

Human Resources  
Goireasan Daonna

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# Travel & Subsistence Policy and Guidance

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# Document Control

## A: Version History

Version	Date	Author	Change
1.2			
1.1	November 2024	Caroline Campbell / Jon Shepherd	Addition of climate change info, updated ICT suppliers & approach
1.0	February 2020	HR Sub Group	Standard Policy Format

## B: Document Approval

Name	Title	
Elaine Barrie	Head of HR	Final Approval
Louise McGunnigle	HR Manager	Final Reviewer
HR Sub Group	TU Representative	Reviewer
		Author



## Introduction

The Highland Council is committed to reducing the financial and environmental impacts arising from its business travel. The aim of this policy is to encourage employees to reduce unnecessary travel and, where travel is required, promote the use of cost effective and sustainable forms of transport.

The central principles underpinning this policy are:

- to use digital technology to reduce the need for travel where possible
- the need to ensure that Council employees are safe and supported when travelling as part of service delivery
- the need to reduce the Council's carbon emissions, in line with legislative requirements under the Climate Change (Scotland) Act 2009 and the Council's approach to sustainable business travel
- the need to reduce and avoid unnecessary travel
- to have clear procedures for employees to follow which minimises any personal expenses they incur when they travel; and
- to have fair, consistent and efficient procedures in place to reimburse any expenses.

## Policy Purpose

This policy is designed to help all Council employees understand the procedures they need to follow when arranging travel and accommodation and to be reimbursed for the legitimate expenses they may incur when travelling as part of their work.

### Who is this policy for?

This revised policy applies to all staff. It replaces all existing local arrangements and ensures that the Council complies with HMRC guidance.

# Policy in Practice

## Policy Principles

Responsibility for compliance with this policy rests with employees making a claim (the 'Claimant') for the reimbursement of expenses and their approving line manager / budget holder (the 'Authoriser').

The Highland Council assumes no obligation to reimburse expense claims which are not compliant with this policy.

The Highland Council will reimburse Claimants for travel and subsistence expenses which they wholly, necessarily and exclusively incur while delivering Council services. Only actual costs which are incurred as part of delivery of Council services will be reimbursed.

This policy ensures that staff comply with The Highland Council's requirements in respect of travel and subsistence and aims to assist Claimants and Authorisers to understand what can and cannot be claimed and what is considered reasonable. In the interests of value for money and to support the appropriate use of public funds, Claimants are expected to be prudent when travelling. Authorisers are required to be diligent in their review and approval of expenses to avoid the Council incurring any unnecessary expense.


Claimants and Authorisers must aim to ensure that economy, efficiency and effectiveness are achieved in respect of all expenses incurred whilst undertaking Council business, without compromising personal safety.

Claimants and Authorisers must demonstrate that the principles of the Travel Hierarchy have been applied in relation to sustainable business travel and the environmental impact of the journey.

Failure to comply with this policy may lead to disciplinary action.

## Definition of Business Travel

Irrespective of the mode of transport, travel expenses may only be claimed where they are incurred on business travel.



Journeys between an employee's home and normal place of work are not regarded as business travel, and the costs of these journeys cannot be claimed.

All journeys away from what can be considered a Claimant's normal place of work when carrying out necessary Council business will be regarded as business travel.

Where journeys between an employee's home and meeting location is closer than the employees base and meeting location the Claimant may claim the whole cost of that journey provided that it was carried out for business purposes as it will be more cost effective to travel from/to home rather than the employee's normal Council location.

