

# **POLICY ON BUSINESS TRAVEL AND SUBSISTENCE**

Approved 22 March 11  
Last Reviewed July 2022

## DOCUMENT CONTROL

### Policy

<b>Title:</b>	Travel and Subsistence Policy
<b>Owner:</b>	Human Resources

### History

Version	Revision Date	Summary of Changes	Future Review Date
2.1	April 2014		
2.2	July 2022	Links to Driving at Work Policy and combined Driver Declaration and Authorisation Form. Own Vehicle Authorisation delegated to Service Manager level.	July 2027

### Committee Approval

Version	Committee	Committee Date
1	PP&R	24 April 2007
2	Council Executive	22 March 2011

**POLICY ON BUSINESS TRAVEL AND  
SUBSISTENCE CONTENTS**

1. PURPOSE .....	3
2. PRINCIPLES .....	3
3. DEFINITIONS .....	3
4. REIMBURSEMENT OF TRAVEL EXPENSES.....	4
Method of Travel and Route.....	4
Journeys Outwith West Lothian.....	4
Travel Between Home and Place of Work.....	4
Commencing or Finishing Work at Other than Normal Work Location .....	5
5. TRAVEL RATES.....	5
6. SUBSISTENCE EXPENSES.....	6
7. PROCESSING CLAIMS.....	6
APPENDIX 1 - Vehicle User Classification.....	8
APPENDIX 2 - Maximum Rates of Subsistence .....	11
APPENDIX 3 - Example Claims .....	12

## **POLICY ON BUSINESS TRAVEL AND SUBSISTENCE**

### **1. PURPOSE**

This Policy sets out the options for employees undertaking business travel on behalf of the council and the arrangements for reimbursement of travel and subsistence expenditure necessarily incurred in the performance of their official duties.

### **2. PRINCIPLES**

- 2.1 Employees who require to undertake business travel for the effective performance of their official duties (other than the use of public transport), will be designated according to the vehicle user classifications set out in Appendix 1 of this Policy.
- 2.2 Claims for travel and subsistence expenses made in accordance with the provisions of this policy may only be authorised by an officer delegated to do so under the arrangements set out in the council's Scheme of Delegation and Financial Regulations.
- 2.3 Reimbursement will only be made for receipted expenditure, which has been necessarily incurred by the employee whilst undertaking official duties. To satisfy HM Revenue and Customs (HMRC) requirements, expenditure reimbursed must be "wholly, exclusively and necessarily" incurred on official council business.
- 2.4 Travel by the most economic means should be a key consideration in determining the mode of transport to be taken in any individual case. Exceptionally however, an alternative option may be chosen, provided that it can be shown to best meet the council's business needs. Any such exception must be authorised in advance by the appropriate Service Manager.

### **3. DEFINITIONS**

#### **Designated Work Location**

- 3.1 The designated work location will be a recognised council establishment, which is regarded as the employee's work base. Claims for travelling and subsistence will be calculated with reference to that designated work location.
- 3.2 The appropriate Head of Service will determine the designated work location for those employees with no recognised work base or those who work at a number of locations within a given area. In doing so, consideration will be given to the geographical area where employees are most regularly deployed.

#### **4. REIMBURSEMENT OF TRAVEL EXPENSES**

The council will reimburse travelling expenses necessarily incurred by employees in the performance of their duties.

##### **Method of Travel and Route**

- 4.1 In undertaking travel on council business, the mode of travel used should be that which best serves the requirements of the service. In the interests of economy, the use of public transport or shared car arrangements should be considered whenever possible.
- 4.2 Employees authorised to undertake travel on council business will be expected to use the transport option appropriate to the vehicle user classification assigned to their post as set out in Appendix 1 of this Policy unless the use of public transport is agreed as an alternative option in specific circumstances.
- 4.3 Claims for reimbursement of mileage incurred by employees using their own vehicle, by agreement, should be made in accordance with the [Schedule of Mileages](#) for recognised routes between council establishments (as issued by the Head of Finance and Property Services) and rounded to the nearest mile.
- 4.4 Claims for reimbursement of travel expenses must comply with the procedures determined by the Head of Corporate Services.

