

**AGENDA ITEM 11**  
**REPORT NO. VAL/9/17**

**The Highland & Western Isles Valuation Joint Board**  
**Travel & Subsistence Policy**

## **1. Introduction**

This revised policy supersedes and replaces all existing arrangements ensuring that the Board complies with HMRC guidance and provides one harmonised scheme for all employees covered by the SJC for Local Government Employees and JNC for Chief Officials of Local Authorities (Scotland).

## **2. Exclusions**

Separate arrangements will apply to travel outwith the U.K and any such travel and associated subsistence arrangements will require to be approved by the Assessor prior to the journeys being undertaken.

## **3. Travel and Subsistence**

All Board employees and elected members should organise business travel (rail, air, bus, ferry and car hire) and accommodation through Central Administration.

### **3.1 Business Mileage Rate**

(i) Where employees use their car for business purposes (including training) the following mileage rates (which are based on HM Revenues and Customs rates) will apply:

#### Essential Users

- Lump sum of £822 per year
- First 8,500 miles £0.351p per mile
- In excess of 8,500 miles £0.126p per mile
- Passenger miles £0.05p per mile

(ii) Cycle Rate £0.20p per mile

(iii) Motorcycle Rate £0.24p per mile

#### Excess Travel Rate

(i) Casual Users

- First 1,000 miles £0.5365p
- Next 7,500 miles £0.4365p
- Per mile after 8,500 miles £0.126p

### **3.2 Car Insurance**

Employees using their own vehicles for work and claiming expenses must ensure that their vehicle insurance provides cover for business use.

### **3.3 Short Term Car Hire (Updated April 2015)**

The Board uses short-term car hire to make vehicles available to authorised employees for specific journeys. All car hire bookings must be made through Central Administration when line managers have approved the journey.

Short term car hire for longer journeys can offer considerable savings over business mileage rates. The Board has set the following parameters which make short-term car hire or the use of public transport compulsory for all journeys for staff that meet this criteria. Exceptions to the policy require prior approval by the Assessor or nominated officer(s) and will involve the calculation of the best value option for the Board on a case by case basis which can extend to a blanket approval for all journeys.

- Where travel is required over 100 miles (previously 75 miles) short term car hire or public transport will be used where there is a financial benefit to the Board.
- Where an employee nevertheless chooses instead to use his/her own car for such journeys a “car hire equivalent rate” of £26.50 per day plus 13p per mile (effective from April 2011) can be claimed.

The above will not apply to disabled employees with modified vehicles or those employees with leased cars.

**The business mileage rates contained in section 3.1 above will apply to journeys less than 100 miles regardless of distance travelled.**

### **3.4 Day and Overnight Subsistence**

Subsistence allowances are payable to employees who are prevented by their official duties from taking a meal (excluding lunch) at their home, administrative centre or establishment where they normally take their meal and thereby incur additional expenditure.

The payment of subsistence is on the basis of expenses actually incurred subject to the limits as per Section 4.1.

Overnight rates will be based on those prescribed for elected members. An out-of-pocket allowance for each evening away from home will also be payable, as per Section 4.2. Unless exceptional circumstances apply accommodation will be booked in advance through Central Administration. Such bookings would be in approved establishments where priority rates and credit terms have been negotiated.

Payments will be made on the production of receipts or by direct invoicing to the department.

The benefits of the above approach include the ability of the Board to minimise expenditure and to reclaim VAT.

### 3.5 Staying with Friends/Relatives etc.

Where an overnight stay is properly authorised and staff choose to stay with friends, relatives etc. rather than stay in a hotel/guest house/B&B etc., they will be permitted to claim a payment of £15.00 to cover any incidental expenses as this avoids the Board having to pay for overnight accommodation.

### 3.6 Management Discretion

To ensure effective service delivery, the scheme must be implemented in a consistent manner by the Assessor.

In exceptional circumstances the overnight subsistence limits may be exceeded subject to approval by the Assessor where:

- It has been demonstrated that no suitable accommodation can be sourced within the limits, and
- It has been deemed essential that travel and overnight stay is required

## 4. Subsistence Allowances

### 4.1 Day Subsistence Limits

Actual costs, based on appropriate receipts, will be paid up to the following defined SJC levels:-

- **Breakfast** - £ 5.00. Only payable for a period of overnight absence if breakfast is not included with accommodation.
- **Dinner** - £ 10.00. Absence must be at least 4 hours and include the period 6.00 pm to 8.00 p.m.
- **Lunch** - £ 6.00. Lunches will only be allowed on a case by case basis. This should be agreed with line managers prior to work away from base.

### 4.2 Overnight Subsistence Limits

Actual costs, based on appropriate receipts, plus £4.00 per night "out of pocket" allowance, will be paid up to but not exceeding the following levels:-

- (i) Bed and Breakfast and Dinner: £94.82. Absence must cover a period of at least 24 hours. For additional periods reference should be made to the Day Limits above. For any period overnight where the absence does not cover a period of at least 24 hours the relevant allowances will be subtracted from this rate.
- (ii) Bed and Breakfast and Dinner in London: £118.63. Absence must cover a period of at least 24 hours. For additional periods in London reference should be made to the Day Limits above. For any period overnight where the absence does not cover a period of at least 24 hours the relevant allowances will be subtracted from this rate. The above claims should be an exception as every effort should be made to arrange advance booking and invoicing direct to the department.

### **4.3 Other General Conditions**

Subsistence must not be claimed where the allowance is deemed to cover a meal or accommodation which has been provided to the employee at no cost whether at a Board establishment or by way of hospitality or where pre-booked and invoiced accommodation includes the provision of meals.

## **5. How to Claim**

### **5.1 Completion**

Claimants must ensure that the appropriate claim form has been completed accurately for all relevant parts and is passed for checking in sufficient time to meet the payroll timetable, issued by the Highland Council Finance Service. The front of the expenses form should be completed first with the reverse used only if further space is needed. Any unused lines should be marked off by the claimant prior to the checking process, and all entries totalled.

VAT fuel receipts must be attached to claim forms and submitted at regular intervals.

The following sections must be completed accurately:

- Service
- Payroll no
- Name and address
- Base
- Vehicle registration number
- Details of all journeys, including points of call and passenger names
- milometer reading (lease cars only)
- classification of mileage (basic or training)

All receipts for meals, accommodation, fuel, parking, taxis etc. must be securely attached to the claim form prior to the checking procedure.

### **5.2 Certification by Claimant**

The expense form must be certified by the claimant to the effect that:

- All journeys have been necessarily undertaken while on Board business
- Amounts for travel and other expenses have been incurred and the amounts claimed are strictly in accordance with the rates laid down by the Board
- The claim is strictly within this Code of Conduct
- The claim has not been included under any other reimbursement scheme (e.g. excess travel, trade association etc.)

### **5.3 Timing of Claims**

Expense forms should be submitted on a regular basis, ideally monthly. There will be a general presumption against payment of any claims submitted which are in excess of three months old unless the authorising officer submits good reason to the Highland Council Payroll Department for the delay.

## **5.4 Payment of Claims**

Claims will be paid with salary and claimants are responsible for ensuring that correctly completed claims are lodged with Central Administration in sufficient time to allow checking and authorisation prior to the Highland Council Payroll processing deadlines. To assist this process, the Payroll Section of Highland Council will issue deadline details to the Assessor on a regular basis.

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