HMRC guidelines define travel between your home and your regular, permanent place of employment as a non-work journey, making it ineligible to be included as part of your business mileage claim. Any other private or personal travel that you make cannot be counted within your business mileage allowance

## **Exclusions**

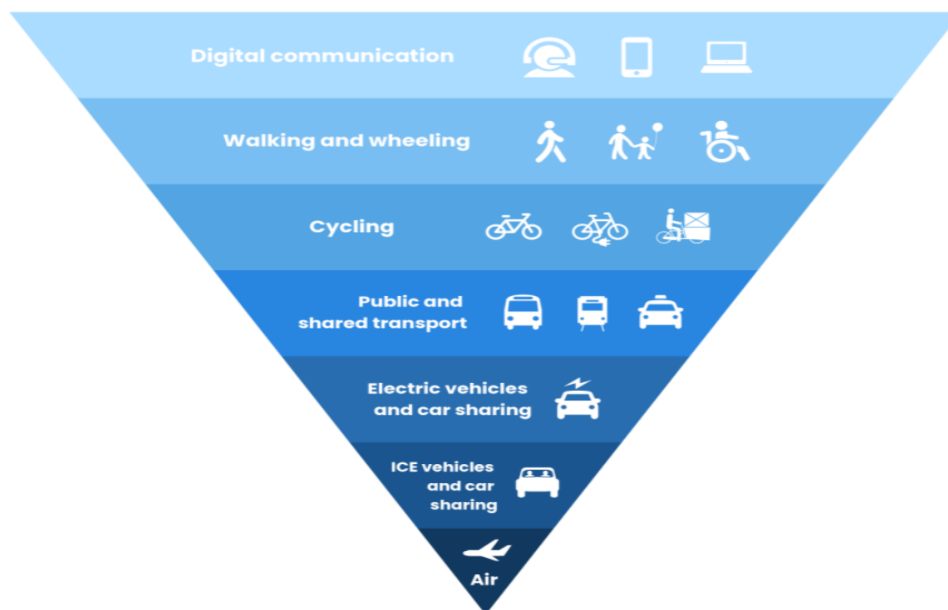
Separate arrangements will apply to travel outwith the U.K. and any such travel and associated subsistence arrangements will require to be approved by the Chief Executive and the appropriate Assistant Chief Executive prior to the journeys being undertaken.

## **Fleet, Hire & Travel Team**

The Fleet, Hire and Travel (FHT) team will arrange all business travel (rail, air, bus, ferry and car hire) and accommodation by means of directly booking travel on your behalf, or providing access to self-service, where available and appropriate e.g. for travel via Scotrail. The FHT team offers various benefits, including providing a consistent approach to travel arrangements, administration and purchase. All Highland Council employees must use the FHT team to organise business travel and accommodation. All requests for travel and accommodation must be made using the new form, a link to which can be found at the Travel Request Site.

## Travel Hierarchy / Decision Making Process

The Highland Council is committed to reducing the environmental and financial impacts arising from business travel. A Travel Hierarchy has been developed to assist staff in decision making before booking travel.



This not only covers miles travelled, but also the associated reduction of carbon emissions, reduction of cost to the 'public purse' and improved safety for employees. Employees, line managers and budget holders will make the following assessments prior to each business journey:

- **Can travel be replaced by a meeting via Microsoft Teams, telephone call or room video conferencing?** Where there is an alternative to travel, this should always be used. Not only does this save the Council money, it reduces our carbon emissions as well as lost productivity through time which would otherwise have been spent travelling.
- **Can attendance at the meeting be delegated to a colleague in a closer base location?** Due to the large geographical area covered by the Council, often there will be a colleague or delegate located closer to the meeting who could attend instead. Meeting minutes and actions can then be discussed following the meeting.