##### **Journeys Outwith West Lothian**

- 4.5 For journeys outwith the boundary of West Lothian, public transport should normally be used. However, a Head of Service or their nominee may authorise an alternative travel option in keeping with the post-holder's vehicle user classification, where that would be a more appropriate mode of travel taking into account factors such as:
  - accessibility of the destination by public transport
  - the comparative cost of sharing a vehicle where a number of employees are undertaking the journey
  - the requirement to transport equipment or clients, making public transport an impractical option

Authorisation must be sought prior to the journey being made.

- 4.6 Where it is agreed that the journey is taken by an employee using their own vehicle, reimbursement of mileage will be at the authorised car user rate.

##### **Travel Between Home and Place of Work**

- 4.7 Travel expenses incurred between an employee's home and designated work location are not normally payable. However, certain groups of employees who are contractually obliged to report to their designated work location or an alternative work location out-with normal working hours are entitled to claim reimbursement for home to work travel expenses. Those employees are as follows:

- those on standby who are called out to work
- those not on standby who are called out in an emergency
- those attending evening meetings (e.g. teachers) where they travel directly from home

It should be noted that expenses reimbursed in these circumstances, are subject to tax and national insurance deductions in accordance with HRMC requirements.

- 4.8 Employees not covered by 4.7 above who travel from home to a location other than their designated work location to undertake duties outwith normal working hours, and in so doing necessarily incur additional travel expenses, will be reimbursed the excess element of expenditure only. Again expenses incurred in these circumstances, are subject to tax and national insurance deductions in accordance with HRMC requirements.
- 4.9 Claims for travel between home and place of work must be made in compliance with the procedures determined by the Head of Corporate Services.

#### **Commencing or Finishing Work at Other than Normal Work Location**

- 4.10 Where employees are authorised to start or finish work at a place other than their normal work location, they may claim travel expenses in excess of that which they would normally incur in undertaking their normal home to work journey.
- 4.11 For example, home to normal work location and return is 10 miles; home to alternative work location and return is 20 miles. The excess of 10 miles can be claimed.

### **5. TRAVEL RATES**

#### **Rail, Air, Bus or Ferry**

- 5.1 Travel by rail, air, bus or ferry may be arranged through the council's recognised travel agent or independently booked. Whichever option is taken, it should be at the cheapest available rate at the time of travel. Any claims for travel arranged independently must be submitted together with relevant receipt(s).

#### **Taxi or Hired Car**

- 5.2 Authorised travel by taxi or hired car will be reimbursed on the basis of receipted expenditure reasonably incurred.

#### **Bridge Tolls, Ferry Charges and Parking Fees**

- 5.3 An employee who is authorised to travel in either a council vehicle or in their own car, by agreement with their line manager, may claim for receipted bridge tolls (where available), ferry charges and for parking fees actually incurred in the course of their travel. Reimbursement will **not** extend to fines or excess penalties.

## **6. SUBSISTENCE EXPENSES**

### **Eligibility for Reimbursement**

6.1 Employees are expected to make their own provision for meals during the course of their normal working hours. However, the council will reimburse receipted subsistence expenses necessarily incurred in the following specific circumstances:

- when undertaking official council business outwith West Lothian and no catering is available
- where an employee, who is above the salary threshold for payment of overtime, is required to work outwith their normal working hours and the work extends beyond 8.30 pm (note: this provision does not apply to employees for whom standby/call-out is an integral feature of their job nor to employees who have returned home prior to attending evening meetings). Unless incurred in the course of business travel, subsistence expenses reimbursed will be subject to tax and national insurance deductions.
- when required to make overnight stays in the performance of official duties. In these circumstances, accommodation can be arranged via the council's travel agent, which ensures that the council is invoiced directly for costs in respect of board and lodgings (i.e. bed, breakfast and in certain cases an evening meal), thereby avoiding the necessity for the employee to incur expenditure. Where accommodation has been arranged and paid for by the council, an employee may claim only for elements of subsistence not covered. For example, where a hotel booking includes bed and breakfast only, other elements of subsistence such as lunch etc. may be claimed but only if they are not provided at the event attended.

### **Rates of Reimbursement**

6.2 Reimbursement of subsistence will be based on receipted expenditure incurred up to the maximum allowance rate as outlined in the council's subsistence rates table.

