

## APPENDIX B **TRAVEL & SUBSISTENCE POLICY**

### **1. Purpose**

This guidance is to cover entitlements and obligations in respect of working hours, travel, and subsistence allowances whilst undertaking council business.

### **2. Scope**

This policy applies to all employees as far as possible. A different procedure may be necessary for certain employees, e.g. those based in schools, who are subject to procedures involving governing bodies.

### **3. Key Principles**

Council business is any essential travel which is not to the employee's normal place of work whether for business or training reasons.

If the duties of the post require the employee to have a vehicle available for council business visits then a mileage allowance will be paid. The car must be insured for business use.

Workers with a business address:

Travel to and from the employee's normal place of work from the home address is not council business.

Workers without a business address:

The normal place of work for a permanent home worker will be their home address. Full details are given in the home working policy.

Any additional hours above the contracted hours per day must be approved before they are worked.

Every employee must take a 30 minute unpaid break and deduct this from their working hours where six hours or more have been worked.

Claims for payment (travel and hours) which are not regarded as appropriate, and/or for which prior approval has not been gained may be refused for payment.

Employees should report any errors to their line manager in respect of under or over payment of expenses or mileage payments at the point the error occurs.

### **4. Working hours – business visits**

Where the council business visit starts from and ends at the normal place of employment within the standard working day then the working hours are claimed as worked. Travel may be claimed from the start point to the return point.

Where the most reasonable place for the council business visit to start and end from is the home address then the working hours may be claimed from the time of leaving and returning home. Travel may be claimed from the start point to the return point LESS the normal home to work return mileage.

Where the most reasonable place for the council business visit to start from is the home address but the visit ends at the normal place of employment then the working hours may be

claimed from the time of leaving home. Travel may be claimed from the start point to the end point LESS the normal home to work single mileage.

Where the council business visit starts from the normal place of employment but it is not reasonable to return there at the end of working day but to return to the home address then the working hours may be claimed until the time of returning home. Travel may be claimed from the normal place of employment as the start point to the return point LESS the normal home to work single mileage.

## 5. Learning & Development

When attending any type of learning and development opportunity for one or more days then the maximum hours which may be claimed are the contractual hours for that day or 7 hours 24 minutes. Additional hours may not be claimed. This includes training at or away from the normal place of employment, and where appropriate will include travelling time.

Where the training occurs for just half a day, e.g. a whole morning or afternoon (and/or the evening/night), then the maximum hours which may be claimed are half the contractual hours for that day or 3 hours 42 minutes. The other half day at work should be recorded as the number of hours actually worked.

## 6. Planning Travel

Council business visits must be planned sensibly taking account of safety, cost, convenience, distance, destination, time of day, the number of employees travelling and the place(s) at which the journey commences and ends. Wherever practicable, public transport at the lowest fare should be used.

The council encourages the use of sustainable methods of transport. Those employees who use a bicycle will receive a cycle allowance for approved council visits. The rates are given on the rate table. Alternatively a number of pool bikes are available in each department.

Where pool cars are supplied then a pool car must be used before an employee's private vehicle.

## 7. Travel by car

Employees travelling to the same place should travel together. The claim for mileage should be made only by the driver of the vehicle and never by the passengers.

Employees are responsible for ensuring that their vehicle is fully insured for council business visits, for carrying passengers, and for third party claims. Employees may be asked to produce their driving licence.

Any employee who is undertaking training to obtain qualifications that are necessary in the performance of their job must refer to their individual training agreement. Particular HMRC rules apply.

## 8. Expenses claims - mileage

Employees who claim mileage allowances must:

- Produce at least one VAT receipt to cover the fuel consumed on the council journeys for which the car mileage allowance is paid. The receipt must be dated on or before the earliest journey for which the mileage allowance is claimed.
- Record the milometer readings for each separate claim
- Provide a full explanation of each journey including names of passengers.  
(If the passenger is a child or young person their identity must not be revealed.  
e.g. The form should refer to the child as Child A, Children A,B).

- Clearly rule off the form after the last claim with a single line
- Submit the claim in the month following the journey

Claims not supported by a receipt, and/or not following these criteria will not be paid.

Claims over three months old must be authorised by the departmental Director.

It is the responsibility of every manager who signs a claim form to ensure that:

- The claim covers a valid journey
- Any expenses claimed were a valid expense
- The claim was for valid business reasons
- The claim complies with all relevant council policies
- The claim is accurate, complete and signed

Managers may check milometer readings in order to verify claims. Formal action will be taken against any claimant or manager who completes or signs an invalid claim.