- **Can you car share with other colleagues?** Before traveling to a meeting, always check the delegate or invitee list. If someone from your base location is also attending, check how they are planning to get there, and share the journey wherever possible. This will save on duplicate journeys, whilst offering good networking opportunities with colleagues. If colleagues aren't attending, check the Council's car share portal - [www.hitravel.liftshare.com](http://www.hitravel.liftshare.com) - someone else from your base location may be undertaking the same trip.
- **Is the meeting close enough to attend by walking/cycling, or could you use public transport?** For any journeys where walking, cycling or public transport are viable options, these should be selected wherever possible. Remember that you can claim 20p per mile when cycling for business purposes. Public transport is often the best solution, where bus or train routes and timetables allow, and when you don't require to carry any equipment.
- **Is there a Car Club / Pool Vehicle available?** Car Club or pool vehicles are usually the best option for longer journeys, or when multiple stops are required. Car Club and pool vehicles offer an easy and convenient way of securing a vehicle where travel is required, and this model is being developed across the Council's operational area.
- **Is car hire an option?** Where a Car Club vehicle or pool car is not available, a hire car can be arranged through the Fleet, Hire & Travel Desk. Car hire availability does vary quite considerably across the region, so please provide as much notice as possible in order to secure a booking. Hired cars will be delivered to your local Council office. Delivery to home addresses will be by exception only.
- **Should I use my own car?** There may be certain circumstances under which the use of your own vehicle is the only option e.g. in the case of an emergency, where an urgent visit to a client is required, or where car club, public transport, car share etc is not available. In circumstances such as these, prior agreement should be sought with your line manager or budget holder to ensure the claim will be authorised. When undertaking Council business in your own vehicle, it is a legal requirement that you hold a valid driving licence, business class insurance suitable for the types of journeys you are undertaking, and a current MOT. VAT receipts for fuel must be provided to support the mileage claimed and must be for fuel purchased before or during the journey(s) for which mileage is claimed.



## Teams, Telephone or room Video Conferencing

Before any travel is undertaken, staff should assess whether the business need could be just as effectively undertaken over the phone, by using Microsoft Teams or via room-based video conferencing.

Microsoft Teams is available to all staff with an ICT user account and access to a Council-supplied device. Those members of staff who do not have an ICT account or a suitable device should discuss with their line manager whether there is justification for that to be provided, noting that the technology will lead to increased one-off and ongoing costs.

Other organisations may set up meetings using other platforms similar to Teams, such as Zoom or Google Meet. Although apps for these platforms are not generally installed on Council devices, it is still possible to connect to meetings using a web browser – Chrome or Edge.

The Council now uses a flexible telephone system supplied by RingCentral. This is available by desk handset or virtually on a Council-supplied device.

Room-based video conferencing facilities are now widely available across the Council's estate and are suitable for groups to connect into a meeting. These systems can connect to a Teams call either directly (for newer systems) or via a video conferencing "bridge" called Pexip. You can book video conferencing, where available, and get advice on usage by contacting Business Support.

Staff should be aware that the technologies referred to above develop and change frequently with the likelihood of increased functionality, changes in supplier and change of name. The specific technology used currently is described above for awareness, but the policy will still apply if the technology changes.

Alternatively, it should be assessed whether the meeting or need for the journey can be postponed until a later date or brought forward and combined with an additional requirement to travel in order to reduce overall travel costs. If there is an opportunity to delegate attendance to an appropriate member of staff in a closer base location, this should be undertaken.

## Lift Sharing

Due to the nature of the services which the Council delivers, many people are required to travel within their role. Many car trips and mileage claims could be avoided if staff coordinated travel plans and shared journeys – for example, when attending the same meeting. The Highland Lift Share portal - [www.hitravel.liftshare.com](http://www.hitravel.liftshare.com) - allows you to post journeys you will be making, allowing others planning the same journey to get in touch and share this with you. You will be able to log commuting journeys as well as one-off trips (e.g. Dingwall to Inverness and back) and it is an ideal way to minimise costs and carbon emissions.

Where a person secures Car Club vehicle, pool car or casual car hire through the FHT team, it is best practice to share your travel plans via this portal in order that others can view your travel plans and assess whether travel can be shared. However, car club cars, pool cars and casual car hire vehicles should not be used to share transport with non-employees / non-Members or staff from partner organisations.

## Car Clubs / Pool Cars

The Highland Council has a fleet of Car Clubs vehicles and additional pool car resource at key sites across its estate in order to provide dedicated provision of modern, low carbon vehicles where they are required for business use. Full details on Car Club locations, registration links, frequently asked questions and user guides can be found within the [Car Club intranet page](#).

