



Travel and Subsistence Policy

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Who should use this	All Staff
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Review History

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1	REVIEWED JULY 2014	
2	ADDITION OF SECTIONS 9, 10, AND 11.	JULY 2017
3	UPDATED TO REFLECT THE 3 MONTH CLAIM RULE	NOVEMBER 2017
4	UPDATED TO REFLECT SEPARATE FORMS AND NEW GUIDANCE DOCUMENTS AND CHANGE TO CLAIMS FOR JOURNEYS OUTWITH AYRSHIRE BOUNDARIES	APRIL 2019
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Section 1 – Travel

1. General

The purpose of the travel scheme is to reimburse employees for receipted expenditure reasonably incurred whilst undertaking official duties as part of their employment with Ayrshire Valuation Joint Board. Employees are expected to adopt a reasonable and responsible approach when submitting claims for travel expenses.

In the interests of economy and sustainability, public transport or shared car arrangements should be used whenever possible.

In particular it is expected that for journeys outwith the Ayrshire boundaries (North, South and East), public transport will be used. However the Assessor or delegated officer may authorise journeys by car outwith the Ayrshire boundaries but within the UK where this represents best value for the Board, taking into consideration journey distance and time, and the cost of mileage, parking and toll fees compared to public transport costs.

Any expenses which exceed the criteria as set out within the policy must be authorised in advance and approved by the Assessor or nominated officer.

Overseas visits must be authorised by the Assessor. For the purposes of this Scheme, Northern Ireland and the Republic of Ireland are not deemed to be “overseas”.

All Board employees who are required to drive for business purposes will be required to submit their driving licence and insurance documents on request on an annual basis. Insurance documentation must include cover for business travel.

2. Processing Business Travel Claims

2.1 Authorisation

Payments will relate to expenses actually and necessarily incurred by the employee whilst undertaking official duties. Accordingly before authorising payments, managers must be satisfied that the journey was necessary and that the mode of travel was appropriate. In particular managers must consider the most cost effective method of conducting official duties and should consider alternative options where possible e.g. telephone, video conferencing, etc.

Line managers should consider each case carefully, especially taking into account whether car sharing or public transport can be used. Car Sharing or the use of public transport should only be discounted where this can be justified in terms of the “most efficient and economic” test. If management determine that public transport is to be used and an employee opts to use his/her own car, then no reimbursement can be claimed.

The Assessor or appropriate nominated Senior Officer must certify that the journeys were authorised, the expenditure was actually and necessarily incurred in accordance with the provisions of this Scheme and that the claim is approved for payment.

2.2 Claiming

- a) All claims for business travel must be made on the appropriate form and authorised as detailed above;
- b) Where public transport has been used all receipts covering the journey being claimed must be attached to the claim form;
- c) All mileage claims must be submitted with a VAT receipt which must be dated prior to the date of the first journey for which mileage is being claimed;
- d) Failure to fully complete the claim form and attach the required receipt(s) will result in the claim being rejected;
- e) All claims must be submitted timeously, on at least a monthly basis and no later than 3 months after the journey has been completed. Claims submitted out-with these timescales will not be processed or paid. Claims applicable to a financial year must be submitted within 1 month after 31 March in that year;
- f) Before each claim is submitted the overall total should be rounded to the nearest whole mile figure. In terms of rounding, 0.5 and above should be rounded to the next highest whole mile and 0.4 and below to the nearest lowest whole mile. This rounding should be undertaken per claim form and not per journey. Line managers are responsible for satisfying these requirements have been met before approving the claim for payment;
- g) Where a claim is in excess of the standard mileage (See Appendix A), the employee should provide an explanation as to the reasons for this to their line manager who, by authorising the claim will be approving the excess mileage.

3. Work Locations

3.1 Normal Working Location

The normal working location will be the Boards offices.

3.2 Home

For the purpose of this Scheme, "Home" means the employee's recognised usual place of residence or place of residence for the time being. This is the address held on an employee's personnel record and each employee is responsible for ensuring that their personal details are correct.

4. Travel Expenses

4.1 Mileage

Employees claiming mileage should refer to the standard mileage charts at Appendix A. Mileages for journeys not included in the standard mileage charts should be calculated using the AA route planner system [here](#).

Where employees are undertaking several local journeys, and where it would not be appropriate to use the AA route planner system, e.g. visiting a series of client's houses, employees should record accurate mileage using the vehicle's milometer.

