

The Highland Council
Travel and Subsistence Allowances
Code of Conduct
For
APT and C Staff

Printed: 23 January 2012
Amended: 13 May 1997

This document is intended to support the Travel and Subsistence Scheme for APT and C Staff and Chief Officials, approved by the Personnel Services Committee on 31 October 1996.

Rates payable for Essential and Casual Users are as laid down in NJC Conditions of Service for APT and C Staff and subsistence rates are those in force for elected members. Any changes in rates will be notified to Services as appropriate.

It should be noted that the terms and references within this document relates to cars as being the accepted mode of transport. If Directors approve an alternative mode of vehicle (e.g. motorcycle) as being acceptable then this mode of travel should be clearly written in the "Special Mileage Rate" box on all relevant travel claim forms, as different mileage rates are applicable.

Copies of this document should be available to all who claim travel and subsistence expenses and to all staff responsible for checking or authorising expense claims.

The Scheme is designed to assist services in minimising the cost of travel and subsistence whilst fairly reimbursing staff for expenses incurred. It is important that the Scheme is applied consistently to ensure equity of treatment and that the use of Director's discretion to authorise departures from the cost can be fully justified.

The code is effective from 1 December 1996.

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The Highland Council

Travelling and Subsistence Allowances - Code of Conduct

A. Scope

1. The Code of Conduct will apply to Chief Officials and APT and C staff whose conditions of service are governed by the NJC for Chief Officials of Local Authorities (Scotland) and the NJC for Local Authorities Services (Scottish Councils). The Code is mandatory and must be complied with by all staff incurring and claiming reimbursement of travel and subsistence expenses. Wilful disregard of or intentional breach of this Code, will be dealt with under the Council's disciplinary procedure.
2. The Code of Conduct does not apply to expenses incurred in connection with qualification or non-qualification training (details in "Post Entry Training Scheme" document available from the Council's Employee Development Unit) or to employees designated as "Travelling and Outside" Officers or entitled to Site Allowance.

B. Travel

1. General

1.1 Mileage

a) Home and Base

Mileage will be payable for all official journeys undertaken from an employees recognised base. For the purpose of this Code of conduct the appropriate Chief Officer will designate the place to be fixed as an employee's base and will advise the employee accordingly in their contract for employment.

Mileage is not generally payable for home to base travel, which is taxable. The Inland Revenue have demanded that information be included on claim forms to enable them to compare the mileage from an employee's home to their destination, and the mileage from the employee's base to their destination, when they have left from and/or returned directly to their home rather than their base.

Accordingly, when making claims where a journey either started and/or was completed from an employee's home then both "Actual Miles Travelled" and "Base to Destination and Return" mileage must be shown, and under the "Mileage claimed" column the lesser of these two mileages should be claimed.

When travelling from base back to base only the "Base to Destination and Return" and "Mileage Claimed" columns need to be completed.

Mileage will only be payable if mileage has been incurred. Notional Mileages e.g. where public transport has been used, cannot be claimed under any circumstances.

b) Journey Planning

All employees have a duty to plan journeys to limit their cost as far as practicable.

All journeys should therefore be by the shortest available route unless, by the use of major roads, a significant saving in time can be achieved or safety risks avoided. Journeys should be planned to complete the maximum amount of business with the minimum amount of travelling. Expense claims should show clearly all intermediate points of call made during the journey.

Wherever possible, employees should travel together to reduce costs. An additional rate is payable to drivers carrying official passengers.

1.2 Public Transport

(a) General

For journeys other than local journeys by rail, bus or ferry, all travel arrangements should be made in advance through the appropriate Travel Agents appointed by the Council, exceptions apply to journeys arranged at short notice. APEX tickets should be requested from Travel Agents when time limits permit. Where pre-booking is not practical, travel tickets must be retained and attached to the claim form.

Travel by rail, air, bus or ferry shall where possible be at the cheapest available rate applicable to that form or class of transport at the time of travel although on overnight journeys sleeping accommodation may be used.

Employees may only travel First Class with the prior consent of their Chief Officer.

(b) Air Travel

Provided there is a saving in time with compensating financial savings by travelling by air as opposed to other means the following is payable:

- (i) an ordinary fare or any available cheap fare by regular air services; or
- (ii) where no such service is available, or in cases of urgency, the fare actually paid.

(c) Use of Taxi

An employee, who is authorised to travel by taxi, in cases of urgency, exceptional circumstances, or where public service is not reasonably available, may claim the actual expenditure. In order to reclaim VAT all claims under this section must be supported by a VAT receipt.

1.3 Miscellaneous Travel Expenses

(a) Bridge Tolls, Ferry Charges and Parking Fees

An employee who is authorised to travel by car may claim for bridge tolls, ferry charges and parking charges actually incurred while on official business. In order to reclaim VAT under this section all claims exceeding £2 must be supported by a VAT receipt (where applicable). Reimbursement will not extend to fines or excess penalties.

