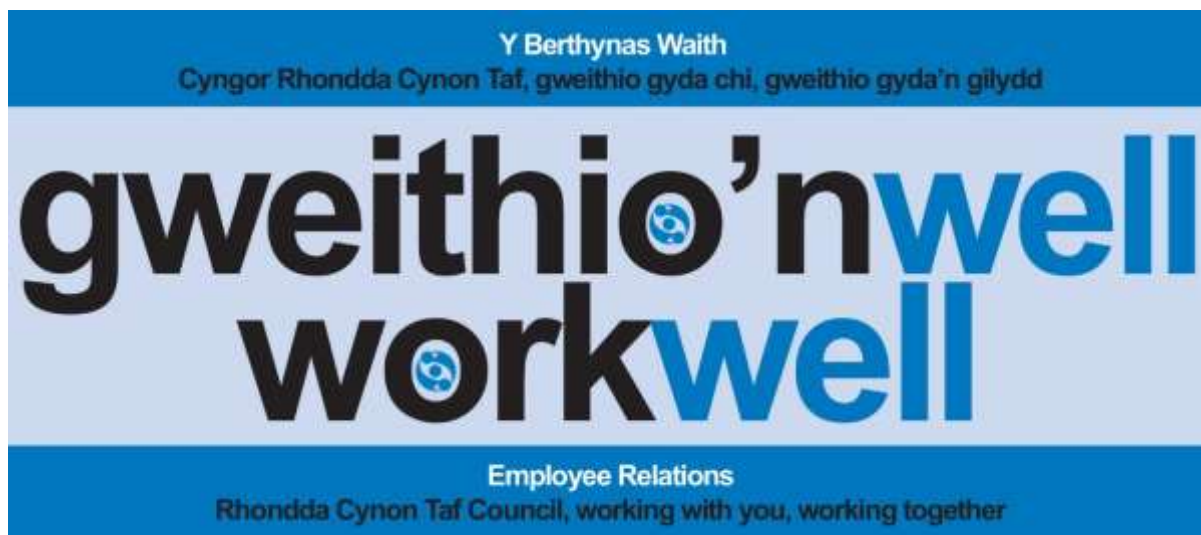


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Scheme for Payment of Travelling Expenses, Subsistence Allowances and Redeployment Expenses

This document is available in Welsh please see Cynllun ar gyfer Talu Costau Teithio, Lwfansau Cynhaliath a Chostau Adleoli

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CONTENTS

Introduction	1
Reimbursement of Travel Expenses	1
Vehicle Users	2
The Shortest Route	2
Public Transport	3
Out Of County and Longer Journeys.....	3
Parking/Tolls	4
Claiming Travelling Expenses - Procedures.....	4
On Line Expense Claims.....	4
Manually Processed Expense Claims	5
Driving Requirements & Insurance Issues	5-6
Subsistence Allowances.....	7
Overnight Stay	7
Out Of Pocket Allowances.....	7
Redeployment (Excess) Travelling Expenses	7
Authorisers Responsibilities	8
Abuse Of Scheme	8
Appendix 1 (Claimants Responsibilities)	9
Appendix 2 (Authorising Responsibilities)	10
Appendix 3 (Rates).....	102
Appendix 4 (Redeployment (Excess) Travelling Expenses).....	133-14
Appendix 5 Reimbursement of Excess Travelling Expenses Form (TE1)	15

1. INTRODUCTION

The Council recognises that employees will sometimes incur travel and subsistence expenses whilst carrying out official duties. This document details those expenses that are applicable to employees incurring business travel and expenses on the Council's behalf.

The objectives of this policy are to:

- Ensure employees are reimbursed correctly for valid expenses whilst on Council business
- Ensure all employees have a clear and consistent understanding of the Council's policy for business travel; and expense
- Ensure employees use the most cost-effective mode of travel business and support their claims with relevant receipts
- Managers (authorisers) are familiar with the policy and check that only legitimate and compliant claims are authorised for payment

This document should be read in combination with the Council's 'Driving on Council Business Policy' that ensures risks associated with driving on Council business are properly managed.

2. REIMBURSEMENT OF TRAVEL EXPENSES

Employees may be required to work anywhere in or outside the Council's geographical boundaries as the Council may direct. An employee's place of work (fixed centre) is detailed in their Contract of Employment (Part 1).

