



Transforming Lives



EAST RIDING
OF YORKSHIRE COUNCIL

Staff Travel, Accommodation, Subsistence and Expenses Policy

THE HUB SCHOOL

Policy Owner: ERYC

Adopted by Governors:

RCM

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Staff Travel, Accommodation, Subsistence and Expenses Policy and Guidelines

Lead Directorate and Service:	Corporate Resources - Human Resources
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Contact Officer/Number	Employment Services Advice Centre / 391221
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Policy

1. Background and Scope

- 1.1 This Policy and Guidelines apply to all employees of the Council, except school based employees.
- 1.2 The council recognises that employees will incur travel and subsistence expenses whilst carrying out council duties - meetings or training courses. This document details the travel and subsistence expenses that are applicable to employees necessarily incurring business travel and expenses on the Council's behalf.
- 1.3 The objectives of this policy are to:
- Ensure all employees have a clear and consistent understanding of the Council's policy for business travel and expenses.
 - Ensure employees use the most cost effective method of travel for a reasonable level of service and comfort.
 - Maximise the Council's ability to negotiate discounted rates with preferred suppliers and reduce travel expenses.

2. Policy Statement

- 2.1 The employee is responsible for complying with the Staff Travel, Accommodation, Subsistence and Expenses Policy and Guidelines, and any linked guidance notes in force.
- 2.2 Employees have a responsibility to transport themselves to and from their normal place of work at the required time. They will not be reimbursed mileage for their home to work travel (unless the E9 -Out of Hours Working and Overtime Policy or Excess Travel Policy applies.)
- 2.3 The Council will reimburse employees for all reasonable and necessary expenses while travelling on authorised Council business, in line with this policy and linked guidance notes and after authorisation. The budget holder is responsible for authorising requests for travel in line with this policy and relevant guidance notes.
- 2.4 The Council assumes no obligation to reimburse employees for expenses that do not comply with this policy and linked guidance notes or which have not been appropriately authorised.

Employees are **not** entitled to claim back travel or subsistence claims through petty cash under any circumstances.

2.5 The employee will use the **most cost effective, efficient** and appropriate means of transport when travelling on official business and will be reimbursed at the appropriate agreed rate

2.6 Employees who do not comply with this policy and related booking guidance notes may be subject to:

- delay or withholding of reimbursement
- disciplinary action in line with the council's disciplinary policy and procedure

Guidelines

1. Use of alternative methods of communication

- 1.1 Employees should always consider whether other communication technologies can be used as an alternative to face to face meetings involving travel, which may include video/teleconferencing, skype or same time messaging (ERYC employees only).
- 1.2 Employees should contact ICT for assistance.

2. Travelling Expenses

2.1 Method of Travel

- 2.1.1 The cost of sundry expenses, such as parking and taxis, and time away from the office should be considered when deciding which mode of transport is the most cost effective. This includes reviewing alternatives such as the possibility of arranging a meeting to avoid peak travel wherever possible, whilst in some instances an overnight stay and offpeak travel may be cheaper than peak travel. Early booking of tickets usually significantly reduces travel costs and arrangements should be made as early as possible.
- 2.1.2 Any journeys over 100 miles that are being made by car should be made in a hire or lease car, wherever possible, and not in the employee's own private car. If a journey over 100 miles is done in the employee's own car then they should complete the 100 mile+ claim form and change the scheme accordingly as this mileage will be paid at the same rate as a lease car per mile unless the travel was last minute or approved by the employee's manager. The employee can then include this journey on the normal travel claim and be paid accordingly. This does not apply to Council lease car holders. Where two employees are travelling together and a lease car is available the lease car should be used.

2.2 Travel by Hire Car

- 2.2.1 Employees using a hire car are required to refuel the car in line with the requirements of the hire car agreement. Employees are then able to reclaim the fuel payment through iTrent Employee Self Service/Time and Expenses Claims. All receipts for fuel payments should be retained.
- 2.2.2 Employees must ensure they are familiar with and comply with any terms and conditions of hire, including refuelling the hire car as appropriate following use. Failure to do so may result in additional unnecessary cost to the Council.

2.3 Travel by Private Car/Salary Sacrifice Car

- 2.3.1. Employees will be reimbursed for the cost of fuel for official mileage at the appropriate standard or lease car rates as set by the Council. (*See ERYC Travel and Mileage Rates D1*).
- 2.3.2 Employees travelling in a salary sacrifice car should refer to Policy D1 and should ensure that they are reimbursed at the correct rate, as this has tax implications. The employee should

choose - 'salary sacrifice-standard-company vehicle' as the scheme type from the drop down box on the mileage claim form on i-Trent.

