

TRAVEL AND SUBSISTENCE POLICY

GUIDANCE NOTES

These notes are issued in order to provide guidance to employees who undertake business journeys/travel in connection with their employment with the Council.

It is essential that both employees and line managers authorising the claims are fully conversant with the rules to ensure that they are accurate and compliant when submitted.

Council policy and Inland Revenue rules will be observed if claimants adhere to the following, if in doubt please contact the People Services Section for advice or assistance.

1. Form Completion/Submission

There is one specific form for the completion of travel expenses (available on the intranet or via People Services).

Normal claim form: For all travel/ expenses undertaken in the course of employment, including attendance at seminars/courses/conferences to keep up to date with current practice. These forms should be authorised by line managers. Any mileage incurred from home to office/base will be subject to PAYE (income tax) deductions.

It is essential that **all** sections of the form are completed including name, employee pay number, vehicle details and dates and times of journeys.

A new claim form will be implemented for 1st April 2011.

Claims must be submitted by the 6th of the month following the month end.

Where employees terminate their employment all outstanding claims must be submitted to their line manager on or before the last day of service.

Submissions beyond these time-scales may result in non-payment of expenses.

2. Mode of transport

Most of the travel incurred is within the Borough Council boundary, however where journeys are undertaken outside of the district for attendance at meetings/seminars/conferences prior consideration should be given to using the most economical means possible. For instance, use of public transport or car sharing. A discussion should be held with the budget holder/line manager, to consider the practicalities. In the case of longer journeys (over 100 miles return) employees may choose to use their own vehicle but will only be reimbursed the nearest equivalent rail fare. Even some local journeys to Sleaford, Lincoln or Grantham, can result in savings of up to £25 per journey and where practicable this should be considered. When users have shared cars and carried passengers this should be stated. Car hire should also be considered as a cost-effective alternative method of travel.

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For consideration or booking of any journeys undertaken by rail the People Services Section should be consulted. Tickets will be either booked in advance or purchased using a corporate credit card.

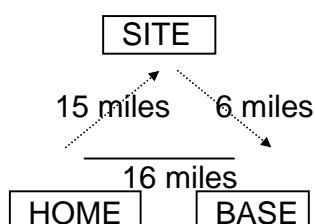
3. Claiming Mileage

Milometer readings must always be recorded on the form and claims rounded to the nearest mile. A fuel VAT receipt must substantiate all claims for business use and should be submitted with claims. The receipt should itemise the VAT registration number of the supplier and the amount of VAT charged. Failure to comply will result in non-reimbursement of those journeys not supported by a receipt.

Most journeys will commence and end at the employee's base, however, where travel to a location(s) starts at home or base, ends at home/base or base is not visited at all the mileage to be claimed is as follows;

“ACTUAL OR NOTIONAL WHICHEVER IS THE LESS”

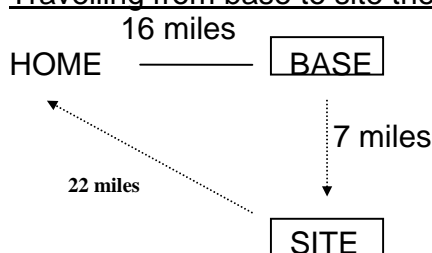
Travelling from home to site then to base



ACTUAL	$15 + 6 = 21$ miles
NOTIONAL	$6 + 6 = 12$ miles

CLAIM = 12 miles i.e. (6 miles return)

Travelling from base to site then home



ACTUAL	$7 + 22 = 29$ miles
NOTIONAL	$7 + 7 = 14$ miles

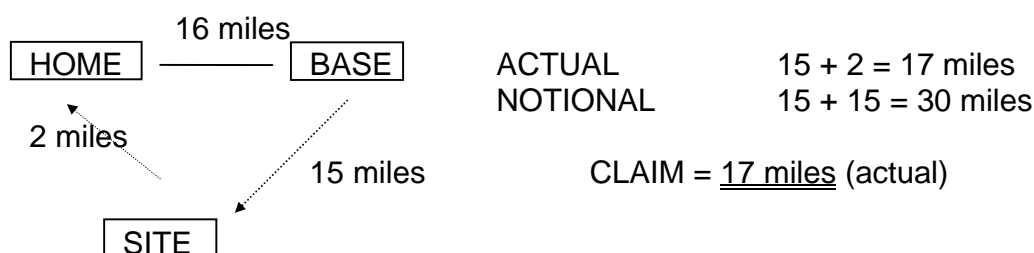
CLAIM = 14 miles i.e. (7 miles return)

Travelling from base to site then home

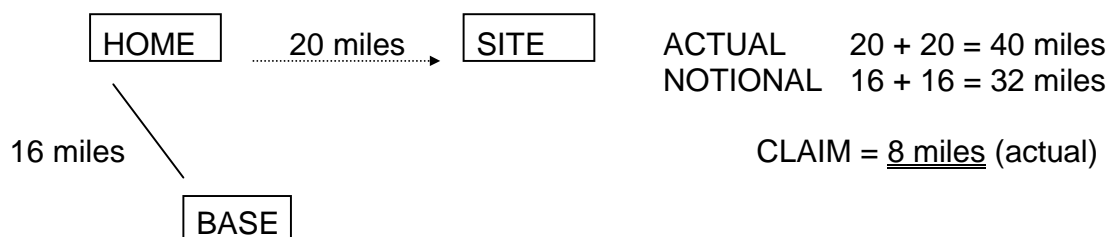
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Travelling from home to site with no visit to base



In the final example shown above, where staff submit a journey from home to site and return home they should reduce the total miles claimed for that journey by the normal home to base mileage that would have been incurred if they had attended at base that day. This may result in no mileage being reimbursed.

If you are in any doubt about the correct method of claiming please discuss the matter with your line manager/budget holder or alternatively contact People Services.

Claims submitted for reimbursement should be done so in compliance with the declaration(s) included on the form relating to roadworthiness of the vehicle, road fund licence, MOT and business car insurance. Claimants and line managers must be fully satisfied that claims are not in breach of the stated declaration.

4. Mileage expenses

Mileage rates payable will be subject to ongoing review on an annual basis and in line with the rates set by the HMRC.

The mileage rates payable with effect from **1 April 2011** are set out below:

Mileage Rates payable

<u>per mile first 10,000</u>	40p
per mile after 10,000	25p

Training Rates payable

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<u>per mile first 10,000</u>	40p
per mile after 10,000	25p

Bicycle rate payable

per mile	15p
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Details of car mileage expenses paid to staff are submitted annually to HM Revenue and Customs.

The Head of Business Transformation is authorised to review and reject claims after submission if these guidelines are not considered by claimants or line managers.

5. Subsistence Allowances and Accommodation

Meal allowances will only be paid for overnight stays for an evening meal and/or breakfast as necessary. No time limits will apply to when meals can be taken in these circumstances e.g. evening meal can be taken at any time whereas previously this was only after 8.30pm.

No other subsistence expenses will be paid such as meal allowances/ reimbursement for other purchases made including whilst on training courses.

Meal Allowances (when an overnight stay necessitates)

Breakfast up to £4.48

Evening Meal up to £7.64

Receipts must be provided.

6. Overnight stays

Hotel accommodation should always be booked in advance through the People Services Section.

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TRAVEL AND SUBSISTENCE POLICY

This policy has been agreed by Boston Borough Council and the Trade Union representatives.

Signed (on behalf of Boston Borough Council)

Name:

Date:

Signed (on behalf of GMB Trade Union)

Name:

Date:

Signed (on behalf of UNISON Trade Union)

Name:

Date:

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