Only essential business travel should be undertaken. Managers and employees should firstly consider if the journey is absolutely necessary? Where possible, alternatives be used i.e. telephone call, e-mail, tele-conferencing or a webinar.

Employees must use the most cost-effective and appropriate mode of transport when travelling on Council business e.g. public transport, car hire, use of own vehicle.

Where travel is unavoidable, vehicle sharing should be considered (if 2 or more employees are going to the same location).

NB Employees who are the passenger in a car share are not entitled to claim for reimbursement of travel expenses.

If an employee has to leave their normal fixed centre to undertake duties then they are entitled to be reimbursed the appropriate travelling expenses. The Council intends to ensure that no employee is out of pocket whilst undertaking duties that take them from their normal place of work.

2.1 VEHICLE USERS

On 1st May 2015, the Council determined to apply a flat rate of 35p per mile as the basis of reimbursement, where an employee uses their own vehicle for business purposes.

If an individual does not have access to a car but is required to carry out duties at another location, then the appropriate public transport rates should be claimed.

2.2 THE SHORTEST ROUTE

Employees will generally only be reimbursed mileage based on the shortest route. If employees choose to take a longer route for convenience, they will only be eligible to claim the mileage of the shortest route. However, it is appreciated there may be some occasions when it may not be possible for the shortest route to be taken e.g. due to adverse weather conditions. Such instances must be appropriately identified on the Council's e-Expenses System or expenses paper claim form.

Shorter Distances

Example 1

Fixed Centre	-	Clydach Vale
Home Address	-	Pontypridd
Place of Meeting	-	Treforest

If possible, the meeting would be arranged to coincide with the employees travel to work or to enable the employee to travel home direct when the meeting finishes. To avoid the employee having to travel from Pontypridd (home) to Clydach Vale and then travel back to Treforest for the meeting, the employee is more likely to travel from home to Treforest and then travel to Clydach Vale after the meeting has finished.

The shorter distance is either home to place of meeting and journey to base i.e. Pontypridd to Treforest to Clydach Vale OR the hypothetical journey from base to place of meeting and return i.e. Clydach Vale to Treforest and return to Clydach Vale.

In this example the shorter mileage is

Pontypridd – Treforest – Clydach = 9 miles

as opposed to

Clydach – Treforest – Clydach = 16 miles

N.B. It is important to appreciate that the shortest travelling time can be claimed whilst on official business in the same way as the 'shortest' mileage.

Example 2

Fixed Centre	-	Pontypridd
Home Address	-	Caerphilly
Place of Meeting	-	Church Village

In this example, the shorter distance is either Caerphilly to Church Village to Pontypridd OR the hypothetical journey from Pontypridd to Church Village and return to Pontypridd.

Therefore the shorter mileage is the hypothetical journey: -

Pontypridd – Church Village – Pontypridd = 8 miles

as opposed

Caerphilly - Church Village – Pontypridd = 10 miles

Therefore if an employee travels from home, they shall only be eligible to claim from the fixed centre.

2.3 PUBLIC TRANSPORT

For those employees who are not car users, reimbursement will be at public transport rates when accompanied by the appropriate receipts. Wherever possible, advantage should be made of any economy fares or weekly tickets.

All employees using rail travel are only entitled to 2nd class rail fares.

Air travel within the UK may be used when there it can be demonstrated that this is more cost effective than other modes of transport because of savings in subsistence allowance and official time or where the urgency of the journey justifies any extra cost.

If air travel is used, tickets should be purchased in advance by the employing Service Area on behalf of the employee. Purchase should be made via purchase order, and would need to be discussed and agreed with the travel booking company.

2.4 OUT OF COUNTY AND LONGER JOURNEYS

It is important that employing Service Areas review the cost effectiveness of all journeys, particularly out of County and longer journeys, and consider other alternative modes of transport.

It may be more cost effective for an employee to travel by standard class rail or indeed hire a vehicle, rather than use their own vehicle for the journey. It is for the employing Service area to determine and make such arrangements rather than the individual.

Use of the most cost effective method of travel should always be made.

2.5 **PARKING/TOLLS**

Employees, who in the course of their duties incur additional expenditure such as parking fees and bridge tolls, will be reimbursed actual expenditure on the production of receipts. These receipts must be attached to the claim form in order for reimbursement to be made. For staff using the 'self-service' e-Expenses system please refer to paragraph 2.6 for guidance.

