



Travel, Subsistence and Expenses Policy

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1. Introduction

- 1.1 This guidance is issued with the intention of setting out the Council's local implementation of the national scheme as set out in the NJC Terms and Conditions (Green Book).
- 1.2 As part of the Annual Risk Management Review it is necessary for staff, that use their vehicles on Council business, to produce their driving licence, MOT certificate and insurance details. Insurance should include the clause 'for use in connection with business/employment '.
- 1.3 All travel must be undertaken in the most economical and practical manner (see in particular 'Travel Outside Cumbria' and 'Qualification Study/Training'). Payments will not be made in respect of expenses which are considered to have been incurred unnecessarily or unreasonably or do not have the relevant receipts attached.
- 1.4 Whenever possible, when employees travel to the same destination, journeys should be shared, rather than claims submitted for identical journeys. Where there is an essential car user in the group then their car should be used in preference to that of a casual user.
- 1.5 Employees who knowingly claim or obtain an allowance or expenses to which they are not entitled, or submit false or incomplete information in support of their claim, will be liable to disciplinary action. Fraud is considered a very serious offence and could ultimately lead to dismissal.

2. Making a Claim

All claims must be made either through the Transfare system (via SharePoint) or on the appropriate claim form.

2.1 Transfare

Essential car users are set up on the Transfare system by the Financial Services section and will be given instructions and guidance on how to process their claims when they first start to use the system.

Casual users should request user access to Transfare from Financial Services if they use their car in connection with their work on a regular basis.

In addition staff travelling to and/or from day release qualification courses, residential training courses, or block release courses should request user access to Transfare from Financial Services.

Transfare is the preferred method for the submission of claims.'

2.2 Claim Form

Infrequent car users who are not set up on Transfare should complete the appropriate claim form(s). An example of a casual user form is shown in Appendix A.

2.3 Submission Timescales

Monthly deadlines for claims to be submitted and authorised are posted on the Transfare homepage. The paper claims deadline is the 7th of every month (to allow time for processing by Financial Services).

Claims should not be carried forward to the following month (although this will be allowable if the value of the claim is such that it would be uneconomical to process - approximately five pounds).

Note: Financial Regulation 21.4 states that all claims submitted more than three ~~six~~ months after the expenses were incurred will be paid only with the express approval of the Director of Finance.

3. Guidance on Completing Travel and Subsistence Allowance Claim Forms

- 3.1 Claimants are required to submit a VAT receipt for fuel purchase for **all** claims (this is an HMRC requirement and receipts ideally should predate the journey/s). Receipts can be scanned and uploaded to Transfare claims or actual receipts should be attached to paper claim forms.

Clarification is given below as to the requirements of the various sections of the claim form.

- Time - Departure and arrival times are the times of leaving and arriving back at the office (or home). There is no need to provide times for each of the places visited on the journey. (The need to provide times is a requirement of the tax inspector and is used to ascertain the entitlement to subsistence expenses).
- Details of Journey - This should quote all places in the order visited. Specific addresses need not be quoted but details should be adequate to identify the location to within a one or two mile radius, eg name of village, or area of a larger town.
- Purpose of Journey - Needs to be of a general nature only, eg site visit, meeting, etc
- Milometer Reading - The start and finish readings of the actual journey undertaken must be given, including home to work mileage, if applicable
- Miles Claimed - The difference between the start and finish milometer readings, less the usual home to work mileage if applicable (see Section 5), or any other reduction, eg incidental private mileage.
- Subsistence Item - eg lunch, afternoon or evening meal, car parking etc
- Amount – refer to Section 8

- 3.2 Each sheet of the claim must be signed and dated by the claimant and his/her line manager, or an appropriate authorised officer.

- 3.3 Claims will not be processed for payment until the above conditions are met.

4. Travel Outside of Cumbria

- 4.1 Officers should, wherever possible, travel by rail. The cheapest fare must be obtained and officers should utilise the savings that can be made by buying advance tickets.

- 4.2 Officers should travel second class, unless first class travel is authorised by the Director of Finance or the Chief Executive.
- 4.3 Where it is impractical to travel by rail, or cheaper if several officers are making the same journey, officers should use their car. The mileage rate for reimbursement will be as shown in Appendix B.
- 4.4 Chief Officers have discretion to approve air travel where an individual confirms that this is the most convenient way of making a journey, and taking account of the other costs of the trip (car parking, overnight accommodation etc), it is no more costly than going by train.