## 9. Travel by train, plane, ferry & hotel bookings

All bookings **must only be made** via the corporate policy in place for procurement of travel and hotel accommodation. Only in extenuating circumstances (i.e. unavoidable emergencies) should employees make their own arrangements and claim back the costs via a travel and subsistence claim.

Where ever possible employees should avoid travelling when major events are occurring which result in increased costs for travel and hotel accommodation.

Hire cars are outside of the corporate policy. Employees may hire cars independently taking full account of cost, safety and fuel efficiency.

## 10. Subsistence (Meals & Accommodation)

Employees who incur additional expenditure as a result of council business that takes them away from their normal place of employment and/or home will be reimbursed – the maximum amounts are given on the rate table. Claims cannot be made where food and accommodation are supplied as part of a training opportunity.

Claims may only be made where a receipt supports the expenditure

Claims over three months old must be authorised by the departmental Director.

## 11. Expenses claims - subsistence

Employees who claim subsistence allowances must:

- Produce a VAT receipt to support each separate part of the expenditure.
- Provide a full explanation for each claim
- Clearly rule off the form after the last claim with a single line
- Submit the claim in the month following the expenditure

Claims not supported by a receipt, and/or not following these criteria will not be paid.

Claims over three months old must be authorised by the departmental Director.

It is the responsibility of every manager who signs a claim form to ensure that:

- Any expenses claimed were a valid expense
- The claim was for valid business reasons
- The claim complies with all relevant council policies
- The claim is accurate, complete and signed

Formal action will be taken against any claimant or manager who completes or signs an invalid claim.

## 12. Key User posts

Where a private vehicle is a vital requirement then the post will be classified as a 'key user' post. However, Key User status will not apply to those on a senior management pay scale or equivalent (as detailed on rate table).

Posts below senior manager will be assessed against set criteria for key user status and a decision taken in line with the key user process.

The status will sit with the post and not the person and may be removed if the requirements of the job change. Posts will be reviewed annually and the key user status removed if the post no longer qualifies. Key User status will be withdrawn if the post holder moves to a role that does not qualify.

## 13. Car Parking

Employees who travel to work by car will have the opportunity of purchasing a car parking permit under a salary sacrifice scheme. Salary sacrifice is not compulsory but personal choice. Eligibility is based on HMRC rules. The benefits of the scheme will be dependent upon each employee's personal circumstances.

There will be no charge for key user posts. However a permit will be issued.

### Permit cost

The cost of the permit will be determined by the salary tiers outlined on the rate table. The tier will be reviewed annually. The permit cost for each employee will be based on the pensionable pay elements. Basic salary is assessed at the full time equivalent rate, in each post an employee holds at 1 April. The permit rate will be re-assessed annually on implementation/application (regardless of when the award is made) of the annual pay award. Re-assessment will take place at any point in the year in the following circumstances:-

Promotion	Demotion	Incremental progression	Pay Award	Acting up starts
Acting up ceases	Contractual allowance starts	Contractual allowance ceases	Increase in hours	Decrease in hours

### Part time staff

The actual cost of the permit will be determined by the weekly contracted hours and reduced pro-rata to the hours worked.

Example – Miss A works 18.5 hours on Grade 5, Point 18. Her full time salary (for 37 hours) of £17161 puts her into permit band 3. The full cost of a band 3 permit is £320 per year. The cost to Miss A per year is £160 as she only pays for the hours she is contracted to work.

### Salary Sacrifice

A salary sacrifice happens when an employee gives up the right to receive part of the pay due under the contract of employment. The sacrifice is made in return for the employer's agreement to provide the employee with a non-cash benefit. The terms and conditions of employment relating to pay would be varied. Where an employee agrees to a salary sacrifice in return for a non-cash benefit, they give up their contractual right to future cash remuneration.

The HMRC rules will apply to those who have taken up the salary sacrifice option. To comply with these regulations employees must intend to commit to be in the scheme for a minimum of 12 months. During this time it is not possible to leave the scheme unless as the result of a

significant change in personal circumstances (major 'lifestyle change'). Full details regarding the implications of salary sacrifice are outlined in the Salary Sacrifice document.

### **Change of circumstances**

In normal circumstances the charges for each permit will be effective from 1<sup>st</sup> April – 31<sup>st</sup> March each year providing payment continues. Lifestyle choice or a change to financial circumstances, home address, work address, use of public transport etc will allow employees to opt in/out of the permit scheme once in any twelve month period, or more than once in extenuating circumstances. A minimum of one month's notice must be given to leave the scheme.