Staff whose work location is changed on a permanent basis **are not** entitled to claim car-parking fees (see Appendix 4 relating to Redeployment Expenses)

2.6 **CLAIMING TRAVELLING EXPENSES - PROCEDURES**

The Council's Financial Procedure Rules state that all claims for payment of fees, car allowances, subsistence allowances and travelling expenses shall be submitted, duly certified (using a form approved by the Financial Services Division) within the monthly period in which they are incurred. It is incumbent upon claimants to be fully aware of the scheme for payment of travelling expenses, subsistence allowances and redeployment expenses particularly the details identified in Appendix 3.

NB Claims submitted more than 3 months after the expenses have accrued should be accompanied by a letter of explanation for the delay from the individual and must be authorised by the Authorising Officer.

On line Expense Claims

All employees with access to a work computer must complete any claim for expenses using the Council's on-line e-Expenses system. The main difference between the e-Expenses system and the paper-based system is that the system will automatically calculate the mileage of business journeys using the "shortest distance rule" between locations (post-code to post-code) and each journey will be calculated to the nearest 1/10th of a mile.

Full details of how to process any claim are available by accessing the e-Expenses System.

Manually Processed Expense Claims

The Council recognises that not all employees that need to claim travel expenses will have access to a work-based computer. In these cases, when claiming travelling expenses, all employees are required to use the standard corporate claim form. If the corporate form is not used it will not be authorised by the appropriate signatory and will not be processed by the Payroll Section. It is important that claims are submitted on a monthly basis to aid monitoring and cash flow.

VAT Receipts

It is also a requirement that claimants provide valid VAT receipts with their mileage claims that covers the amount of mileage claimed.

3. DRIVING REQUIREMENTS & INSURANCE ISSUES

The Council has legal duties under the various Acts to ensure the safety of employees, the service users that we transport and other road users by ensuring that employees' involved in driving on council business meet their legal obligations.

The Council's requirements are:

- Employees who drive on Council business are competent, appropriately licensed and insured, ***'It is an offence to cause or permit anyone to drive a motor vehicle unless that person holds a licence to drive such a vehicle'***
- Employees who drive specialist vehicles shall be competent by holding the relevant licence and/or qualification for that type of vehicle. Where specific Nationally recognised standards are available these will be adopted by the Council
- Use of any vehicles (whether owned/hired by the Council or privately owned) and driving in relation to Council business is risk assessed by the manager in control of the activity.

Employees who drive on Council business must be appropriately licensed and insured. There can be confusion over what constitutes business use in relation to employees who use their own vehicles for work purposes.

Business use is **NOT**:

- Driving to and from your normal place of work in your own vehicle

Business use **IS**:

- Driving any vehicle owned, hired or leased by the Council
- Driving their vehicle to attend a training course away from your normal place of work

- Driving their vehicle to and from other offices and sites away from your normal base
- Carrying service users
- Any journey for which you would normally be able to claim a mileage allowance

Employees who drive private vehicles on Council business, as a minimum requirement MUST:

- Hold the appropriate driving license classification and present their driving license on request
- Ensure that they have business use insurance cover on any private vehicle they use for work. In the case of an accident you will need to inform your insurance company and follow the advice you are given.
- Inform your manager of any driving accidents while at work
- Present your insurance certificate on request
- If using a private vehicle, ensure that the vehicle has a valid MOT certificate and is kept roadworthy and present the MOT certificate on request

Regular checks of insurance certificates, MOT certificates (where appropriate) and driving licences will be undertaken by employing Groups. All new starters who may be required to utilise their vehicles for business purposes will be required to provide this information at the commencement of employment.

Further details on utilising your car for work purposes are available by accessing the Council's policy 'Driving On Council Business' on Inform or the Source.

4. SUBSISTENCE ALLOWANCES

The Council has determined that subsistence allowances are only payable where an employee is directed to undertake duties outside the normal work pattern and outside a 50 mile radius of an employee's fixed centre. Subsistence is not payable where normal duties are being performed even in circumstances where these duties take the employee to locations other than the usual work place.

Employees working in the community with client groups', maybe entitled to have reimbursed the cost of any meals taken with the client.

The criteria to be applied and rates of subsistence are shown at Appendix 3.

4.1 Overnight Stay

Where appropriate and whenever possible, breakfast, lunch and evening meal should be booked together with the accommodation. If, however, this cannot be done then meal allowances as set out in Appendix 3 can be claimed.

