

# Travel and subsistence scheme

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**Version:** 1.0 (published)

**Last updated:** June 2021

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# 1 Introduction

1.1 Council employees who, as part of their work, have to be away from their normal place(s) of work may incur travel expenses and additional expenses for meals and accommodation.

The national scheme of conditions of service no longer prescribes the amounts which employees are entitled to claim.

This scheme sets out the basis on which employees of the council will be reimbursed.

1.2 The principal objective must be for employees and their managers to work together to achieve best value for the council when organising and paying for travelling and subsistence.

## 2 Principles

2.1 Employees who have to be away from their normal place(s) of work as part of their work should be compensated for reasonable expenses actually incurred.

2.2 Any employee who knows that they will need to be away from their normal place(s) of work must obtain permission from their manager before they go unless this is impossible.

**2.3 Managers should not approve such absence unless they have a budget adequate to cover the costs likely to be incurred.**

2.4 Employees should use their judgement when choosing between practicality and cost (e.g. a bus journey which takes all day may be the cheapest form of transport but may be impractical or, if travelling by car, a shorter route may take considerably longer than an alternative longer route).

Similarly there may be a trade-off between travel and subsistence (for example air travel may avoid the need for overnight accommodation). However the best value option should always be chosen taking all relevant factors into account.

2.5 Hotels, flights and rail travel should be booked using the online travel booking system on the Intranet. Only in exceptional circumstances can these be booked at short notice, and the costs reimbursed by using the expenses claim form.

2.6 The council will only reimburse the cost of 'ordinary' travel; first class fares will be reimbursed at the 'economy' rate. Travel by taxi will only be reimbursed in exceptional circumstances or if there is no other form of transport available.

2.7 Employees travelling by car, motorcycle or bicycle should refer to Appendix A of this scheme for details of the rates payable. Travel by car or motorcycle is covered by the council's guidance 49 driving document on the intranet.

2.8 Travel by car should be co-ordinated so that the cost can be minimised by wherever possible car sharing.

2.9 Any employee using their own car for an official journey must be insured for 'business use' on their insurance policy.

2.10 When employees travel by motor vehicle from home rather than from their normal place of work to undertake an official journey, including attending training, the normal mileage from home to and from work must be deducted from the overall claim. Employees are only entitled to claim the difference.

Private commuting journeys are not allowable. For example if you travel seven miles to get to work and it is twelve miles to get to a training event, meeting or alternative work location, you are entitled to claim the five miles difference.

2.11 The only exception to this is when the council agrees to pay for you to go on a "long course of study". In this case the council may limit the amount of money it pays you to travel to training depending on the budget available. You and your manager will agree what the council will and

won't pay for before you both sign a training agreement. Please refer to the Learning and Development Procedure.

2.12 Employees without a normal place of work e.g. those who work agilely across all council buildings or those who are mobile workers whose work requires them to attend multiple sites each day may not claim for travel from home to their first appointment / location of the day or from their last appointment of the day to home.

Costs incurred by employees in travelling to and from a normal place of work are private commuting journeys and are not an allowable expense.

The exception is where an employee is required to return to work after going home or where he/she is called out to attend work when he/she would not normally be required to be at work (for example weekend or on standby and are called out).

It does not cover situations where an employee has agreed to work overtime when they would not normally be at work.

2.13 Where an employee is formally contracted to work from home it is expected that they will be required to attend regular meetings, 1:1 sessions with their line manager or training events at council premises within Luton, this will be considered as normal commuting to work so expenses are not payable.

2.14 Managers must ensure that all their employees who are eligible to claim for travelling and subsistence are made aware of this scheme and have access to a copy.

2.15 There are different rates for reimbursement of travelling and subsistence costs when undertaking an approved training course. See Appendix A of this scheme for details of the rates payable.

## 3 Claims

3.1 Claims for expenses must be made on the form 'Expenses Claim Form – Mileage, Travel and Subsistence' and must be supported by receipts for expenditure including fuel receipts for mileage claims. Claims **must not** be reimbursed from petty cash floats.

