Travel and Subsistence Policy

(Adopted as JNCT 1.6)

Human Resources

February 2021

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Version Control

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| --- | --- | --- | --- | --- |
| Version Number | Effective Date | Details of Revision | Responsible Person | Review Date |
| 1 | 01/01/18 | New Policy Template | A Kennedy | May 2018 |
| 2 | 23/08/18 | Links inserted to new Fleet Policy and Drivers Handbook | L Boyd | December 2018 |
| 3 | 26/02/19 | Links inserted to updated forms and guidance | L Boyd | February 2020 |
| 4 | 8/2/21 | New Logo | L Boyd | February 2022 |

Section 1 – Travel

1. General

The purpose of the travel scheme is to reimburse employees for receipted expenditure reasonably incurred whilst undertaking official duties as part of their employment with South Ayrshire Council. Employees are expected to adopt a reasonable and responsible approach when submitting claims for travel expenses.

In the interests of economy and sustainability, public transport or shared car arrangements should be used whenever possible.

In particular it is expected that for journeys outwith South Ayrshire Council boundaries, public transport will be used. However a Director or delegated officer may authorise journeys by car outwith South Ayrshire Council boundaries but within the UK where this represents best value for the Council, taking into consideration journey distance and time, and the cost of mileage, parking and toll fees compared to public transport costs.

Any expenses which exceed the criteria as set out within the policy must be authorised in advance and approved by the appropriate Director.

Overseas visits must be authorised by the Chief Executive. For the purposes of this Scheme, Northern Ireland and the Republic of Ireland are not deemed to be “overseas”.

All Council employees who are required to drive for business purposes will be required to submit their driving licence and insurance documents on request on an annual basis. Insurance documentation must include cover for business travel. (For further information refer to the [Fleet Travel and Transport Policy](https://ww20.south-ayrshire.gov.uk/devandenv/nbs/Fleet%20Management%20Documents/Fleet%2C%20Travel%20and%20Transport%20Policy.pdf) and [Drivers handbook.](https://ww20.south-ayrshire.gov.uk/devandenv/nbs/Fleet%20Management%20Documents/Drivers%27%2C%20Supervisors%27%20and%20Management%20Travel%20Handbook.pdf)

1. Processing Business Travel Claims

**2.1 Authorisation**

Payments will relate to expenses actually and necessarily incurred by the employee whilst undertaking official duties. Accordingly before authorising payments, managers must be satisfied that the journey was necessary and that the mode of travel was appropriate. In particular managers must consider the most cost effective method of conducting official duties and should consider alternative options where possible e.g. telephone, video conferencing, etc.

Line managers should consider each case carefully, especially taking into account whether car sharing or public transport can be used. Car Sharing or the use of public transport should only be discounted where this can be justified in terms of the “most efficient and economic” test contained within the Council’s Service Travel Plan *‘Principles and Hierarchy’* [here](https://ww20.south-ayrshire.gov.uk/devandenv/nbs/Fleet%20Management%20Documents/Service%20Travel%20Plan.doc). If management determine that public transport is to be used and an employee opts to use his/her own car, then no reimbursement can be claimed.

The appropriate Director or nominated Senior Officer must certify that the journeys were authorised, the expenditure was actually and necessarily incurred in accordance with the provisions of this Scheme and that the claim is approved for payment.

**2.2 Claiming**

a) All claims for business travel must be made on the appropriate form and authorised as detailed above. Guidance, links to the forms and process flowcharts are available on the [Travel and Subsistence](http://ww20.south-ayrshire.gov.uk/corporateservices/HR/SitePages/Travel%20and%20Subsistence.aspx) page;

b) Where public transport has been used all receipts covering the journey being claimed must be attached to the claim form;

c) All mileage claims must be submitted with a VAT receipt which must be dated prior to the date of the first journey for which mileage is being claimed;

d) Failure to fully complete the claim form and attach the required receipt(s) will result in the claim being rejected;

e) All claims must be submitted timeously, on at least a monthly basis and no later than 3 months after the journey has been completed. Claims submitted out-with these timescales will not be processed or paid. Claims applicable to a financial year must be submitted within 1 month after 31 March in that year;

f) Before each claim is submitted the overall total should be rounded to the nearest whole mile figure. In terms of rounding, 0.5 and above should be rounded to the next highest whole mile and 0.4 and below to the nearest lowest whole mile. This rounding should be undertaken per claim form and not per journey. Line managers are responsible for satisfying these requirements have been met before approving the claim for payment;

g) Where a claim is in excess of the standard mileage (See Appendix A), the employee should provide an explanation as to the reasons for this to their line manager who, by authorising the claim will be approving the excess mileage.