Where in the opinion of the employing service area an overnight stay is warranted, then accommodation should, if practicable, be arranged by the service area, ensuring that as far as possible an overnight stay does not exceed the limits as detailed at Appendix 3. Bookings should be made in advance of the stay, requesting that invoices are addressed to the employing service area, which will ensure that the employee will not be out of pocket. If the accommodation charge does not include an evening meal or breakfast is not provided as part of those accommodation arrangements, then the meal allowances, as set out in Appendix 3 should be claimed.

4.2 Out of Pocket Allowances

An out of pocket allowance can be claimed for overnight stays for each complete period of 24 hours. No receipts are required for out of pocket allowances and the rates are identified in Appendix 3.

5. REDEPLOYMENT (EXCESS) TRAVELLING EXPENSES

The rules relating to the payment of redeployment (excess) allowances are shown at Appendix 4.

If an employee is entitled to the payment of redeployment (excess) allowances they must complete the application form (TE1) contained as Appendix 5, which must be authorised by their line manager; before making any claims. This form is available in Welsh and English.

N.B. - If a redeployed employee is travelling to work as a PASSENGER then no redeployment expenses can be claimed.

6. AUTHORISERS RESPONSIBILITIES

Whether it is the approval of on-line or paper based expenses claim, it is the responsibility of the Authorising Officer to ensure they are fully aware with this Policy for reimbursement of travelling expenses and allowances, particularly the 'shorter distance' rule.

Authorising Officers, when approving a claim, are certifying that the journey expenditure has been necessarily incurred, that the correct procedures have been followed and the claim is valid and correct.

Authorising Officers are required to keep copies of all claims and receipts for a period of 6 years for audit purposes.

If there is any doubt, guidance should be sought from Human Resources.

It is essential, therefore, that Authorising Officers take special note of their responsibilities as contained in Appendix 2 and that the required checks are undertaken prior to any claim being authorised for payment.

Authorisers are required to keep copies of employees driving documentation and gain updated documents on an annual basis as a minimum.

7. ABUSE OF SCHEME

The Trade Unions have agreed that any proven case of abuse of this Scheme will be deemed as an act of gross misconduct and will be referred to the relevant Chief Officer for the matter to be dealt with in accordance with the Council's disciplinary procedures.

If employees are unsure of the rules, or what to do in a given set of circumstances, they should seek guidance from their manager before completing the claim form.

CLAIMANTS RESPONSIBILITIES

On line Expense Claims

The Council has deployed a “self-service” e-Expenses system, and details of how to process your claim are available by accessing the procedure, which is available on the Council’s intranet site, Inform.

Manually Processed Expense Claims

- i) Employees should complete all sections relating to themselves, i.e. name, address, service area, details of the car, pay numbers etc. Failure to do so will result in the claim being returned by the authorising signatory prior to payment.
- ii) Full details of all journeys undertaken should be provided, noting the time of each journey, the places visited, reasons for the journey and the actual mileage incurred. If the hypothetical shorter distance is being claimed, the actual milometer readings should be shown even though a lesser mileage is being claimed. **The log sheet must be completed at the commencement and termination of each journey and not at the end of the month.**
- iii) All employees are responsible for the correct calculation of the total amount claimed.
- iv) Other expenses such as parking fees should be supported by receipts and attached to the claim form. Failure to do so will result in the claim for such expenses being rejected.
- v) Any VAT amount e.g. included in overnight stay accommodation should be recorded separately under the appropriate section on the expenses claim form.
- vi) All claim forms should be signed and dated by the claimant and passed to the designated authorising officer for signature in line with the appropriate submission deadline. Failure to do so may result in the tight deadline for submitting expenses to be missed.
- vii) No eradicating fluid should be used on claim forms.

AUTHORISING RESPONSIBILITIES

It is the responsibility of the Authorising Officer to ensure they are fully aware with this Policy for reimbursement of travelling expenses, allowances and redeployment expenses. If there is any doubt as to its interpretation advice should be sought from the Service Area or Human Resources.

DUTIES

On line Expense Claims

The Council has deployed a “self-service” e-Expenses system, and, and full details of how to authorise an employee’s claim are available in Section 6 of the system guidance manual, which is available on the Council’s intranet.