### **Occasional User permits**

For those who only need parking for their car on an occasional basis then it will be possible to purchase a daily permit at a reduced rate. Salary Sacrifice will not be an option with these permits.

### **Special Permits**

There may be circumstances where special permits are issued for specific locations. This will only be where there are extenuating short term circumstances regarding an employee's health and well being, as a requirement of a risk assessment or a reasonable adjustment.

### **Use of permits**

The permit will in no circumstances be valid on days when the employee is not at work for the city council. The permit must be returned when payment ceases. Only those who have opted to pay the premium rate will be allowed to park their car in Car Haven or Riverside car park.

### **Abuse of permits**

Breach of the use of the permit will result in disciplinary action and the withdrawal of the permit.

### **Absence from work**

Where an employee is aware that they will be absent from work for three months or more then they may apply for a temporary deferment of their car park permit during their absence. Where an employee is in receipt of no pay then no deduction will be made for car parking. Fuller details regarding the maternity arrangements are outlined in the Salary Sacrifice Scheme details. This will result in no payment during their time away.

Employees who are suspended from work will continue with their valid permit throughout the period of their suspension as they are in receipt of full pay.

### **Starters**

In the first year the permit charge will commence on the first day at work and run until the end of March. This may result in a part month charge. The charge will be calculated in accordance with the calculation of a days pay.

### **Leavers**

The permit will be charged until the last day of service. This may result in a part month charge. The charge will be calculated in accordance with the calculation of a days pay.

### **Employees on a temporary contract**

Temporary employees may join the permit scheme from their first day of employment.

### **All Interim, Contract, Consultant workers and Agency Workers**

Workers who are working at the council as an interim, consultant, agency worker, or contract worker, or on a 'no mutuality of obligation' basis may purchase occasional user permits if they choose to do so.

### **Car Sharing**

The council recognises that staff currently car share and may want to continue in such informal arrangements. To that end the following option will be available to facilitate a formal sharing of the costs.

It may be possible for two, three or four car sharers to 'share' the cost of a permit. One permit will be issued displaying all the registration numbers. When the occupants do not car share then those without the permit will need to purchase an occasional user permit and display accordingly. The cost of the permit will be dependent on the car sharer's tier and so may differ.

Example – Miss A works 37 hours on Grade 5, Point 18. Her salary of £17161 puts her into permit band 3. The full cost of a band 3 permit is £320 per year. She car shares with Mr B who also works 37 hours on Grade 3, Point 11. His full time salary of £14733 puts him into permit band 2. The full cost of a band 2 permit is £210 per year. As Mr B is sharing a permit with Miss A he only has to pay for a 50% permit which would reduce his cost to £105 per year. The cost to Miss A per year will also be 50% and she will pay £160.

### **Multiple Cars**

A maximum of four registration numbers may be printed on a permit to assist those employees who drive more than one vehicle.

### **Motorcycle & Bicycle permit**

There will be no parking permit charge for employees who use their motorcycle or their bicycle for travel to work. Parking must be in properly designated parking spaces.

## RATE TABLE

### 1. Car Park Permit charges

Band	Bands (2012/13)	Parking Permit Price per month	Parking Permit Price per year	Salary Sacrifice Rate (approximate) per year
7	More than £85,301	£69.59	£835.08	£501
6	£45,501 to £85,300	£60.84	£730.08	£438
5	£34,001 to £45,500	£45.42	£545.04	£436
4	£20,401 to £34,000	£37.50	£450.00	£360
3	£15,801 to £20,400	£26.67	£320.04	£256
2	£13,501 to £15,800	£17.50	£210.00	£168
1	£0-£13,500	£17.50	£210.00	£168

Permit to park in Car Haven or Riverside car park	Additional £75 per year
Occasional User Permit	£2.30 per day to be purchased in batches

(Rates effective 1 April 2012)

### 2. Limit on Key User status

Key User status does not apply to senior staff once their basic, full time equivalent salary reaches £55,375 or above.

### 3. Mileage rates

Vehicle	Capacity (cc)	Mileage	Rate
<b>Car</b>	All	All	45p for all business miles
<b>Motorcycle</b>	0-125cc	0-4000 miles	20.36p per mile
	0-125cc	> 4000 miles	07.77p per mile
	> 125cc	0-4000 miles	31.86p per mile
	> 125cc	> 4000 miles	11.36p per mile
<b>Bicycle</b>	n/a	All	15p for all business miles

### 4. Subsistence rates

Breakfast	£5.73
Lunch	£7.92
Tea	£3.13
Evening Meal	£9.80

### 5. Out of pocket expenses

Per night	£4.00
Per week	£16.00

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