1. Work Locations

**3.1 Normal Working Location**

 The normal working location will be a recognised Council establishment, such as an office, depot or other establishment that is regarded as the employee’s base. With the exception of peripatetic workers (see section (b) below), this location will be the base from where travel expenses will be calculated.

 For the purposes of this scheme:

1. Each employee will have his/her designated work location included in their contract of employment.
2. For certain categories of employee, i.e. those who have no normal working location or who work on a peripatetic basis, i.e. serving a number of locations within a given area, the identification of “normal working location” requires to be dealt with specifically. In such cases the appropriate Director will determine the normal working location after considering the geographical and operational area and its related major service requirements.

**3.2 Home**

For the purpose of this Scheme, “Home” means the employee’s recognised usual place of residence or place of residence for the time being. This is the address held on an employee’s personnel record and each employee is responsible for ensuring that their personal details are correct.

**3.3 Cluster/Area Based Employees**

The appropriate Director or nominated senior officer will determine the normal working location of cluster or area based employees (e.g. Pupil Support Teachers or Home Carers). This will be following careful consideration of the geographical and operational area and its related major service requirements.

Allocated bases should be used as the starting point when calculating normal business mileage claims.

The base must be used as a place of work on a regular basis and not merely for the calculation of mileage, otherwise 3.4 applies.

**3.4 Peripatetic Employees**

A Peripatetic employee is one who is not attached to a particular base but can be deployed in any location to which he/she is directed by the employer e.g. permanent peripatetic teaching employees, Home Carers etc.

It is recognised that a variety of arrangements exist where employees are deployed across a number of working locations as part of their normal working pattern. The duration of the deployment at a particular location may vary between half a day and a school term (or longer).

* Expenditure incurred for journeys taken throughout the duration of a working day can be claimed as normal;
* Expenses incurred during the initial travel (from home to work) and final travel (from work to home) is non-claimable
1. Travel Expenses

**4.1 Mileage**

Employees claiming mileage should refer to the standard mileage charts at Appendix A. Mileages for journeys not included in the standard mileage charts should be calculated using the AA route planner system [here](http://www.theaa.com/route-planner/index.jsp).

Where employees are undertaking several local journeys, and where it would not be appropriate to use the AA route planner system, e.g. visiting a series of client’s houses, employees should record accurate mileage using the vehicle’s milometer.

**4.2 Expenses**

Current rates are as follows:

|  |  |  |
| --- | --- | --- |
| **Method Used** | **Mileage** | **Rate** |
| Car | Up to and including 10,000 miles | £0.45 |
| Car | Over 10,000 miles | £0.25 |
| Passenger | Per passenger per mile | £0.05 |
| Motorcycle | Per mile | £0.24 |
| Cycle  | Per mile | £0.20 |
| Public Transport | Per mile | £0.223 |

The payment of £0.45 per mile applies to authorised car journeys entirely within Ayrshire Council boundaries (East, North and South). Expenses for authorised car journeys that involve travel outwith Ayrshire Council boundaries will be paid at the Public Transport rate for the entire journey.

Where a Director or delegated officer has authorised a journey by public transport outwith South Ayrshire Council boundaries and the employee opts to use his/her own car, he/she will not be eligible to submit a mileage claim for the journey.

All mileage claims must be submitted with a VAT receipt which must be dated prior to the date of the first journey for which mileage is being claimed or the claim may not be paid. (Refer to section 4.10 below for information on electric or hybrid cars)

**4.3 Public Transport**

 Where public transport has been used all receipts covering the journey being claimed must be attached to the claim form.

 Travel by rail, air, bus or ferry shall be receipted at the cheapest available rate at the time of travel. Reference should be made to the Council’s Service Travel Plan *‘Principles and Hierarchy’* [here](https://ww20.south-ayrshire.gov.uk/devandenv/nbs/Fleet%20Management%20Documents/Service%20Travel%20Plan.doc)

 Credits such as air miles, accumulated during business travel, should not be used for personal benefit. These should be forwarded to the employee’s Service Manager to be used for the benefit of the Council.

