



**Causeway
Coast & Glens
Borough Council**

Travel and Subsistence Policy (for staff)

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Introduction

The Council is committed to managing the travel undertaken by employees in an environmentally sustainable manner. The Council wishes to encourage employees to think ahead and plan journeys and meetings in a manner which will minimise the amount and cost of travel.

Causeway Coast & Glens Borough Council employees are entitled to receive reimbursement for the cost of travel and subsistence incurred whilst on Council business away from their permanent place of work.

As a custodian of public funds, the Council has an obligation to implement internal controls ensuring that all expenditure is incurred, authorised and reimbursed in an appropriate fashion.

It is the Council's intention to review, in the 2018-19 financial year, travel costs which will include an examination of policy, and to consider alternative travel options.

1. Aim

The aim of this policy is to ensure a consistent approach to the full and prompt reimbursement of costs necessarily incurred by staff of Causeway Coast & Glens Borough Council in the course of their duties.

2. Scope

This Policy is applicable to all Council Workers (temp, permanent, part-time and full-time) and any agency staff or volunteers who in the course of their duties are required to travel on official business of Causeway Coast & Glens Borough Council.

The Policy does not cover additional costs arising as a result of compulsory changes to place of work. These are covered by Location, Relocation and Expenses Policy.

3. Objectives

The key objectives of this Policy are to ensure that there are clear, transparent and unambiguous rules in relation to what costs may be reclaimed by employees that were incurred in the course of their duties and to make clear the roles and responsibilities of officers, authorising officers and payroll staff.

4. Policy Responsibility

The Chief Finance Officer has overall responsibility for the implementation and monitoring of the Travel and Subsistence Policy. The Payroll Department has responsibility for the day-to-day management and administration of this Policy.

5. Review

This Policy will be subject to scrutiny and, from time to time, updates and reissues will be circulated.

It is anticipated that the first formal review will take place in December 2018.

6. Travel Allowances

6.1. Travel and Mileage – Basic Principles

All employees are required to comply with the law in relation to their chosen method of transport. Such laws include those relating to drink driving, speeding and the use of mobile telephones whilst driving.

The Council will not accept responsibility or liability for the reimbursement of any fines or penalties incurred whilst employees are on Council business.

In many situations, attending a meeting is the most effective way of communicating. However, employees should think carefully about whether a proposed journey is necessary. In some cases, it may be equally as effective to communicate by telephone or email. Wherever possible, employees should travel together.

Employees are responsible for ensuring that any vehicle, motorcycle or bicycle they use for travelling is in good working order and that appropriate safety clothing/equipment is used when applicable.

Where an employee uses a privately owned vehicle in the course of their duties for Council business, a copy of the following must be supplied to the Line Manager:

- A current MOT certificate (if required by law);
- A vehicle registration document; is this required?
- A valid driving licence; and
- A valid motor insurance certificate covering the use of the vehicle in connection with the employee's business or occupation.

Failure to provide this information will result in an employee being unable to make a travel claim for business mileage.

Details of a change in vehicle must be provided to the Line Manager. Additional premiums which may be payable to insurers for business insurance cover are the liability of the employee.

Employees are responsible for informing relevant officers of any criminal convictions or offences in relation to driving.

The Line Manager must be provided with updated information and documentation upon insurance renewal, when a new licence is issued and when a new MOT certificate is issued. Failure to produce such documents will result in employees being unable to claim travel where documents have expired. Insurance requirements are detailed in Appendix 2

6.2. Car Allowances

The National Joint Council (NJC) handbook on National Agreement on Pay and Conditions of Service sets out the General Conditions by which Officers may be paid for the use of a vehicle for the efficient discharge of their duties and the information required by the Council before a claim can be made. NJC rates are based upon the price of fuel and the capital cost of cars which are in force at the point of claim. The rates are applied depending on the CC of the vehicle and mileage allowances will be paid for all business mileage associated with the normal duties of the Officer as are detailed in Appendix 1.