4.2 Expenses

Current rates are as follows:

Method Used	Mileage	Rate
Car	Up to and including 10,000 miles	£0.45
Car	Over 10,000 miles	£0.25
Passenger	Per passenger per mile	£0.05
Motorcycle	Per mile	£0.24
Cycle	Per mile	£0.20
Public Transport	Per mile	£0.223

The payment of £0.45 per mile applies to authorised car journeys entirely within Ayrshire Council boundaries (East, North and South). Expenses for authorised car journeys that involve travel outwith the Ayrshire Council boundaries will be paid at the Public Transport rate for the entire journey.

Where the Assessor or delegated officer has authorised a journey by public transport outwith the Ayrshire boundaries and the employee opts to use his/her own car, he/she will not be eligible to submit a mileage claim for the journey.

All mileage claims must be submitted with a VAT receipt which must be dated prior to the date of the first journey for which mileage is being claimed or the claim may not be paid. (Refer to section 4.10 below for information on electric or hybrid cars)

4.3 Public Transport

Where public transport has been used all receipts covering the journey being claimed must be attached to the claim form.

Travel by rail, air, bus or ferry shall be receipted at the cheapest available rate at the time of travel.

Credits such as air miles, accumulated during business travel, should not be used for personal benefit. These should be forwarded to the employee's Manager to be used for the benefit of the Board.

4.4 Motor Cycle/Cycle Allowance

Employees authorised to use their own motorcycle or cycle for official business shall be entitled to allowances as detailed above.

4.5 Passenger

The passenger rate aims to encourage employees to share car journeys. Managers should consider each case carefully especially taking account whether car sharing or public transport can be used.

4.6 Taxi or hired Car Travel

For authorised travel by taxi or hired car, the actual receipted expenditure incurred shall be reimbursed.

4.7 Bridge Tolls, Ferry Charges, Parking Fees

An employee who is authorised to travel by his/her own car may claim for bridge tolls and receipted ferry charges and for receipted parking fees actually incurred because the car is used on official business. Bridge tolls do not require to be receipted.

4.8 Penalties/Fines

Reimbursement will not extend to driving or parking fines incurred by an employee on Board business.

4.9 Travel Bookings

All travel bookings should be arranged taking cognisance of the most economic method of travel, best value and efficiency.

All business travel must be agreed with the Assessor or nominated senior officer prior to booking..

4.10 Electric and Hybrid Cars

For the purposes of mileage claims, electric and hybrid cars are treated in the same way as petrol and diesel cars and the same rates of reimbursement apply. However there is no requirement to submit a VAT receipt with a mileage claim.

5. Hours Worked Outwith Normal Working Day

5.1 Call Out

An employee who is called out or is required, whether or not on standby, by management to report outwith normal working hours in an emergency situation, may claim any expenditure incurred in travelling from home to the normal working location or alternative location as the case may be, and in returning home if the return journey is made out-with normal working hours. In these circumstances the payment of £0.45 per mile will apply to both journeys.

5.2 Overtime

For contractual/casual overtime at a normal working location travelling expenses will not be paid. If such overtime is worked at an alternative location that is further than the employee's home to normal working location, then only excess travel incurred may be claimed.

6. Permanent Change to Normal Work Location

6.1 Excess travelling expenses will be payable for a maximum period of 1 year from the date of transfer to the new work location if the transfer is compulsory and the

difference in the daily distance of the return journey exceeds 4 miles. Where this is the case the total excess miles should be claimed.

This includes any employee who has been redeployed as a result of management restructures/service reviews but excludes employees who are appointed to a promoted post as part of management restructures/service reviews. The amount payable will be the difference between a) the cost of travelling from home to the new work location and b) the cost of travelling from home to the previous work location.

6.2 Reimbursement will be either:

- a) Expenditure actually incurred, based on the public transport costs i.e. economy class train/bus fares by the most economic fare; or
- b) Where an employee uses his/her car, mileage will be paid at the public transport rate.

Excess travelling expenses in respect of a permanent change to normal work location are taxable.

Employees are required to notify the Assessor or nominated senior officer of any changes in circumstances relevant to the claim e.g. an increase in bus fare; or house move. In such circumstances the payment will be recalculated.

If an employee is promoted or voluntarily moves job during the 1 year period the payment of excess travelling expenses will cease.

Claims should be submitted for approval to the Assessor or nominated senior officer on the appropriate forms within 4 weeks of the employee starting at his/her new work location or any change in circumstances.

Expenses will be calculated on an annual basis and paid with the normal salary. A deduction of 12.5% in respect of holidays is made for employees who work 52 weeks of the year. Term time employees will have their expenses pro-rated over 39 weeks per year in accordance with the school year.