Manually Processed Expense Claims

- All expense claims must be submitted on the relevant “Expenses Claim Form”. If an incorrect form is used, it should be returned immediately to the claimant for resubmission.
- All relevant sections of the form should be completed, including start and finish odometer readings, purpose of the journey and places visited. Whilst it is essential that all relevant sections are completed, you will need to determine if the form needs to be returned to the claimant should any section not be completed.
- By authorising the claim form you are authorising that each journey is necessary in accordance with the individuals duties and the claim is in accordance with the scheme rules. However, you may feel it necessary for the individuals immediate line manager to initial the form to verify the necessity for the journeys before passing to the Authorising Officer for signature.
- It is an ‘audit’ requirement that no eradicating fluid should be used on claim forms. In essence the form should be returned immediately to the claimant but a ‘reminder’ may be appropriate on the first occasion.
- Special notice should be taken of journeys to and from home to ensure the “shorter distance” ruling has been applied correctly. If the hypothetical journey is being claimed then the actual mileage of the journey must be reflected in the odometer readings even though the mileage claimed will be less.

- Claims submitted more than 3 months after the expenses were incurred, must be accompanied by a letter of explanation for the delay from the individual, and authorised by the Authorising Officer. The Group Director Corporate Services or his representative will determine if the claims can be accepted.
- Once submitted to you for authorising, the claim form should not be returned to the claimant unless the form has been completed incorrectly. All forms should be 'Z' ed off after the last journey shown to reduce the risk of fraudulent claims.
- Special notice should be taken of VAT receipts to ensure that the relevant sections on the claim form are completed correctly in order that the VAT may be reclaimed.

EXCESS TRAVELLING ALLOWANCES

- The expenses form has been designed specifically to encompass all expenses related claims and to ease the checking procedure particularly for those staff eligible to claim excess mileage as well as casual/essential allowances.

As an Authorising Officer you should be fully conversant with the excess allowances scheme and ensure the "Initial Application (TE1 form - see appendix 5) to participate in the Scheme for Reimbursement" is completed and submitted with the first claim for excess travel.

- If the four-year term for such claims is reached, the payroll system will automatically stop any further claims being paid. However, before the four-year period is exhausted, there are numerous reasons why the allowance can be stopped and you must ensure that each case is reviewed should any of the reasons be applied during the four-year term.

RATES AS AT 1ST APRIL 2020**SUBSISTENCE RATES**

	£
Breakfast	5.40
Lunch	7.43
Tea	2.93
Evening Meal	7.21

OUT OF POCKET ALLOWANCES

	£
Per Night	4.18
Per Week	16.76

OVERNIGHT STAY

London	90.43
Elsewhere	79.26

SUBSISTENCE ALLOWANCES - CRITERIA

All claims should be made via the Envoy Expense system or if no computer access the paper based travelling expenses claim form and receipts should be submitted where applicable.

The following criteria must be applied:

- i) No lunch allowance is payable if an employee is able to return to his/her fixed centre by 2.00 p.m.
- ii) The evening meal allowance will be payable only where work continues after 8.30 p.m.
- iii) Tea allowance (for specified duties that commence before 6.00 pm until at least 7.00 pm) and evening meal allowance cannot both be paid in respect of the same evening's work.
- iv) The breakfast allowance is only payable if the duties to be undertaken commence prior to 7.00 a.m.
- v) Reimbursement in excess of the maximum will only apply where a meal is taken on rail travel when the actual cost will be reimbursed on production of a valid receipt.
- vi) Receipts should be produced for subsistence claims where appropriate. No subsistence claim will be authorised unless the proper invoices or receipts as proof of payment are produced.

REDEPLOYMENT (EXCESS) TRAVELLING EXPENSES

1. Redeployment travelling expenses should only be paid to employees whose place of work is either transferred as a result of reorganisation of local Council areas, or where employees are required to change location (other than movement which forms part of their contract) on a permanent basis as a result of direction by the Council and where the move was not predicted at the time of the employee's appointment. Permanent moves are classed as anything that will last beyond a 6-month period.