Casual users are those for whom it is desirable that a car should be available when required for business use. The Council has adopted the NJC mileage rates in accordance with the most up to date NJC rates.

Whilst it may be noted in an individual job description that it is essential for a post holder to have a valid driving licence and / or access to public transport, this does not automatically prescribe that an individual will be deemed an essential car user. Such a determination will take place on a case by case basis.

The default position for employees who use their own car is casual users unless an employee is deemed to be an Essential User.

Essential users are those whose duties are of such a nature that it is essential for them to have a motor vehicle at their disposal whenever required.

Home to Office Travel

The costs to staff of daily commuting between their home and permanent place of work location is their own responsibility except when required to make an additional attendance outside of normal working hours in which case the full return journey can be claimed. This claim type must be recorded as 'home to office' mileage on current electronic mileage claim.

Journeys deemed to be substantially ordinary commuting will not be eligible for mileage allowance. An employee cannot turn what is an ordinary commuting journey into a business journey simply by arranging a business appointment somewhere on the way to or home from work.

Where an employee is required to deviate from their normal home to office journey for business purposes to a temporary place of work, the employee can claim the additional miles incurred from the temporary place of work to home.

Where staff have been impacted by relocation, travel and subsistence will be covered by the 'Location, Relocation and Expenses Policy.'

Courses and Seminar Travel

Employees shall be reimbursed for travel to courses and seminars which they are authorised to attend by their supervising officer.

Reimbursement shall be in line with the NJC Rates in force at the time of the claim.

Day Release Travel

Employees shall be reimbursed for travel in relation to day release courses approved by the Council. Reimbursement will be at public transport rate. (Currently 25.7p)

Travel by Taxi, Rail and Sea

Travel expenses incurred by taxi, rail and sea in relation to official business shall be reimbursed to the employee when claimed via the Electronic Mileage Claim system. The hire of a taxi should be treated as the exception rather than the rule and reimbursement will only be made when there are no other suitable methods of public transport.

The hire of a taxi should be treated as the exception rather than the rule and reimbursement will only be made when there are no other suitable methods of public transport. Valid receipts must be produced.

Air Travel

Air travel must be arranged where it is the most economic form of transport for a particular journey.

Air travel will always be in economy class and should be arranged to ensure the purchase of the best value fare available.

Officers Travelling Together

If two or more officers are travelling to the same destination, they should travel together unless there is a good reason and permission to travel separately is given by the authorising officer prior to the journey taking place. A passenger supplement may be paid for each passenger who would otherwise have been entitled to be paid for by the Council. The following p/mile would be added to the rate/mile entitlement based on the type of travel:

Additional passengers: +5p/mile

Calculation of Mileage Entitlement

Mileage allowances for all official journeys will be paid on the basis of the shortest practicable route or the actual distance necessarily travelled if this is less. The maximum miles claimed must not exceed the distance from the permanent work location and return.

7. Subsistence Payments

Subsistence payments are not an allowance but a reimbursement of expenses within a ceiling set by the NJC. The current maximum NJC rates of subsistence are detailed in Appendix 3. This provides for payment of **additional** expenses incurred, subject to appropriate evidence of expenditure, in accordance with local arrangements.

Meal Allowances

In the circumstances when meal allowances are necessarily incurred, the cost of purchase of breakfast, lunch, tea or evening meal will be reimbursed up to the stipulated value subject to evidence of the expenditure being incurred in accordance with current NJC agreed rates. Claims for meal allowances will not be considered unless it is clear that the employee's normal arrangements could not be adhered to. Expenditure in relation to alcoholic beverages shall not be reimbursed by the Council at any time.

Overnight Subsistence

If an overnight stay is required in the course of official business for the Council, employees will be reimbursed up to the maximum level set by the NJC. Current overnight subsistence rates for London and for the British Isles, set by the NJC, are included in Appendix 3.

8. Procedure for Making Travel and Subsistence Claims

All claims are to be made via the Electronic Travel Claim system and all officers are responsible for the accuracy of the data supplied on the claim.