- ## 6.3
- Payment of excess travel will be suspended if employees are absent from work for longer than a 4 week period (except during the summer holiday period where applicable) and will resume on their return. The Assessor or nominated senior officer can take specific circumstances into account – for example where a season ticket has been purchased. The 1 year period will not be extended unless the absence is related to the employee's pregnancy in which case the 1 year period will be extended by the length of the period of pregnancy related absence.

7. Temporary Change to Normal Working Location

7.1 Transfers for a period of up to 4 weeks

Employees who are transferred to an alternative location for a period of up to 4 weeks, may claim travelling expenses in excess of that which would have normally been incurred in travelling from home to normal working location, or vice versa.

For example, if travel from home to normal work location was 20 miles and travel to alternative location was 30 miles; only 10 miles could be claimed.

Alternatively, if travel from home to normal working location and return is 10 miles and home to alternative location and return is 8 miles excess mileage may not be claimed as none was actually incurred.

This payment is not taxable.

7.2 Transfers for a period of 4 weeks or more

For transfers of 4 weeks or more the Excess Travel Scheme will apply on the same basis as a permanent change to a work location, as detailed in section 6.

If at the date of transfer, the transfer is expected to last for a period of less than 24 months the payment will be free of tax. However if at a later date circumstances change and the expectation is that the transfer is likely to extend beyond 24 months the payment will be subject to tax from the date the expectation changed.

If the transfer is likely to last for more than 24 months, the expenses will be taxable from the date of transfer. If the transfer in fact lasts for less than 24 months the expenses received will still be taxable.

8. Start or Finish of Work at Another Location

- 8.1 During working hours where an employee is authorised to start and/or finish at a work location, other than his/her normal one, he/she may only claim travelling expenses **in excess** of that which would have normally been incurred in travelling from home to the normal work location or vice versa.

Therefore an employee who starts work at a location, other than his/her normal one, will be able to claim the total mileage covered between leaving home and arriving at the workplace less normal home to work mileage.

The same applies to an employee who finishes at a work location, other than his/her normal one. The total mileage covered between leaving the workplace and arriving home will be calculated and the mileage claimable will be that figure less normal work to home mileage.

In both cases the payment is not taxable.

Section 2 – Subsistence

1. General

The purpose of the subsistence allowance scheme is to reimburse employees for additional expenditure reasonably incurred whilst undertaking official duties as part of their employment with the Board and will only apply when an employee is required to be away from his/her home overnight on Board business.

2. Allowances

- 2.1 Where accommodation has been fully arranged and paid on behalf of an employee the following maximum subsistence allowances may be paid, subject to the production of receipts:

Meal	Maximum Allowance
Breakfast	£6.00
Lunch	£8.00
Tea	£3.00
Evening Meal	£9.00

- 2.2 Where accommodation has not been fully arranged and paid on behalf of an employee, receipted expenditure for overnight accommodation and expenses for up to a 24 hour period will be paid up to the following limits:

Overnight	Maximum Allowance
Outwith London	£83.00 (receipt required)
London	£95.00 (receipt required)
Friends/Relatives	£25.00 (no receipts necessary)
Personal incidental expenses	£5.00 per night (no receipts necessary)
*includes all costs during the 24 hour period including breakfast, lunch, tea and evening meal	

- 2.3 Any expenditure over and above the subsistence rates detailed above must be authorised by the Assessor.

APPENDIX A STANDARD MILEAGE CHART

		AVJB, Wellington Square, AYR
1	A.V.J.B., Wellington Square, Ayr	
2	N.A.C., HQ, Irvine	13
3	E.A.C., HQ, Kilmarnock	15
4	Central VJB, Stirling	63
5	Dumfries Galloway Assessors, Dumfries	60
6	D.A.B. VJB (Clydebank)	53
7	D.A.B. VJB (Campbeltown)	172
8	Fife Assessors, Glenrothes	106
9	Glasgow Assessors	38
10	Grampian VJB, Aberdeen	182
11	Highland VJB, Inverness	206
12	Lanarkshire VJB, Hamilton	40
13	Lothian VJB, Edinburgh	78
14	Orkney & Shetland VJB, (Lerwick & Kirkwall)	182
15	Renfrew VJB, Paisley	35
16	Scottish Borders Assessors (Newton St. Boswells)	118
17	Tayside VJB (Dundee)	117
18	Tayside VJB (Perth)	95