowance for meetings within the Council Area.

4.2

Overnight Subsistence Limits

Actual costs, based on appropriate receipts, plus £ 4.00 per night "out of pocket" allowance, will be paid up to but not exceeding the following levels: -

- Bed and Breakfast and Dinner: £94.82. Absence must cover a period of at least 24 hours. For additional periods reference should be made to the Day Limits above. For any period overnight where the absence does not cover a period of at least 24 hours the relevant allowances will be subtracted from this rate.
- Bed and Breakfast and Dinner in London: £118.63. Absence must cover a period of at least 24 hours. For additional in London periods reference should be made to the Day Limits above. For any period overnight where the absence does not cover a period of at least 24 hours the relevant allowances will be subtracted from this rate. The above claims should be an exception as every effort should be made to arrange advance booking and invoicing direct to the Service.

4.3

Other General Conditions

Subsistence must not be claimed where the allowance is deemed to cover a meal or accommodation which has been provided to the employee at no cost whether at a Highland Council establishment or by way of hospitality or where pre-booked and invoiced accommodation includes the provision of meals.

5.

How To Claim

5.1

Completion

Claimants must ensure that the appropriate claim form has been completed accurately for all relevant parts and is passed for checking in sufficient time to meet the payroll timetable, issued by the Finance Service.

The front of the travel form should be completed first with the reverse used only if further space is needed. Any unused lines should be marked off by the claimant prior to the checking process, and all entries totalled.

The following sections must be completed accurately: -

- Service
- Payroll no
- Name and address
- Base
- Vehicle registration number
- Details of all journeys, including points of call and passenger names
- Milometer reading (lease cars only)
- Classification of mileage (basic or training)

All receipts for meals, accommodation, fuel, parking, taxis etc. must be securely stapled to the claim form prior to the checking procedure.

5.2

Certification by Claimant

The expense form must be certified by the claimant to the effect that: -

- all journeys have been necessarily undertaken while on Council business
- amounts for travel and other expenses have been incurred and the amounts claimed are strictly in accordance with the rates laid down by the Authority.
- the claim is strictly within this Code of Conduct.
- the claim has not been included under any other reimbursement scheme (e.g. excess travel, trade association, etc).

5.3

Timing of Claims

Expense forms should be submitted on a regular basis, ideally monthly. There will be a general presumption against payment of any claims submitted which are in excess of three months old unless the authorising officer submits good reason to the Director of Finance for the delay.

5.4

Payment of Claims

Claims will be paid with salary and claimants are responsible for ensuring that correctly completed claims are lodged with Services in sufficient time to allow checking and authorisation prior to the payroll processing deadlines. To assist this process, the Payroll Section will issue deadline details to all Services on a regular basis.