Mileage allowances will only be paid for journeys which were actually and necessarily incurred in the performance of the employee's duties and where the mileage included is correct.

Subsistence claims will only be paid in relation to official business, claimed in the official manner.

All claims must be completed in full, detailing the date/times and nature of travel and subsistence, submitting receipts where appropriate.

Claims will be passed to the relevant authorising officer for approval by the employee. The officer will be certifying that the travel and/or subsistence were necessarily incurred in the performance of the employee's duties and that they have checked that the claim is correct.

Claims should be made on a monthly basis. All claims, duly completed and authorised, must be submitted to the Payroll department no later than the 5th day of the following month. It is the responsibility of each claimant to ensure that their claim has been submitted and authorised.

Claims must be submitted to the Payroll department within 3 months. Claims outside the 3 month period will not be paid unless approved by the relevant Director/SMT member.

All subsistence claims must be supported, in full, by appropriate receipts, with the original receipt being retained by the employee. Employees should retain the original receipts for a seven year period in the event of an audit inspection.

Claims for subsistence should identify exact start and end destinations of all journeys, as well as detailing exact timings of all journeys within the details of journey. All reimbursements will be made through payroll.

Appendix 1

NJC Car Allowances 2016-17

The travel rates for essential and casual users are based on NJC Rates and are as follows:

Essential Users	451-999cc	1000-1199cc	1200cc+
Lump Sum Per Annum	£846	£963	£1,239
First 8,500 Miles	36.9 p	40.9p	50.5p
Greater than 8,500 Miles	13.7p	14.4p	16.4p
Petrol Element	9.406p	10.366p	11.288p
VAT per Mile	1.400p	1.543p	1.684p
Casual Users	451-999cc	1000-1199cc	1200cc+
First 8,500 Miles	46.9p	52.2p	65.0p
Greater than 8,500 Miles	13.7p	14.4p	16.4p
Petrol Element	9.406p	10.366p	11.288p
VAT per Mile	1.400p	1.543p	1.684p

The following rates also apply: -

Passenger Rates

Additional passengers - 5p per mile

Electric vehicle

Tupe Planners: 45p per mile as per HMRC

Per mile first 10,000 - 45p

Per mile after 10,000 -25p

Day Release Rate:

25.7p (current public transport rate)

Appendix 2

INSURANCE REQUIREMENTS

Officers using their private motor vehicles at the casual, essential or the public transport rate of mileage allowance must satisfy certain insurance conditions. It is the officer's personal responsibility to ensure that the requirements for insurance conditions are fulfilled. When officers first use their vehicles on official business, they must declare in writing that they know and understand insurance requirements and are covered accordingly and they will notify the Council of any change which leaves them with less cover than required.

Officers using their private motor vehicle and claiming reimbursement at the public rate of motor mileage allowance must meet the following requirements:

- The officer must have insurance with minimum indemnity limit meeting Road Traffic Act requirements in respect of:-

1. bodily injury to or death of third parties;
2. bodily injury to or death of any passenger;
3. damage to or property of third parties;

- The insurance policy must contain either a clause permitting the use of the vehicle by the policy holder in person in connection with his/her business, or a clause specifically permitting the use of the vehicle by the policy holder in person on the business of the Council;

- In the case of a vehicle owned by an officer's partner, the insurance policy specifically cover the use of the vehicle on the business of the Council.

Officers using their private motor vehicle on official business and claiming reimbursement at the casual or essential must meet the following requirements;

- The officer must have the normal comprehensive insurance covering the risks above and damage to or loss of the vehicle, or
- The officer must have insurance covering the risks above and additionally have given an undertaking not to claim of the Council in respect of any loss or damage sustained which would have been recoverable under the insurance policy if that policy had extended to damage or loss of the vehicle.