2.3.3 Where employees travel by car, they can claim the appropriate mileage rate (or the second-class rail fare in lieu if this was the cheapest option at the time of travel). Any journeys over 100 miles that are being made by car should be made in a hire or lease car, wherever possible, and not in the employees own car (refer to paragraph 2.1.2 of this guidance).

2.4 Travel by Motor Cycle/Moped

2.4.1 Employees will be reimbursed for the cost of fuel for official mileage at the rate referred to in policy D1.

2.5 Travel by Cycle

2.5.1 Employees will be reimbursed for official mileage at the rate referred to in policy D1 for authorised business journeys.

2.6 Travel by Public Transport

2.6.1 All rail tickets must be booked through the Travel and Accommodation Booking Team using the form on the intranet under 'My Apps' or calling (01482) 39 2422 or 6427. Employees will be supplied with second-class rail tickets and/or London underground tickets, where appropriate, and be reimbursed the cost of bus and taxi fares. On occasion first class rail tickets may be supplied if they are cheaper than the standard fare or on prior agreement from the relevant manager. Any authorisation to travel first class must be retained by the employee for future inspection. Examples of circumstances where first class may be specifically requested include: -

- a need to work and/or hold meetings on the train; ▪
- no second class seats available.

2.7 Travel by Taxi

2.7.1 Employees will be reimbursed the actual cost providing prior approval has been given by the employing Director. Reimbursement of taxi fares in full will only be made for taxi journeys commencing and terminating outside of the East Riding boundary where no other suitable alternative means of transport is available. Taxi fares will not be paid as an alternative to the use of a personal vehicle whilst undertaking business travel within the East Riding boundary.

2.8 Overseas Travel

2.8.1 Where employees are required to travel overseas they must obtain approval from their employing Director in advance by completing the form which is available on the intranet.

2.9 Out of Council Boundary

2.9.1 Arrangements for travel outside the Council boundary must show that the most cost effective method of transport possible has been used. Where car travel is considered the most cost

effective method of transport, this will include use of a hire or lease car for a journey of over 100 miles and not the employees own car. If the employee wishes to use their own car they may do so but may only claim the lower amount equivalent to a lease car. Please refer to paragraph 2.1.2.

2.10 Passengers

2.10.1 Where possible, employees should travel together when making the same business journey. . Where one of the travelling employees has a lease car this must be used. Employees will be reimbursed 5 pence per mile for carrying passengers (work colleagues, not clients or children).

2.11 Insurance

2.11.1 Employees using private cars and receiving business mileage must have appropriate business insurance included on their car insurance policy document containing a clause indemnifying the employer against all third party claims (including those concerning passengers) arising out of the use of their vehicle for carrying out the business of their employer.. It is the employee's responsibility to check their policy includes appropriate business insurance.

2.11.2 Further details relating to the insurances that are in place in respect of travel on council business are available from the Insurance Team on (01482) 39 4196.

2.12 Mileage and Recording

2.12.1 All employees must maintain an official record of their journey giving full details of each journey, the reason for the journey and the names of any official passengers. For audit purposes the names of any passengers can be included in the 'purpose of journey' field when claiming time and expenses via iTrent). Mileage claims should be restricted to the shortest and most direct routes possible for journeys undertaken.

2.12.2 Where an employee makes an official journey involving a diversion from their normal home to work journey, the mileage reimbursed will be the **difference** between the mileage incurred and the employee's normal home to work mileage.

2.12.3 All mileage claimed in the course of an employee's work will be subject to a deduction of the normal home to work and work to home mileage, as appropriate.

2.12.4 A deduction will be made if an employee incurs work mileage on a particular day, but does not visit his work base. The deduction is the actual mileage the employee would have incurred if they had travelled directly from home to base and return.

2.12.5 Employees who use their own transport (including lease car) to travel outside the Council's boundaries and who are away from home overnight are required to deduct one amount of home to work/work to home private mileage from their claim for each day or part day thereof of their official journey.

2.12.6 In respect of employees who do not have a normal work base, the following will be applied:-

- (a) The travel allowances payable to those employees who do not have a normal work base will be that reasonably incurred on Council business less, on a day to day basis, that incurred from home to site of first visit and from site of last visit home which will be classed as normal home to work/return mileage,
- (b) Managers ensure that there is, as far as is reasonable, a fair spread of first and last site visits in relation to their distance from the employee's home, so that there is not an imbalance resulting in first and last mileages always being long distances from the employee's home and hence the subject of deductions from mileage claims.
- (c) Managers ensure that over a period of time (at least 6 months) and, having regard to the location and needs of clients and the Council, a reasonable and fair spread of start /finish journeys.