**4.4 Motor Cycle/Cycle Allowance**

 Employees authorised to use their own motorcycle or cycle for official business shall be entitled to allowances as detailed above.

**4.5 Passenger**

 The passenger rate aims to encourage employees to share car journeys. Managers should consider each case carefully especially taking account whether car sharing or public transport can be used.

**4.6 Taxi or hired Car Travel**

 For authorised travel by taxi or hired car, the actual receipted expenditure incurred shall be reimbursed.

**4.7 Bridge Tolls, Ferry Charges, Parking Fees**

 An employee who is authorised to travel by his/her own car may claim for bridge tolls and receipted ferry charges and for receipted parking fees actually incurred because the car is used on official business. Bridge tolls do not require to be receipted.

**4.8 Penalties/Fines**

 Reimbursement will not extend to driving or parking fines incurred by an employee on Council business.

* 1. **Travel Bookings**

All travel bookings should be arranged taking cognisance of the most economic method of travel, best value and efficiency.

All business travel must be agreed with your Director or Head of Service prior to booking, except travel outwith the UK which must be approved by the Chief Executive.

* 1. **Electric and Hybrid Cars**

 For the purposes of mileage claims, electric and hybrid cars are treated in the same way as petrol and diesel cars and the same rates of reimbursement apply. However there is no requirement to submit a VAT receipt with a mileage claim.

1. Hours Worked Outwith Normal Working Day

**5.1 Call Out**

An employee who is called out or is required, whether or not on standby, by management to report outwith normal working hours in an emergency situation, may claim any expenditure incurred in travelling from home to the normal working location or alternative location as the case may be, and in returning home if the return journey is made out-with normal working hours. In these circumstances the payment of £0.45 per mile will apply to both journeys.

**5.2 Overtime**

For contractual/casual overtime at a normal working location travelling expenses will not be paid. If such overtime is worked at an alternative location that is further than the employee’s home to normal working location, then only excess travel incurred may be claimed.

1. Permanent Change to Normal Work Location

**6.1** Excess travelling expenses will be payable for a maximum period of 1 year from the date of transfer to the new work location if the transfer is compulsory and the difference in the daily distance of the return journey exceeds 4 miles. Where this is the case the total excess miles should be claimed.

This includes any employee who has been redeployed as a result of management restructures/service reviews but excludes employees who are appointed to a promoted post as part of management restructures/service reviews The amount payable will be the difference between a) the cost of travelling from home to the new work location and b) the cost of travelling from home to the previous work location

**6.2** Reimbursement will be either:

1. Expenditure actually incurred, based on the public transport costs i.e. economy class train/bus fares by the most economic fare; or
2. Where an employee uses his/her car, mileage will be paid at the public transport rate.

Excess travelling expenses in respect of a permanent change to normal work location are taxable.

Employees are required to notify their Director or nominated senior officer of any changes in circumstances relevant to the claim e.g. an increase in bus fare; or house move. In such circumstances the payment will be recalculated.

If an employee is promoted or voluntarily moves job during the 1 year period the payment of excess travelling expenses will cease.

Claims should be submitted for approval to the Director or nominated senior officer on the appropriate forms within 4 weeks of the employee starting at his/her new work location or any change in circumstances.

Expenses will be calculated on an annual basis and paid with the normal salary. A deduction of 12.5% in respect of holidays is made for employees who work 52 weeks of the year. Term time employees will have their expenses pro-rated over 39 weeks per year in accordance with the school year.

**6.3** Payment of excess travel will be suspended if employees are absent from work for longer than a 4 week period (except during the summer holiday period where applicable) and will resume on their return. The Director or nominated senior officer can take specific circumstances into account – for example where a season ticket has been purchased. The 1 year period will not be extended unless the absence is related to the employee’s pregnancy in which case the 1 year period will be extended by the length of the period of pregnancy related absence.

1. Temporary Change to Normal Working Location

**7.1 Transfers for a period of up to 4 weeks**

Employees who are transferred to an alternative location for a period of up to 4 weeks, may claim travelling expenses in excess of that which would have normally been incurred in travelling from home to normal working location, or vice versa.

For example, if travel from home to normal work location was 20 miles and travel to alternative location was 30 miles; only 10 miles could be claimed.

Alternatively, if travel from home to normal working location and return is 10 miles and home to alternative location and return is 8 miles excess mileage may not be claimed as none was actually incurred.