Appendix 3

NJC MAXIMUM RATES OF SUBSISTENCE ALLOWANCES

The maximum rates of overnight allowances are as follows:

	British Isles	London
Accommodation	£	£
An absence involving an overnight stay only, from the usual place of abode	100.70	122.45
Subsistence		
Breakfast Allowance more than 4 hours away from the normal place of residence before 11am	11.50	11.50
Lunch Allowance more than 4 hours away from the normal place of residence including the period between 12 noon and 2 pm.	13.50	13.50
Tea Allowance more than 4 hours away from the normal place of residence including the period between 3 pm and 2 pm.	4.70	4.70
Evening Meal Allowance more than 4 hours away from the normal place of residence ending after 7 pm.	20.95	20.95
Total Subsistence	50.65	50.65
Total Accommodation and Subsistence	151.35	173.10

Planners receive £4.25 lunch allowance which is taxable per Civil Service Guidelines.

Appendix 4

CAUSEWAY COAST AND GLENS BOROUGH COUNCIL TRAVEL & SUBSISTENCE CLAIM FORM

NAME:

DEPARTMENT / EMPLOYEE NO:

ADDRESS:

POSITION:

MONTH PAID:

POSTCODE:

ESSENTIAL / CASUAL USER*(Delete as appropriate)

CAR REG:

CC:

DATE	TIME OF		Full particulars of journeys (to include departure point, destination and reason for journey)	MILES CLAIMED	HOME TO OFFICE MILES	CONFER/ COURSES MILES	DAY RELEASE MILES & EXCESS FARES	WORKPLACE RELOCATION MILES	SUBSISTENCE	CAR PARK	RAIL, TAXI, BUS & AIR
	Depart	Return									

DATE	TIME OF		Full particulars of journeys (to include departure point, destination and reason for journey)	MILES CLAIMED	HOME TO OFFICE MILES	CONFER/COURSES MILES	DAY RELEASE MILES & EXCESS FARES	WORKPLACE RELOCATION MILES	SUBSISTENCE	CAR PARK	RAIL, TAXI, BUS & AIR
	Depart	Return									
			TOTAL	0	0	0	0	0	0	0	0

Declaration: I declare that:

1. The journeys recorded overleaf were undertaken by me in the performance of my official duties, of which the purpose of each journey is duly detailed.
2. The subsistence claimed above relates to additional expenditure incurred on meals consumed by me in the course of my official duties, for which receipts are attached. (Credit card receipts are not acceptable)
3. The amounts claimed are within the maximum rates determined by the NI Joint Council.
4. Receipts are attached for car parking claimed associated with journeys recorded overleaf.
5. Where applicable, I hold a valid driving licence and my motor insurance policy covers the use of the vehicle on official business.
6. By emailing this claim I am making the declaration listed in 1-5 above.

Claimant Signature: _____ Date: _____

A p p r o v e d B y : _____ D a t e : _____

CLAIMS must be made on a calendar month basis and submitted to the Finance Department **NO LATER THAN 5th** of the following month.

FOR FINANCE DEPARTMENT USE ONLY

INPUT	DESCRIPTON	AMOUNT	COST CODE	DETAIL CODE
402/418	Taxable Lump Sum			2111
404	Non-Taxable Mileage Essential			2112
402	Taxable Mileage Essential			2112
404	Non-Taxable Mileage Casual			2170
402	Taxable Mileage Casual			2170
404	Non-Taxable Mileage Training			1922
402	Taxable Mileage Training			1922
404	Non-Taxable Subs			2259
404	Non-Taxable Subs Training / Courses			1923
404	Non-Taxable Car Parking			2172
447	Home to Office			2112/2170

Checked By: _____

Date: _____

Total Amount Payable	£0.00
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Continuation sheet

DATE	TIME OF		Full particulars of journeys (to include departure point, destination and reason for journey)	MILES CLAIMED	HOME TO OFFICE MILES	CONFER/COURSES MILES	DAY RELEASE MILES & EXCESS FARES	WORKPLACE RELOCATION MILES	SUBSISTENCE	CAR PARK	RAIL, TAXI, BUS & AIR
	Depart	Return									
			TOTAL	0	0	0	0	0	0	0	0