2.12.7 In order for the Council to recover the VAT element of the employees travel claims from HMRC, employees must request a VAT receipt when purchasing fuel. Receipts must be retained by the employee/department for future inspection for at least 6 years plus current year. Anyone leaving the Authority should hand their receipts over to their Manager.

3 Hotel Accommodation and Subsistence Expenses

3.1 Work Away from Normal Base

3.1.1 Details of meal allowances employees are able to claim while on official duties are available at Appendix A of this policy.

3.1.2 All rail tickets and accommodation must be booked through the Travel and Accommodation Booking Team using the form on the intranet under 'My Apps' or by calling (01482) 39 2422 or 6427 at the earliest opportunity to secure the best fares. Designated trains will be more cost effective than 'open' tickets for either or both journeys (outward and/or inbound). Details of maximum hotel allowances and out of pocket expenses is available on the Rates and Allowances Document under the Payments section of the intranet.

3.1.3 If the period of absence is outside the United Kingdom actual costs are normally reimbursed, subject to prior approval by the employing Director by completing the form which is available on the intranet.

3.2 Work at Normal Place of Employment

3.2.1 Employees working overtime at their normal place of employment may claim -

- (a) if below the overtime limit (ie.Scip 31), and time off in lieu is given, tea allowance if work continues after 6.30 p.m. or dinner allowance if work continues after 8.30 p.m.
- (b) if above overtime limit (ie.Scip 31), tea allowance if work continues after 6.30 p.m. or dinner allowance if work continues after 8.30 p.m.

3.2.2 Allowance for meals taken on a Saturday or Sunday by employees working at their normal place of employment will only be paid with the approval of the employing Director.

3.3 Subsistence Allowances

3.3.1 Subsistence allowances and out of pocket expenses are up rated in line with CPI. Reference should be made to Appendix A attached, which details the allowances that can be claimed and the Rates and Allowances Document under the Payments section of the intranet for the current rates.

3.3.2 Expenditure on the meal for which an allowance is claimed must have been incurred and must be greater than the expenditure normally incurred. A receipt must be requested and retained by the employee. The allowance will not be paid where a suitable meal is provided.

3.3.3 Employees travelling by rail who necessarily take a meal in a restaurant car shall be reimbursed the actual cost of the standard meal.

3.4 Overnight Allowances

Employees required to be away for periods of 24 hours on Council business be entitled to claim actual expenses incurred up to the maximum amounts.

3.5 Claims Procedure

3.5.1 Claims for travelling expenses are to be submitted using the Employee Self Service (ESS) section/Time and Expenses Claims on the i-Trent system. Where an employee does not have access to the i-Trent system a paper form may be submitted. The paper form is available upon request from Support Services.

3.5.2 Employees are required to submit their expense claims on a regular basis. Expense claims can only be backdated for a period of two months. Any expenses not claimed within two months will not be processed unless authorised by the employing Director detailing the reason for the delay.

3.5.3 Claims which are incomplete or incorrect cannot be accepted. Paper claims will be returned for amendments and iTrent forms will be rejected, which may result in delayed payment.

3.5.4 In order for the Council to recover the VAT element of the employees' subsistence from HMRC, employees must request a VAT receipt when purchasing food/meals. Receipts must be retained by the employee/department for future inspection for a minimum of 6 years plus the current year. Anyone leaving the Authority should hand their receipts for travel within the last 6 years to their Manager to be retained confidentially.

3.5.5 This policy links to guidance notes detailing the process to be used for booking rail travel and accommodation. Please refer to the relevant guidance notes before requesting any bookings.

3.5.6 Any queries relating to the organisation and booking of rail travel and hotel accommodation should be directed to Travel and Accommodation Booking Team on (01482) 392422.

Appendix A

Subsistence Allowances

Employees away from their normal place of work, on official duties at the times stipulated below and therefore unable to take their meals at home, administrative centre, or establishment where they normally take their meals, may claim:-

- (a) breakfast allowance if the employees have an absence of more than 4 hours and leave home before 7.00 a.m.
- (b) lunch allowance if the employees are unable, through practical necessity, to take lunch at their home, official centres, or at the establishments where they normally have their lunch, either during their usual lunch period, or at any other reasonable alternative time - the period of absence must be more than 4 hours and include the period between 12 noon and 2.00 p.m.
- (c) tea allowance if employees are away from their official centre for more than 4 hours including the period between 3.00 p.m. and 6.00 p.m.
- (d) evening meal allowance if employees are away from their official centre for a period of more than 4 hours ending after 7.00 p.m.

If the period of absence is overnight, out of pocket expenses can be claimed:

Actual expenditure must be supported by receipts

Reference should be made to the Rates and Allowances Document under the Payments section of the intranet for the current rates.