Car club cars and pool cars benefit from regular servicing and safety checks to minimise risk to employees.

Some employees are allocated vehicles to enable them to carry out their day to day duties. There are very specific requirements regarding the use of Highland Council vehicles which need to be complied with if employees are to avoid income tax implications through benefit in kind regulations. All employees who have access to or are allocated a Highland Council vehicle should complete an annual tax declaration form (see [Appendix 1](#)), and this should be submitted to your line manager by the end of April each year, which will then be passed to Payroll.

In the event of a benefit-in-kind charge arising, the Council has a responsibility to advise both the Claimant and HMRC about the existence and the extent of the particular charge.

## Short Term Car Hire

The Council uses short-term car hire to make vehicles available to authorised employees for specific journeys. Car hire should be arranged via the Fleet Hire and Travel team through the [Travel Request site](#). The Council has a procurement framework agreement in place to cover most areas of Highland.

In addition to Car Club, 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. Exceptions to the policy require prior approval by the relevant Chief Officer 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 such journeys:

- Where travel is required over 100 miles per day, short-term car hire or public transport will be used where there is a financial benefit to the Council.
- Where an employee nevertheless chooses to use their own car, following approval from their line manager and/or budget authoriser, and having confirmed that this represents best value for the Council, a 'car hire equivalent rate' of £26.50 per day plus 13p per mile can be claimed. A valid VAT receipt for fuel must be attached to support the mileage claim. HMRC accept that the receipts will not match exactly with mileage claims, as fuel is also purchased for private use.

Staff using cars leased by the Council for employees' use should continue to do so in delivery of services and where travel is necessary.

The Council has a responsibility under the Equality Act 2010 to make reasonable adjustments for disabled employees. Any request for an exception to this policy to be made due to disability, impairment or ill health will be given serious consideration by the relevant line manager in terms of a potential reasonable adjustment.

Consideration will be given for any application for any reasonable adjustment for travel and subsistence needs where an employee has a declared disability (e.g. requiring a taxi instead of public transport, or use of private cars, or requirements for accessible accommodation). Support for reasonable adjustments may be available from the DWP Access to Work Programme.

Where a request is made for car hire, the delivery and collection address should be to a Highland Council premises. In exceptional circumstances, where a delivery to a home address is deemed to be a requirement, this should be evidenced within the request form and pre-approved by a line manager / budget authoriser.

If home delivery has been approved arrangements should be made through the supplier for suitable parking of the car on delivery. Any Penalty Charge Notices (PCNs) issued from time of delivery to the time of collection of the vehicle will be the responsibility of the hirer to pay or for the hirer to liaise directly with the supplier to transfer liability.

It should be noted that vehicles may be delivered in advance of hire commencing and collected following the hire ending depending on the operations of the supplier. The Highland Council have no control over this. Hire cars should not be driven out-with agreed time of hire, as insurance will only apply for the agreed time frame.

If using a car club vehicle that is booked from a site out with a Council office, do not park your own car in a car club bay otherwise you will be liable for a PCN.

## Use of Own Vehicle

Travelling alone by private car is an expensive option and must only be used where no reasonable alternative is available. Where use of a private vehicle is required following assessment of the Travel Decision Process above, a discussion should be undertaken with your line manager / budget holder to agree whether this is the best approach, and agreement reached that a future claim will be approved. Managers should ensure that staff understand the circumstances and conditions under which it is acceptable to use their own vehicle. Claims will only be authorised when VAT receipts for fuel are attached to the claim. All staff who use their own vehicle for business purposes should be familiar with the [Management of Occupational Road Risk policy](#).

An employee driving their own car for business purposes must ensure that it always complies with the law, is safe to drive and is fit for purpose. Staff should also be able to demonstrate that they hold a valid driving licence, full car insurance which includes cover for business use and that the car has passed its most recent MOT (if applicable). To this end, staff will be required to declare that they comply with these requirements upon submission of all expense claims.