5. Rail Travel

- 5.1 Any officer who is required to undertake a journey involving rail travel should complete the 'Rail Travel Ticket Request' form, see Appendix D.
- 5.2 The Council is responsible for the procurement of rail tickets. To secure delivery of the required tickets in advance of the travel date the request form should be handed to Financial Services five working days before the expected travel date. However, tickets can usually be booked for collection from the station in a shorter timeframe in cases of unavoidable last minute travel plans.
- 5.3 Tickets can be delivered to the Town Hall or be booked for collection from the station. The preferred delivery method should be indicated on the request form.
- 5.4 If any rail tickets received are subsequently not required, they should be returned to the Financial Services Section without delay.
- 5.5 Alternatively, you may purchase your own rail tickets and then reclaim the expenditure via Transfare (enter on the Expenses tab of the claim form), or via a Casual User Claim form if you do not use Transfare.

6. Foreign Travel and Overnight Stays

- 6.1 Accommodation is booked via the Purchasing Team. Officers research where they want to stay and forward this information onto Purchasing, whom then liaise with an external travel agent. The agency will then secure the booking and the best price on behalf of the Council.

7. Home to Work Mileage

- 7.1 When a work related visit is made on the way from home to work, or vice versa, the mileage claimed should be the actual mileage, less the normal travel to work distance. Similar rules apply if the journey is made to and from home and the normal place of work is not visited. Various examples as to the correct claim to make are included in Appendix C.

Note: The above deductions are necessary to avoid the imposition by HMRC of a 'scale charge' which becomes payable if mileage payments to the employee cover travel between home and work.

- 7.2 Where the home to work mileage deduction is applicable, officers should record the net mileage of the journey undertaken, ie less any home to work mileage, and they should include a note of the HTW deduction in the notes box within Transfare. If using

a paper claim, enter the milometer reading for the full journey, tick the HW box for that journey and then claim the mileage less the HTW miles. The difference between the milometer readings and the miles claimed should equal the normal HTW mileage which will have been entered at the top of the claim form.

8. Subsistence Payments

- 8.1 The following points should be noted in respect of subsistence payments:
- (i) Payments are intended to recompense officers:
 - where they have actually incurred expenditure above that which they would normally incur; and
 - when, in the course of their duties, they have been unable to follow their normal meal arrangements.
 - (ii) Receipts must be retained for the expenditure incurred, which will then be reimbursed at a reasonable level approved by the Chief Officer. The level of reimbursement will be the receipted amount, subject to the reasonable level not being exceeded. Other costs, eg car park fees, are directly reimbursed.
 - (iii) The full benefit of flexibility of lunch time should be used, where applicable, to minimise the number of occasions when additional expenses are incurred.
- 8.2 The first point to note from the above guidelines is that it is difficult to ascertain when additional expenditure has actually been incurred or, indeed, define 'additional' expenditure or 'normal' meal arrangements. Consequently, a certain amount of trust is placed upon the officer to only make a claim if additional costs above normal expenses are necessarily incurred.
- 8.3 No subsistence is paid when a suitable meal is provided by the establishment visited.
- Note: Officers travelling by rail who necessarily take a meal in a restaurant car shall be reimbursed the actual cost of the standard meal.
- 8.4 Subsistence for a mid afternoon and evening meal cannot be claimed with regard to the same day.
- 8.5 Subsistence will also be payable to officers working at their normal place of employment but outside their normal hours, and those who are above the salary limit for overtime payments (Scale Point 28). In these cases, subsistence will be payable if work continues after 7.00pm.
- 8.6 Where practicable, it should be arranged that invoices for overnight accommodation are sent directly to the Council. However, if subsistence is being claimed for overnight accommodation, full receipts must be submitted.
- 8.7 Claims should be for the individual named on the claim form only. Expenses for working lunches etc, which include costs for others, should be reimbursed via petty cash.

9. Qualification Study/Training

- 9.1 Staff travelling to and/or from day release qualification courses, residential training courses, or block release courses, should travel by the most economical method possible. Where officers use their own transport for reasons of economy or necessity, costs will be reimbursed based upon the rates shown in Appendix B. The mileage to

be claimed should be calculated in the same format as per 7.1 and the examples of Appendix C.