This payment is not taxable.

**7.2 Transfers for a period of 4 weeks or more**

For transfers of 4 weeks or more the Excess Travel Scheme will apply on the same basis as a permanent change to a work location, as detailed in section 6.

If at the date of transfer, the transfer is expected to last for a period of less than 24 months the payment will be free of tax. However if at a later date circumstances change and the expectation is that the transfer is likely to extend beyond 24 months the payment will be subject to tax from the date the expectation changed.

If the transfer is likely to last for more than 24 months, the expenses will be taxable from the date of transfer. If the transfer in fact lasts for less than 24 months the expenses received will still be taxable.

1. Start or Finish of Work at Another Location

**8.1** During working hours where an employee is authorised to start and/or finish at a work location, other than his/her normal one, he/she may only claim travelling expenses **in excess** of that which would have normally been incurred in travelling from home to the normal work location or vice versa.

Therefore an employee who starts work at a location, other than his/her normal one, will be able to claim the total mileage covered between leaving home and arriving at the workplace less normal home to work mileage.

The same applies to an employee who finishes at a work location, other than his/her normal one. The total mileage covered between leaving the workplace and arriving home will be calculated and the mileage claimable will be that figure less normal work to home mileage.

In both cases the payment is not taxable.

Section 2 – Subsistence

1. General

The purpose of the subsistence allowance scheme is to reimburse employees for additional expenditure reasonably incurred whilst undertaking official duties as part of their employment with the Council and will only apply when an employee is required to be away from his/her home overnight on Council business.

1. Allowances

2.1 Where accommodation has been fully arranged and paid on behalf of an employee the following maximum subsistence allowances may be paid, subject to the production of receipts:

|  |  |
| --- | --- |
| **Meal** | **Maximum Allowance** |
| Breakfast | £6.00 |
| Lunch | £8.00 |
| Tea | £3.00 |
| Evening Meal | £9.00 |

2.2 Where accommodation has not been fully arranged and paid on behalf of an employee, receipted expenditure for overnight accommodation and expenses for up to a 24 hour period will be paid up to the following limits:

|  |  |
| --- | --- |
| **Overnight**  | **Maximum Allowance** |
| Outwith London | £83.00 (receipt required) |
| London | £95.00 (receipt required) |
| Friends/Relatives | £25.00 (no receipts necessary) |
| Personal incidental expenses | £5.00 per night (no receipts necessary) |
| \*includes all costs during the 24 hour period including breakfast, lunch, tea and evening meal |

2.3 Any expenditure over and above the subsistence rates detailed above must be authorised by the appropriate Director.

**APPENDIX A STANDARD MILEAGE CHART 1**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  | **COUNTY BUILDINGS** | **BURNS HOUSE** | **TOWN HALL** | **CITADEL** | **WALKER ROAD** | **NEWTON HOUSE** | **SEAFIELD GOLF** | **BELLEISLE GOLF** | **CREMATORIUM** | **LAND O' BURNS** |  |  |  |
|  |  | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |  |  |  |
| **1** | **COUNTY BUILDINGS** |   | - | - | - | - | - | - | 2 | 2.5 | 3 |  |  |  |
| **2** | **BURNS HOUSE** | - |   | - | - | - | - | - | 2 | 2.5 | 3 |  |  |  |
| **3** | **TOWN HALL** | - | - |   | - | - | - | 2 | 2.5 | 3 | 3.5 |  |  |  |
| **4** | **CITADEL** | - | - | - |   | 2 | - | 2 | 2.5 | 3.5 | 3.5 |  |  |  |
| **5** | **WALKER ROAD** | - | - | - | 2 |   | - | 2.5 | 3 | 3 | 4 |  |  |  |
| **6** | **NEWTON HOUSE** | - | - | - | - | - |   | 3 | 3.5 | 3 | 4 |  |  |  |
| **7** | **SEAFIELD GOLF** | - | - | 2 | 2 | 2.5 | 3 |   | - | 3 | - |  |  |  |
| **8** | **BELLEISLE GOLF** | 2 | 2 | 2.5 | 2.5 | 3 | 3.5 | - |   | 3.5 | - |  |  |  |
| **9** | **CREMATORIUM** | 2.5 | 2.5 | 3 | 3.5 | 3 | 3 | 3 | 3.5 |   | 4 |  |  |  |
| **10** | **LAND O' BURNS** | 3 | 3 | 3.5 | 3.5 | 4 | 4 | - | - | 4 |   |  |  |  |