## Business Mileage Rate

1. 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 per annum - £0.45p per mile (up to 100 miles per journey)

- For journeys in excess of 100 miles, the rates specified at section 6.5 above will apply.
- 2. Cycle rate - £0.20p per mile
- 3. Motorcycle rate - £0.24p per mile
- 4. Excess Travel rate - £0.22p per mile (taxable)
- 5. Secondment Travel rate - £0.22p per mile.

## Car Insurance

Mileage claims will only be paid where the employee holds a current insurance policy that covers bodily injury to, or death of, third parties, bodily injury to, or death of, any passenger; and damage to the property of third parties and permits the use of the car in connection with the claimants' job.

Employees must confirm annually to their line manager via the Employee Review and Development process that they know and understand the ownership and insurance requirements of the Council and whether they meet those requirements. An on-going declaration will be confirmed by the employee on submission of expense claims.

It is the employee's responsibility to ensure their car is covered for business use and carrying of business passengers. If in doubt the insurer should be contacted for clarification. Any material changes to the employee's insurance provision shall be notified to the line manager.

## Vehicle Checks

For any travel involving a vehicle (Car Club, car hire, pool car or use of own vehicle), visual checks should be made prior to starting your journey, so 'Take Five Before You Drive'. If there is any doubt whether the vehicle is safe to drive, then alternative travel arrangements should be made:

- Walk round the vehicle ensuring there is no damage that could affect the safe driving of the vehicle
- Check there is sufficient fuel or electric charge for the journey, or to a filling station or EV charger if intending to stop.
- Check wiper blades, lights and indicators are in working order
- All mirrors should be clean and adjusted for maximum visibility
- Seats should be adjusted, and seat belts functional and not damaged
- Sufficient pressure on foot brake.

Sufficient time should also be set aside for any car which is unfamiliar in order to become familiar with the controls.

## **Roles & Responsibilities**

This section identifies the key roles and responsibilities in respect of this policy, across the organisation.

### **The Highland Council:**

Ensure that services are delivered in the most efficient way possible  
Reduce the risk of potential harm to employees and others when travel is required.  
Ensure that carbon emissions from staff travel are minimised, in line with requirements under the Climate Change (Scotland) Act 2009.

### **Chief Executive / Assistant Chief Executives/Chief Officers:**

- Responsible for and promotion of the most efficient use of resources and cost effective method of travel.
- Committed to reducing the financial and environmental impact from business travel, by promoting and facilitating alternatives to travel such as Skype for Business and video conferencing, especially for internal meetings between staff.
- Where travel is essential, ensure the selection of the most efficient and cost effective means of transport.

### **Chief Officer Human Resources and Communications:**

- Responsible for monitoring, use, application and regular review of this policy

### **Managers:**

- In consultation with staff, ensure that only travel which is necessary to deliver Council services is undertaken to make sure that the Council meets health and welfare responsibilities whilst ensuring efficient and effective working practices.
- Ensure Travel & Subsistence Policy and procedures are followed and implemented.
- Ensure staff understand that claims will be authorised when compliant with this policy and when use of own cars in exceptional circumstances is appropriate (see above) and VAT fuel receipts are provided to support any business mileage and/or other costs incurred being claimed.

- Ensure staff driving licence details are checked annually, either through ERD process or via the Council's online licence checking partner.
- Obtain and pass the employee annual tax declaration referencing no personal use of Council owned or hired vehicles to Payroll (see Car Club/Pool Car above and [Appendix 1](#))

### **Staff:**


- Only travel when necessary in delivery of service, and in line with the travel hierarchy (see above).
- Drive within the requirements of the law and adhere to speed limits.
- Ensure own vehicle has a valid and current MOT.
- Where travel is required, identify the most efficient, economical and safe means of travel with support from the Fleet, Hire and Travel Team – Email [Travel.Desk@highland.gov.uk](mailto:Travel.Desk@highland.gov.uk) or call 01463 702311.
- Book your travel and accommodation needs as far ahead as possible
- Ensure car insurance meets the requirements of the council, i.e. covers business use, the carrying of business passengers, and the carrying of equipment, where required.
- Ensure VAT receipts are provided for mileage claims or other costs incurred and claimed.