1.4 Outwith the United Kingdom

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

2. Essential Users

The Director of Personnel in conjunction with Service Directors is responsible for approving essential car user status. The Council's policy is to grant essential status to posts if it is considered essential that a post holder has a car available to enable duties to be carried out. Essential user status is entirely dependent on the duties of the post and is subject to review if these change. Essential user status, whilst not based directly on annual mileage travelled will be subject to scrutiny wherever low mileages are travelled, e.g. under 2500 miles per annum.

Essential car users are entitled to:

- a) the monthly lump sum, payable with salary, set out in the current schedule of rates;
- b) the mileage rate set out in the current schedule of rates subject to the Council's requirement that Essential Users are obliged to travel by the most cost effective means available to the Council, e.g. own car, public transport or car hire.

Essential Users must therefore if planning a daily journey, in excess of the guideline mileage contained in the current schedule of rates, use a car hired under the Council's Short Term Car Hire contract (which is available in most major towns in the Council area) or public transport to minimise cost unless there are circumstances which render this impractical. In such circumstances, the approval of a senior officer must be obtained.

If an essential user chooses to use their own car where a cheaper hire car or public transport alternative is available then only the lesser sum will be payable, i.e. Short Term Car Hire rate plus fuel mileage rate for miles travelled or public transport cost.

- c) a car lease, details of the Council's scheme are available from the Finance Service (Payroll Unit). Mileage is paid at the appropriate lease car fuel rate, were a lease car is in use the provisions in Section b) relating to the use of Short Term Car hire **do not apply**; and
- d) a car loan.

Essential Users must:

- a) have their car available for use on Council business at all times;

- b) ensure their car is insured for business use and certify this on each claim submitted; and
- c) notify the Finance Service whenever their vehicle is not in use as a result of accident damage or breakdown or if they are absent as a result of sickness etc for a period of more than three months as in such cases lump sum payments will be reduced.

3. Casual Users

All posts, not designated as Essential User, posts are entitled to reimbursement under Casual Users rates.

Casual Users are entitled to:

- a) the mileage rate set out in the current schedule of rates subject to the Council's requirement that Casual Users are obliged to travel by the most cost effective means available to the Council, e.g. own car, public transport or car hire.

Casual Users must therefore if planning a daily journey in excess of the guideline mileage contained in the current schedule of rates, use a car hired under the Council's Short Term Car Hire contract (which is available in most major towns in the Council area) or public transport to minimise cost unless there are circumstances which render this impractical. In such circumstances the approval of a senior officer must be obtained.

If a casual user chooses to use their own car where a cheaper hire car or public transport alternative is available then only the lesser sum will be payable, i.e. Short Term Car Hire rate plus fuel mileage rate for miles travelled or public transport cost.

Casual Users must:

- a) ensure their car is insured for business use and certify this on each claim submitted; and
- b) obtain prior authorisation for each journey from their line manager.

C. Subsistence

1. Day Subsistence

1.1 General

The general policy of the Council is that staff should be reimbursed where they have necessarily incurred additional expenditure as a result of being more than 3 miles from their base for a period exceeding 4 hours.

To ensure this requirement is met, subsistence will be payable only on production of a VAT receipt, and subject to a maximum of the NJC rates set out in the current schedule of rates.

1.2 Eligible Expenditure

Expenditure claimed must be in respect of food consumed as breakfast, lunch or an evening meal. Expenditure on alcohol or other non-meal items will not be reimbursed.

2. Overnight Subsistence

2.1 General

Overnight subsistence is payable on the same basis as day subsistence, i.e. on production of a receipt, subject to the maximum rates set out in the current schedule of rates.

2.2 Advance Booking

Wherever possible overnight accommodation should be pre-booked through the Council and invoiced to them making maximum use of available preferential hotel rates, or local government travel club rates.

2.3 Use of Sleeper

Where an officer travels overnight by train in sleeper accommodation, overnight subsistence is not payable.

2.4 Staying with Friends/Family

If an employee chooses to stay overnight, with friends/relatives, then the employee will be entitled to make a claim for £10. This payment is conditional on the overnight stay being properly authorised and there being no other accommodation costs charged to the Council.

D. Completion and Processing of Expenses Forms

1. Completion

- 1.1 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. Expenses claims must be received in the payroll section by the 8th of each month unless the 8th falls at the weekend, in which case, they would have to be in payroll by the previous Friday. The only exception to this rule is at Easter and Christmas when a timetable will be issued by the payroll section.

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
NI 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)

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

2. Certification by Claimant

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

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

3. Timing of Claims

Expense forms should be submitted on a regular basis, ideally monthly. There will be 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.

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.

SUBSISTENCE

(Rates effective from 1 January 1997)

1. Day Subsistence Limits

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

(i) Breakfast	£4.48	Absence must be at least 4 hours and include the period 7.00 a.m. to 9.00 a.m.
(ii) Lunch	£6.17	Absence must be at least 4 hours and include the period 12.00 p.m. to 2.00 p.m.
(iii) Dinner	£7.64	Absence must be at least 4 hours and include the period 6.00 p.m. to 8.00 p.m.
(iv) Lunch and Dinner	£13.81	Absence must be at least 10 hours and cover the period 6.00 p.m. to 8.00 p.m.