The Council will reimburse excess travelling expenses incurred by the employee as a result of the transfer but expenses will not be payable where the employee was made aware (or can be deemed to have been aware) of the move at the time of the employee's appointment. **Please note that claims must be greater than £2.91 per week.**

The appropriate Chief Officer must approve all applications for the payment of excess travelling expenses before any claims can be actually paid. The original application must be made by completing form TE1. All excess travelling expenses will be paid monthly in arrears. **A Chief Officer is defined as any officer employed on the terms and conditions of the JNC for Chief Executives, JNC for Chief Officers or Senior Advisers employed on Soulbury Committee terms and conditions.**

2. For all vehicle users, the mileage reimbursement for excess travel will be the National rate payable for Casual Users over 8,500 miles for Scale 1. Non-car users can claim bus or second-class rail fares on production of appropriate receipts. Payment of excess travelling expenses will only be made where the excess costs of travelling both ways, exceeds the rate laid down in the National Joint Council Scheme of Conditions of Service.
3. All reimbursement of excess travelling expenses is subject to tax and National Insurance Contributions.
4. Reimbursement of actual excess travelling expenses should be based on the difference in mileage between the 2 following journeys:
 - 1) Home to former work location
 - 2) Home to new work locationusing the shortest route and not the route of most convenience.

For example:

Home (Pontypridd) to old base (Porth) = 6 miles

Home (Pontypridd) to new base (Clydach) = 10 miles

ie Excess mileage on redeployment can be claimed is 4 miles one way.

5. Care should be taken when claiming excess travelling expenses while undertaking business duties prior to arriving at base or on the way home from base. Should work duties be performed in such circumstances, then casual car user allowances should be claimed on the basis of the shorter distance ruling.

If the shorter distance mileage is more than the excess mileage normally claimed for that one journey, then no excess mileage is claimable. If however the casual mileage is less than the mileage normally claimed for excess, then the difference may be claimed at excess mileage rates. The claim form is specifically designed to aid mileage claims in this way.

For example:

1. Home (e.g. Trealaw) to work (e.g. Porth) mileage = 2 miles (one way)
2. Home (e.g. Trealaw) to new work location
(e.g. Garth Olwg, Church Village) mileage = 12 miles (one way)
Therefore excess claimed = 10 miles (one way)
- A. Person undertakes work duty on way to or from work, which involves mileage incurred of 18 miles (one way). Therefore 18 miles at casual user can be claimed but no excess mileage.
- B. Person undertakes work duty on way to or from work, which involves mileage incurred of 6 miles.

Therefore 6 miles at casual user can be claimed and 4 miles at EXCESS rates.

6. Payment of excess travelling expenses may be made for a period not exceeding four years. This period will commence on the date of relocation.
7. If at any time during the period over which excess travelling expenses are claimed, an employee moves home further away from his new work relocation, additional expenditure incurred will not be reimbursed by the Council. Also if at any time an employee moves home to a location nearer to the new base only the revised lesser amount of excess travelling expenses incurred will be reimbursed.
8. **To avoid any misunderstanding, it should be clearly understood that if, following the redeployment, an employee applies for and obtains a new post, whether or not the post is a promotion opportunity, then the entitlement to reimbursement of redeployment/excess travelling expenses will cease.**
9. All claims should be made via the e-Expenses system or if no computer access the paper based travelling expenses claim form (available in Welsh and English).

***Reimbursement of Excess Travelling Expenses Form TE1
For Officers whose place of employment is changed due to relocation***

Initial Application to participate in the Scheme for Reimbursement

(no claim for reimbursement of excess travelling expenses will be processed unless and until this application form has been approved by your Chief Officer and confirmed to you in writing).

Name: _____

Home Address: _____

Post Title: _____

Division: _____

**Address of
Former Work
Location:** _____

**Address of
New Work
Location:** _____

**Date of
Change:** _____

Type of Reimbursement

Officers Authorised to Claim Mileage

Actual mileage from home to former place of employment (single journey) _____ miles

Actual mileage from home to new place of employment (single journey) _____ miles

Daily excess mileage involved in a single journey: _____ miles

Daily excess amount involved in a single journey - (miles) x _____ (p./rate) £ _____

(The reimbursement for mileage will be the rate set by the National Joint Council for Local Government Services for mileage over 8,500 miles, Scale 1 rate).

Officers not Authorised to Claim Mileage

Cost of travel by public transport from home to former place of employment: £ _____ per month

Cost of travel by public transport from home to new place of employment: £ _____ per month

Excess expenditure by public transport: £ _____ per month

(Public transport paid at bus or 2nd class rail fare – monthly season where monthly ticket obtainable)
(Please note claims should be greater than the minimum disturbance amount as set by the National Joint Council for Local Government Services)

Signed _____

Dated _____