- 9.2 Staff undertaking post entry training or day release should only claim the cost of refreshments etc, if this is in addition to that which would be expended on a normal day.

10. Short Term Voluntary Work Placement

- 10.1 Where students undertake a period of **unpaid** training with the Council of up to twelve months' duration, the travel costs incurred in the course of their duties should be dealt with as per 'Out of County' travel rates.

Expenses and Casual Car User Form:



Home to Work miles

- * OC = tick if journey to destination outside County
 ** HW = tick if deduction made from 'Miles Claimed' for home to work journey

Appendix B - Car Allowances

For travel by car, reimbursement will be in accordance with the Local Scheme and the following rates became effective on 1 April 2010.

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For travel by car, reimbursement will be in accordance with the Local Scheme and the following rates became effective on 1 April 2010.

	1000cc - 1199cc	Motorbike	Bike	Qualification Study or Training
Essential Users - Lump Sum				
Lump sum per annum	£963			
1. Mileage Rates (Destination in County)				
Essential Users				
Per mile - first 8,500 miles	40.9p	24p	20p	10.4p
Per mile - after 8,500 miles	14.4p			
Casual Users				
Per mile - first 8,500 miles	52.2p	24p	20p	10.4p
Per mile - after 8,500 miles	14.4p			
2. Mileage Rates (Destination out of County)				
Out of County	24.5p			

Appendix C - Travelling Claims - Home to Work Mileage

1. Travelling Claims - Home to Work Mileage

- 1.1 Identify the normal travel to work (NTTW) distance, ie that distance between home and your normal place of work.
- 1.2 If a journey is undertaken from the normal place of work and returning to that place:
 - The full mileage is recorded and claimed.
- 1.3 If a journey is undertaken directly from home to a site from which the journey is continued to the normal place of work:
 - The total mileage recorded home-site-normal place of work is identified and from this the NTTW is deducted.

The resulting net mileage is the amount then claimed:

- eg NTTW = 10 miles, home to site = 8 miles
 - Site to normal place of work = 8 miles
 - Total mileage = 16 miles less 10 miles (NTTW) = 6 miles claimed
- 1.4 If a journey is undertaken out from the normal place of work visiting a site and returning to home to be calculated as per 1.3.
 - 1.5 If a journey is undertaken directly from home to a site and returning directly to home.
 - The total mileage recorded home-site-home is identified and from this the NTTW is deducted. The resulting net mileage is then claimed:

The resulting net mileage is the amount then claimed:

- eg Home to site = 36 miles, NTTW = 10 miles
 - Total mileage = 72 miles less 20 miles (NTTW) return = 52 miles claimed
- 1.6 If a journey is undertaken directly from home incorporating a number of site visits and returning directly to home to be calculated as per 1.5.
 - 1.7 Where the total mileage recorded is less than NTTW (ie the net figure is negative) no claim is to be registered and no negative balance is to be carried forward.
 - 1.8 Where an employee returns to their normal place of work for an evening meeting, mileage is not claimable.
 - 1.9 Where an employee has to make a visit outside normal working hours, eg attending an evening parish meeting, mileage should be claimed in accordance with 1.4 and 1.5 above.

Note: The recorded total mileage must be taken from the milometer reading. This will, on occasions, be different from the mileage claim as per 1.3, 1.4, 1.5 and 1.6.

Appendix D – Rail Travel Ticket Request



Rail Travel Ticket Request

Officer / Member.....

Department.....

Date of Outward Journey...../...../..... Time:.....

Date of Return Journey...../...../..... Time:.....

From..... To.....

Purpose.....

.....

Return / Single

Seat Reservation / Sleeper

Qualification Study / Seminar / Conference

(Delete as appropriate)

Please deliver the tickets to: Town Hall / Collect from station

(Delete as appropriate)

Signed

(Member / Officer)

Signed.....

(Chief Officer)

Note: To guarantee delivery of tickets, this form must be submitted to the Financial Services Section **five working days in advance** of the expected date of travel.

Members and Officers are advised that once received and signed for, it is their responsibility to ensure **safe custody** of the rail tickets. Where tickets are lost, the person in possession of the tickets will be recharged the value of the lost ticket.