2. Overnight Subsistence Limits

2.1 Actual costs, based on appropriate receipts, plus £3.63 per night "out-of-pocket" allowance, will be paid up to but not exceeding the following levels:

Bed and Breakfast Lunch and Dinner	£72.71	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 Lunch and Dinner in London	£82.92	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.

Travel and Subsistence Claims

Guidance Notes for Authorised Signatories

1. Introduction

This Guidance Note is intended for use by all staff responsible for checking or authorising travel expense forms. It should be read in conjunction with the travel and subsistence Code of Conduct which has been issued to all travelling staff and which sets out the framework within which travel and subsistence can be incurred and claimed.

2. Duties of Checker

The person responsible for checking should ensure:

1. All relevant information required to make a valid claim has been completed, including the following:
 - (a) details of all journeys made, including points of call and passenger names;
 - (b) the correct type of mileage has been identified (Basic or Training);
 - (c) periods of absence match subsistence claimed; in particular that direct payments made on behalf of employees for overnight accommodation etc, claims for meals, and “out-of-pocket” allowances, do not exceed the Overnight Subsistence limit; and
 - (d) details of employees:
 - Service
 - Payroll Number
 - NI No
 - Name and Address
 - Job Title
 - Base
 - Vehicle Registration Number
 - Type of classification
 - Milometer reading for leased car users.
2. All unused lines have been ruled off, and all entries totalled.
3. All additions, calculations and carry forwards are correct.
4. The claimant has signed and dated the claim.

On completion of the check the employee concerned should sign the form and pass it to an appropriate authorised signatory, in sufficient time for processing. If not satisfied with the claim it should be returned to the employee concerned for correction.

3. Duties of Authorised Signatory

The authorised signatory is responsible for ensuring that claims are valid and in accordance with the Code of Conduct.

The authorised signatory should ensure that any claim passed for authorisation has been checked, as detailed in 2 above, and that it has been signed accordingly. Subsequently, the following matters should be checked:

- (i) All journeys undertaken and the expenses incurred are necessary having regard to the claimant's duties and responsibilities.
- (ii) The mileages undertaken or fares incurred are reasonable for the journeys undertaken and duties performed, and are based on the cheapest appropriate method of travel.
- (iii) The times of absence are reasonable for the journey undertaken and duties performed.
- (iv) In all cases, expenses claimed represent the cheapest available method of travel for the Council.
- (v) Where any exceptional journeys have been made, that approval had been granted prior to travelling.
- (vi) Subsistence claimed is supported by a VAT receipt and does not exceed the NJC rates.

If the authorised signatory is not satisfied with any of the information in a claim it must be returned to the claimant for correction, otherwise, it should be forwarded immediately to the Finance Service for payment.

Note: Officers authorising Travel and Subsistence claim forms must be approved for this purpose by their Service Director. In all cases, authorised signatories should be senior to the staff whose claims they are authorising. Claims for Service Directors and Area Managers must be authorised by the Chief Executive, or his Depute.

4. Duties of Finance Service

The principle duty of the Payroll Section of Finance is to ensure that all claims received are authorised correctly by an authorised signatory and that they are processed timeously in the next available payroll.

The Internal Audit Unit will monitor the claim process and will from time to time carry out random checking of claims to ensure that the Code of Conduct is being adhered to.

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Schedule of Rates

Travel

Car Allowances (Rates effective from 1 April 1999)

(i)	Essential User	- Annual Lump Sum	£822
		- Per Mile: First 8500 miles	35.1p
		- Per Mile: After 8500 miles	12.6p
(ii)	Casual User	- Per Mile: First 1000 miles	53.65p
		- Per Mile: Next 7500 miles	43.65p
		- Per Mile: After 8500 miles	12.6p
(iii)	Motorcycles	- Refer to Circular SO/214	
(iv)	Lease Car	- All miles as per current car contract hire scheme.	13p.
(v)	Short Term Car Hire-	daily hire rate	£26.50
		- fuel mileage rate	13p
(vi)	Training Rate		21.2p
(vii)	Cycle Rate		12.0p
(viii)	Passenger Rate		0.04p

* Guidance Notes for Use of Short Term Car Hire

1. Short-term car hire should be used within the Council's area where this is of financial benefit given the nature of the journey to be undertaken. From Inverness, for example, a return journey in excess of 100 miles would indicate in most cases that an essential car user should use car hire. Example: Inverness to Wick (220 miles return); cost of car hire = approximately £47, cost of essential car user taking own car = approximately £77. For casual users the figure is 70 miles.
2. Exceptions to this general policy will require the approval of and the authorisation by the Service Director.
3. Circumstances where other factors may be relevant, include, e.g.
 - where cost of car hire is more expensive in different locations and as such the actual cost of hire and fuel exceeds normal travel rates;
 - the non-availability of car hire in the more remote locations;

- if the employee is away from base for more than one day thus increasing the cost of car hire in comparison with the cost of using his/her own car; and
- if the employee leaves early in the morning from home in his/her own car or returns late evening on the same day thus saving on an additional days car hire, (this is relevant where there are difficulties in collecting or returning car hires and should not apply to hires in Inverness, for example).