3.2 Submit claims on a regular basis as agreed with your line manager. Claims should be submitted within a reasonable time of the expenses having been incurred. This timescale should be agreed locally.

It may be more appropriate for employees to claim monthly if significant numbers of journeys are made and claimed for, termly, every two months or quarterly if low levels of claims are made.

3.3 It is important to submit claims covering any period up to and including the end of a financial year before 31 March. All claims should be submitted within one month of the year end to ensure that funds are available. Claims after this date might not be reimbursed because money will have to be found from funds set aside for the next financial year.

## 4 Certification

4.1 Claims for expenses may only be certified by an authorised officer (not the person claiming). The certifying officer is normally the manager, unless they are not available, in which case the next more senior manager must certify the claim. The certifying officer takes responsibility for the absence having been authorised in advance, the claim being correct and supported by receipts.

## 5 Payment

5.1 Claims will only be processed if they are submitted via the council's online expenses claim form, when that is available on the iTrent system, unless neither the member of staff nor their

manager has access to the system, in which case the 'Expenses Claim Form – Mileage, Travel and Subsistence' form available from the HR Document Library on the Intranet may be used.

5.2 All claims for expenses will be paid monthly with salary. Normal published payroll processing deadlines apply.

5.4 Claims must be accompanied by receipts, tickets or receipted invoices in all cases and, wherever possible, in a form which will enable the council to recover value added tax (VAT) where it applies.

**Claims submitted without supporting receipts will not usually be paid** unless the certifying officer is satisfied that either:

- it was impossible to obtain a receipt for expenditure actually incurred (such as for car parking)
- there is a valid reason for not being able to submit a receipt

If in such exceptional circumstances expenditure is reimbursed even though unsupported by any receipt, **deductions will be made for tax and national insurance where they apply.**

Particular attention should be paid to receipts for rail travel, which can be obtained from ticket offices when purchasing tickets. Neither the tickets themselves, nor credit card vouchers will be accepted as a substitute for a receipt except where tickets are purchased from a ticket machine, which does not issue receipts.

Employees are advised to use the [online travel booking system](#) for rail travel so that there is no need to claim reimbursement.

5.5 It should be noted that Her Majesty's Revenues and Customs (HMRC) may require the council to provide any information about expense payments made to employees and may make adjustments to tax codes in the light of any information provided.

## 6 Allowances for accommodation and subsistence

6.1 The council has set and will review rates annually. The current rates are set locally and outlined in Appendix A.

6.2 The rates outlined are the maximum that the council will reimburse for each category claim.

## 7 Conferences and delegations

7.1 Officers who accompany Members of the council on conferences, seminars and delegations may necessarily incur expenses not covered by the scale set out in the appendix. Reimbursement will be at the discretion of the relevant Corporate Director who must personally certify the claim. The general principles will apply and all such claims must be fully supported by receipts.

# Appendix A

## Travel and subsistence rates

### 1 General

This scheme is agreed locally and employees are entitled to claim travel and subsistence expenses in accordance with the rules of the council's approved scheme based on actual expenditure incurred up to the limits detailed below.

### 2 Proof of expense

All claims must be accompanied by a receipt. If you do not supply a receipt you will either not be reimbursed at all or have to pay tax and national insurance which will be deducted from any reimbursement you do get.

### 3 Travelling

You must always use the cheapest, most effective form of transport. Wherever possible and safe, walk or cycle to local training events, meetings and work locations. If you have to go by car always try to share a car.

### 4 Mileage rates

#### Essential users

- Petrol / diesel per mile first 8,500 = 40.9p
- Petrol / diesel per mile after 8,500 = 14.4p

#### Casual users

- Petrol / diesel per mile first 8,500 = 52.2p
- Petrol / diesel per mile after 8,500 = 14.4p

#### Lease car / car benefit (as recommended by HMRC)

- Petrol / petrol hybrid per mile = 11p
- Diesel / diesel hybrid per mile = 9p
- LPG per mile = 7p

### 5 Mileage rates – training

#### Essential car user / lease car or car benefit

- Petrol / diesel per mile = 14.4p

#### Casual user

- Petrol / diesel per mile = 40.9p

### 6 Car parking

The council will pay for parking charges actually incurred in the course of council business. Receipts must be provided.