6.3 This table, which is attached as Appendix 2, makes provision for all costs normally incurred during a 24-hour period including breakfast, lunch, tea and evening meal. No other items of expenditure will be reimbursed.

6.4 Revisions to the table will be issued from time to time by the Head of Corporate Services.

## **7. PROCESSING CLAIMS**

7.1 Claims must be made in compliance with the procedures issued by the Head of Corporate Services.

7.2 Employees must only claim for their own individual expenditure. Group claims will not be accepted.

- 7.3 All claims for travel and subsistence must be reimbursed through Payroll only, not through petty cash.
- 7.4 All claims must be supported by relevant receipts, including a valid VAT receipt for the purchase of fuel.
- 7.5 Claims must relate to one calendar month and be submitted within the processing timescales as determined by the Head of Corporate Services. Claims received out with designated processing timescales will be dealt with in the next available processing period.
- 7.6 Deliberate falsification of expenses claims, whether manual or computerised, will be regarded as gross misconduct and dealt with in accordance with the council's [Disciplinary Procedure \(Non-Teaching Staff\)](#) or [Disciplinary Procedure \(Teachers\)](#)



## **VEHICLE USER CLASSIFICATION**

Services will ensure that all journeys undertaken by employees in posts designated within the following vehicle user classifications are necessary for the efficient and effective delivery of council services. To satisfy HM Revenue and Customs (HMRC) requirements, expenditure reimbursed must be “wholly, exclusively and necessarily” incurred on official business.

Managers are required to verify that authorised car users, for whom they are responsible, have the relevant driving licence and a comprehensive motor insurance policy and certificate. Where an employee has agreed to use their own car for undertaking business mileage, payment of all allowances will only be made where Services have completed the relevant documentation.

### **DETERMINING VEHICLE USER CLASSIFICATION**

Heads of Service will assign a vehicle user classification to posts in their service based on the operational requirement for the post holder to have access to a vehicle. Classification will be determined on a case by case basis. No business mileage may be undertaken until an employee has been notified of their classification.

Factors to determine the appropriate classification include, the nature of the work carried out by the post – holder, the urgency of use, timing and predictability of travel, the need to transport clients and equipment (where relevant) and the total annual mileage incurred.

Heads of Service will review vehicle user classifications annually and in the event of any material change to the duties of a post that could have implications for the nature of vehicle usage. Vehicle user classification will also be monitored corporately to ensure efficient and consistent application across council services.

### **CLASSIFICATION OF VEHICLE USERS**

#### **Dedicated Vehicle Use**

Posts will be designated as suitable for Dedicated User classification where due to the nature of the duties involved, the service delivery requirements and/or specific driving requirements, the post holder requires access to a dedicated vehicle on a daily basis. Typically, post-holders in this category undertake high levels of annual mileage (more than 5,000 business miles per annum) and due to the nature of the service provided and operational reasons, another vehicle user classification would not be appropriate.

Exceptionally however, there may be particular circumstances, where due to workplace adjustments required by a post-holder or service delivery requirements, it is deemed necessary for a post-holder who incurs lower business mileage levels, to have access to a dedicated vehicle.

## **Pool Vehicle Use**

Where Dedicated Vehicle Use is not appropriate, employees will be categorised for Pool Vehicle Use.

Use of a pool vehicle will be particularly suitable in the case of post-holders whose normal working routine means that they have a reasonable expectation of the need for regular business travel and as such are able to plan journeys in advance. Users will be expected to book the use of a pool vehicle at least 2 days in advance of their travel requirements.

Within this classification, it is also acknowledged that due to the nature of the service being provided in certain areas, the requirement for access will be more reactive and therefore in order to reflect the urgency of use, the availability of pool vehicles will be prioritised accordingly.

The procedures for booking pool vehicles and the conditions of usage and vehicle care are the subject of separate guidance available on the councils Intranet.

## **Own Vehicle Use**

In addition to Dedicated Vehicle Use and Pool Vehicle Use it is recognised that there may be circumstances where the use of an employee's own vehicle would be the most appropriate mode of business travel.