**STANDARD MILEAGE CHART 2**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | **AYR** | **PRESTWICK** | **TROON** | **LOANS** | **MAYBOLE** | **KIRKMICHAEL** | **KIRKOSWALD** | **COYLTON** | **ANNBANK** | **TARBOLTON** | **MOSSBLOWN** | **GIRVAN** |  |
|  |  | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** |  |
| **1** | **AYR** |   | 3 | 8 | 7 | 9 | 14 | 13 | 5 | 6 | 9 | 5 | 21 |  |
| **2** | **PRESTWICK** | 3 |   | 5 | 4 | 12 | 17 | 16 | 7 | 6 | 8.5 | 5 | 24 |  |
| **3** | **TROON** | 8 | 5 |   | 2 | 18 | 23.5 | 22.5 | 13 | 9 | 11 | 8 | 30 |  |
| **4** | **LOANS** | 7 | 4 | 2 |   | 17 | 21 | 20 | 11 | 8 | 9 | 7 | 29 |  |
| **5** | **MAYBOLE** | 9 | 12 | 18 | 17 |   | 4.5 | 3.5 | 12 | 13 | 16 | 13 | 12 |  |
| **6** | **KIRKMICHAEL** | 14 | 17 | 23.5 | 21 | 4.5 |   | 8 | 19 | 21 | 22 | 19 | 15 |  |
| **7** | **KIRKOSWALD** | 13 | 16 | 22.5 | 20 | 3.5 | 8 |   | 18 | 20 | 21 | 18 | 8 |  |
| **8** | **COYLTON** | 5 | 7 | 13 | 11 | 12 | 19 | 18 |   | 4 | 7 | 5 | 24 |  |
| **9** | **ANNBANK** | 6 | 6 | 9 | 8 | 13 | 21 | 20 | 4 |   | 3 | - | 24.5 |  |
| **10** | **TARBOLTON** | 9 | 8.5 | 11 | 9 | 16 | 22 | 21 | 7 | 3 |   | 3 | 28 |  |
| **11** | **MOSSBLOWN** | 5 | 5 | 8 | 7 | 13 | 19 | 18 | 5 | - | 3 |   | 24.5 |  |
| **12** | **GIRVAN** | 21 | 24 | 30 | 29 | 12 | 15 | 8 | 24 | 24.5 | 28 | 24.5 |   |  |

**Note:**

* **The Ayr Complex includes County Buildings, Town Hall, Burns House, Newton House, Holmston House, Riverside House, Bath Place and McAdam House.**
* **The Prestwick Complex includes Prestwick Area Housing and Social Work offices**
* **The Troon Complex includes Troon Town Hall and Walker Hall and Troon Area Housing office.**
* **The Girvan Complex includes Girvan Area Housing and Social Work offices.**
* **The Maybole Complex includes Maybole Town Hall and Maybole Area Housing and Social Work offices.**

**STANDARD MILEAGE CHART 3**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | **AYR** | **MAUCHLINE** | **AUCHINLECK** | **CUMNOCK** | **KILMARNOCK** | **GLASGOW** |  **COSLA** |  |  |  |  |  |  |  |
| **1** | **AYR** |  | 11.5 | 15 | 16 | 16 | 37 | 83 |  |  |  |  |  |  |  |
| **2** | **MAUCHLINE** | 11.5 |  | 6 | 7 | 8 | 30 | 77 |  |  |  |  |  |  |  |
| **3** | **AUCHINLECK** | 15 | 6 |  | 2 | 15 | 35 | 68 |  |  |  |  |  |  |  |
| **4** | **CUMNOCK** | 16 | 7 | 2 |  | 16 | 37 | 62 |  |  |  |  |  |  |  |
| **5** | **KILMARNOCK** | 16 | 8 | 15 | 16 |  | 23.5 | 67 |  |  |  |  |  |  |  |
| **6** | **GLASGOW** | 37 | 30 | 35 | 37 | 23.5 |  | 46 |  |  |  |  |  |  |  |
| **7** | **COSLA** | 83 | 77 | 68 | 62 | 67 | 46 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

For any journeys not detailed within Standard Mileage Chart 1, 2 or 3, employees should refer to the AA Route Classic Planner which is accessible [here](http://www.theaa.com/route-planner/classic/planner_main.jsp).