## 7 Motorcycle and bicycle users

- Motorcycle = 24p per mile
- Bicycle = 20p per mile

As recommended by HMRC

## 8 Essential user

- Lump sum per annum = £963
- This amount is payable over 12 monthly instalments.

## 9 Car benefit

The council pays an allowance to employees that are graded M3 and above. Mileage is paid at a reduced local rate (lease car and car benefit rates).

Pay grade	Car benefit amount
M3 to M8	£3,203
Service directors	£3,990
Corporate directors	£4,515
Chief executive	£5,618

## 10 Road / bridge tolls

When claiming for road or bridge tolls that you have paid it is essential that you note which toll(s) you have used on the expenses claim form. This is important for the councils tax accounting purposes.

M6 road	Dartford tunnel / bridge
Severn bridge	Humber bridge
Clifton suspension bridge	Mersey tunnels

## 11 Passengers

For all motorised vehicles you are entitled to claim for passengers as detailed below.

### **Additional passenger payments for motorised vehicles**

- 5p per Council passenger per mile

### **Additional passenger payments for motorised vehicles - training only**

- 50% of the mileage rate claimable (per mile)

## 12 Food / meal allowances

**Note:** you are entitled to claim for what you actually spend but only up to the limits set out below.  
**Remember - you need to get and keep receipts.**

The rates detailed below are based on averages of selected major national chains.

If you're travelling to a training event or work related meeting or location and have to leave home before 7am to get there on time, you can be reimbursed the cost of buying breakfast on the way. The amount you can claim is detailed below.

If you are travelling home from a training event or work related meeting or location and will not get home before 7pm you can be reimbursed the cost of your tea. The amount you can claim is detailed below.

If you're travelling home from a training event or work related meeting or location and will not get home before 9pm you can be reimbursed the cost of an evening meal. The amount you can claim is detailed below.

### **Maximum amounts payable**

- Breakfast (left home before 7am) - £6.88
- Tea (not home before 7pm) - £3.76
- Evening meal (not home before 9pm) - £11.77
- 24 hours inclusive rate for meals (midnight to midnight) - £22.41

**Note: Lunch expenses will not be reimbursed.**

### 13 Public transport (bus or train)

If you travel by bus, or train, you're entitled to a refund of the cost of the journey. You must get a receipt as proof of the journey. The council will only reimburse the cost of 'ordinary' travel - first class fares will be reimbursed at the 'ordinary' rate.

It's council policy to use Capita for booking train journeys. All employees are expected to use this service which is accessible via the [online travel booking system](#) on the intranet.

### 14 Accommodation

It's council policy to use Capita for booking hotel rooms. All employees are expected to use this service which is accessible via the [online travel booking system](#) on the intranet.

The council will cover the actual cost as agreed by line manager/budget holder prior to booking. Accommodation (UK and abroad) should include breakfast.

### 15 Out of pocket expenses

Out of pocket expenses for overnight stay - £5 per night for a maximum of 4 consecutive nights.

You're entitled to an 'out of pocket' allowance if you have to stay overnight in the course of your duties. This payment is to compensate you for things like phone calls home or even newspapers you may have to buy.

**This is the only allowance you can claim without proof of purchase or expense, so you don't need receipts to claim this amount.**

### 16 Miscellaneous

Claims for books, stationery and equipment **must** be accompanied by a receipt. If you do not supply a receipt you will either not be reimbursed at all or have to pay tax and national insurance which will be deducted from any reimbursement you do get.

## 17 Taxi

Travel by taxi will only be reimbursed in exceptional circumstances and only if no other form of travel is available.

## 18 Airfares

It is council policy to use Capita for booking flights; all employees are expected to use this service which is accessible via the online Travel Booking System on the Intranet.

The council will cover the actual cost (which should be the cheapest fare available in the circumstances) as agreed by the line manager/budget holder prior to booking.