In circumstances where the line manager and the employee agree that, for the particular type of journey(s) in question, it would be appropriate and more efficient in the circumstances for travel to be undertaken in the employee's own vehicle, the employee must seek authorisation to use their own vehicle by completing a [Driver Declaration and Authorisation Form](#). An employee's use of their own vehicle will be with their agreement, and will be subject to the necessary insurance and vehicle MOT certification having been verified. For the avoidance of doubt, an employee's use of their own vehicle will not in any way commit that employee to provide a vehicle for on-going use as part of their employment contract.

The application must be authorised by the Service Manager prior to an employee using their own vehicle on council business. In authorising the application, Service Manager's must confirm that the employee's necessary documentation (Driving Licence, Insurance, and Vehicle Maintenance) is current and valid. Thereafter, those documents must be reviewed on an annual basis by the line manager as indicated below.

Mileage incurred will be reimbursed at the prevailing HM Revenue & Customs Approved Mileage Allowance Payment (AMAP) rates for car or motorcycle rate as appropriate.

## **DRIVING LICENCES, INSURANCE AND VEHICLE MAINTENANCE**

In line with the Driving at Work Policy, all employees who drive as part of their job or on council business, whether council fleet, pool cars or own vehicles must submit their driving licence for review by their line manager before driving on council business and on an annual basis thereafter. All drivers must also complete an annual driver declaration advising of any change in their health which could affect their ability to drive and any driving convictions or endorsement. The [Driver Declaration and Authorisation Form](#) is provided for this purpose and must be completed annually. Line managers must record the initial checks on People Manager and thereafter employees will be sent an annual reminder to complete the [Driver Declaration and Authorisation Form](#).

All drivers must:

- hold a full current driving licence prior to undertaking journeys on official council business and have submitted it for annual review by their line manager.
- notify their line manager if they have any pending convictions, endorsements, suspensions or disqualifications.
- Inform their line manager of any road traffic incidents, endorsements, suspensions or disqualifications that occur, which would affect their entitlement to drive.
- notify their line manager, as soon as possible, if there is any change in their health which could affect their entitlement to drive.
- comply with the Driving at Work Procedure and Green Transport Procedure (where applicable).

All employees agreeing to use their own vehicle for business mileage must also:

- produce their driving licence, Comprehensive Motor Insurance Policy and Certificate (clearly stating that they are insured to use their vehicle for work purposes) for verification by their Manager.
- ensure that their vehicle is maintained to a roadworthy standard and that it has a valid current MOT certificate where required.

Payment of Car and Motor Cycle allowances will cease immediately if an employee is suspended from driving and for the duration of the driving ban.

**MAXIMUM RATES OF SUBSISTENCE**

Breakfast:	£ 4.48
Lunch:	£ 6.17
Tea:	£ 2.43
Evening Meal:	£ 7.64

The above rates will be kept under review by the Head of Corporate Services.



**POLICY ON REIMBURSEMENT  
OF TRAVEL AND SUBSISTENCE  
EXPENSES**

**Journeys Starting or Finishing at Home - Examples of How to Claim**

**Assume employee lives in Edinburgh and works in Civic Centre  
The normal home to office single journey is 14 miles**

**Journey 1**

Home to County Buildings, Linlithgow for a meeting – then on to Civic Centre

**CLAIM:**

<b>Journey</b>	<b>Mileage</b>
Home (Edinburgh) to Linlithgow	17
Linlithgow to Civic Centre	11
Total	28
Less normal home to work	14
<b>Total Claim</b>	<b>14</b>

**Journey 2**

Civic Centre to Bathgate Partnership Centre, for a meeting – then home

**CLAIM:**

<b>Journey</b>	<b>Mileage</b>
Livingston to Bathgate	7
Bathgate to Home (Edinburgh)	19
Total	26
Less normal home to work	14
<b>Total Claim</b>	<b>12</b>

**Journey 3**

Home to County Buildings, Linlithgow to work for the day – then home

**CLAIM:**

<b>Journey</b>	<b>Mileage</b>
Home (Edinburgh) to Linlithgow	17
Linlithgow to Home (Edinburgh)	17
Total	34
Less normal home to work return journey	28
<b>Total Claim</b>	<b>6</b>