### **Fleet, Hire & Travel Team**

- Promote sustainable business travel
- Promote registration and use of Car Club and Pool vehicles.
- Arrange car hire.
- Arrange travel by public transport.
- Arrange accommodation.
- Provide managers and employees with advice on efficient, economical and safe travel.

## **Day & Night 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 noted below. An out-of-pocket allowance for each evening away from home will also be payable unless exceptional circumstances apply. All



accommodation will be booked in advance by the FHT team. Payments will be made on the production of receipts and should be claimed through MyView. This will enable the Council to minimise expenditure and to reclaim VAT.

### **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.

### **Management Discretion/Exceptional Circumstances**

To ensure effective service delivery, the scheme must be implemented in a consistent manner by Assistant Chief Executives/Chief Officers.

In exceptional circumstances the overnight subsistence limits may be exceeded subject to Assistant Chief Executives/Chief Officers approval being provided, where:

- It has been demonstrated that no suitable accommodation can be sourced within the limits, and
- It has been deemed essential that travel and overnight stay is required.

## **Subsistence Allowance**

### **Booking Accommodation**

When overnight accommodation is required for staff travelling on official business, rooms must always be booked through the Fleet, Hire & Travel Team, who will book appropriate cost-effective accommodation. Accommodation will be booked based on the destination postcode provided on the booking form (unless otherwise specified).

The Fleet, Hire & Travel Team operate an invoicing arrangement with a variety of operators and employees will not be required to settle invoices upon departure. Employees should not book their own accommodation.

A £4.00 per night 'out of pocket' allowance can be claimed.



## Day Subsistence Limits

Subsistence will only be paid for employees travelling out with the Highland Council area as part of their duties or for refreshments at meetings.

Employees who are required (in the course of their duties) to have a meal out with their normal location (e.g. home, work base etc) and incur additional expense will be reimbursed as the actual expenditure at the following rate (VAT receipts must be provided with the claim).

If a meal is provided (e.g. whilst attending a conference or training course) then reimbursement will not be made.

If most cost effective, Dinner Bed and Breakfast will be booked. If travellers choose to eat out with their hotel the £25.00 subsistence rate for dinner will apply.

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

- Breakfast: - £ 8.00. Only payable for a period of overnight absence if breakfast not included with accommodation.
- Dinner: - £ 25.00. Absence must be at least 4 hours and include the period 6.00pm to 8.00pm.
- Lunch: - £12.00. Only payable for meetings out with the Council Area and if lunch is not provided.

## 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.

Parking costs incurred whilst travelling on Council business can be reimbursed on the submission of supporting receipts.

The Council will not reimburse parking or other fines incurred by Claimants whilst on Council business.

## How to Claim

Claimants must ensure they complete all sections of the form accurately through [MyView](#) and submit to line manager/authoriser in sufficient time to allow checking and authorisation prior to the payroll processing deadlines which will be issued by the Corporate Resources Service on a regular basis. [Form A](#) must be completed for anyone claiming excess or secondment travel.

## 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 3 months old unless the authorising officer submits good reason for the delay to their Chief Officer.

## Payment of Claims

Claims will be paid in the claimant's salary.

## Review

This policy is designed to encourage a change in staff business travel modes to be more financially efficient and to reduce the Council's carbon footprint. This will be monitored through the following provisions:

- Carbon emissions will be reported under the Climate Change (Scotland) Act 2009, which requires the Council to publish details of compliance with its climate change duties.
- An annual report on staff travel under this policy will be presented to Corporate Resources Committee, with recommendations being presented in respect of required amendments to the Travel & Subsistence Policy, depending on business need.

## Appendices

### Appendix 1

#### [Annual Declaration – Tax on Company Vehicles](#)