



Travel and Subsistence Policy

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Claiming Procedure

All employees that have access to the Council network should complete travel and expenses claims on-line using the Employee First “Envoy” system. On-line claims should be submitted to your Line Manager monthly, and within three months of the claim. **Any claim submitted later than 12 months from the date of claim will not be paid.**

In exceptional circumstances, [paper claim forms](#) will be accepted. These are subject to the same deadlines as above.

Both paper and on-line claim forms require you to certify that “all the journeys on the claim were carried out necessarily and that entries are correct”. When submitting the claim, you are also confirming that:

- you currently hold a full valid driving licence
- that any subsistence and other expenses claimed have been incurred by you
- that your motor car insurance covers for Council business mileage, carrying official passengers and indemnifies the Council from any claims arising from such use

Travel from one workplace to another workplace constitutes business travel and so requires business cover insurance. Travel from home to a workplace does not amount to business travel. If you travel from home to a training venue that does not constitute business travel but if after the course you then travel on to another workplace, the second journey amounts to business travel. You should check your insurance policy to ensure you have appropriate insurance. Just because you do not claim reimbursement for mileage, does not remove the need for appropriate insurance cover.

Please note that the costs of home to work mileage are usually not reimbursed by BoP. In exceptional cases as part of a temporary assignment, and only with the agreement in advance of the Head of Human Resources and the Service Unit Head, home to work mileage costs may be paid at the lower HMRC mileage rate of 25p per mile.

Journeys to a destination over 50 miles away (100 miles round trip), where public transport or a hire car has not been used (see below) will be paid at:

- First 100 miles of the round trip will be paid at the higher HMRC rate (45p per mile)

- All remaining miles paid at the lower HMRC mileage rate (25p)

These should be entered in the appropriate fields on the Employee First “Envoy” system.

All claims for subsistence in excess of the amounts stated below with either be automatically capped on input to the on-line claim system, or capped by the Payroll Section if paper forms are submitted.

Travelling

Method of travel

The Council’s Financial Regulations require “that cost-effective use of travel arrangements is achieved”. Authorised car users should not therefore automatically use their cars for travel on official business. Public transport, or the use of hired vehicles, can be more convenient, and car allowances will probably be more expensive for the Borough for longer journeys. Details of contracts with hire companies can be obtained from Corporate Procurement.

Therefore, in order to achieve best value, the officer who certifies a claim should ensure that they are able to demonstrate the cost effectiveness of the journey claimed. For example, when travelling to a destination over fifty miles away it may be cheaper for casual users to claim public transport or to hire a car.

Managers should give careful consideration to the difficulties some disabled employees with mobility problems may experience when undertaking longer journeys. Adjustments may, for example, include payment of taxi fares from home to station/station to venue, or an overnight stay, or payment of subsistence allowances to Personal Assistants.

Where more than one officer is travelling to the same appointment, arrangements should be made to share transport.

If exceptional circumstances require the use of an extraordinary travel method, e.g. air travel, then best value should be demonstrated and the individual officer’s manager should authorise such travel and best value justification.

In the event of an employee travelling directly to (or from) a business appointment from (or to) home, or any other non-business location, **only the mileage in excess of that normally travelled to the employee’s permanent workplace may be claimed.** The mileage that has not been claimed for payment by the Borough of Poole (the equivalent normal home to work mileage) will be automatically recorded on the on-line claim, or for paper forms should be recorded in the “recorded miles” column, and can be reported to HM Revenue & Customs at the end of the financial year for tax relief to be claimed.

General

You are expected to claim for the shortest journey possible. However, where you are able to demonstrate that a longer journey is quicker, that mileage may be claimed. Where possible and appropriate, Internal Audit guidance is that journeys undertaken are combined with either the journey to work or from work to home. **Any claim submitted later than 12 months from the date of claim will not be paid.**

Secondments/Temporary Workplaces

Borough of Poole employees are employed to work anywhere within the boundaries of Poole and cannot claim mileage allowances when seconded to work at a different office than their normal workplace.

For income tax purposes, HM Revenue & Customs will allow the employee to claim tax relief on the whole journey travelled between home and a temporary place of work, providing the secondment is for less than two years and there is additional cost incurred in travelling to the temporary workplace.

To implement this, the seconded employee will need to complete a monthly paper travel claim form, with the total miles travelled each day working away from their normal workplace shown in the “recorded miles” (column B) on the form.

The “miles for payment” column should show as zero, since no payment will be made. The Payroll Section will then provide details for the recorded miles to be reported to HM Revenue & Customs at the end of the financial year and the employee’s tax code will be amended in the following year to reduce their personal tax.

Car Driving

All business journeys must have a current VAT fuel receipt, either attached to the claim form or submitted to their Manager then kept centrally in the Service Unit. The receipt must be for a minimum of 25% of the total mileage claimed in that month. It is therefore essential that all employees that may use their car for work ask the filling station for a VAT receipt when they purchase fuel and either attach these to their claim form or store within the Service Unit (please ensure it is a VAT receipt rather than a normal receipt or credit card slip).

Authorised signatories must check fuel VAT receipts before authorising the on-line form or signing the paper form for payment.

Employees should familiarise themselves with the Council’s “Safer Driving at Work Guidance and Advice”. In particular:

- Employees required to drive must certify that they hold a full valid driving licence and must have a motorcar insurance policy covering use of Council business.
- Employees must comply with the Highway Code and Safe driving practices relating to not speeding whilst driving, not drinking and driving, using seat belts, ensuring in car safety, parking legally whilst on Council business and other statutory provisions.
- Vehicles must be kept in a roadworthy condition with all necessary documentation. First aid equipment is recommended. Normally a driving licence will be sufficient for most day-to-day driving. However, unit risk assessment arrangements should consider whether further training is required for particular roles in order to achieve high standards of driving.

Employees should not drive any Council owned vehicle that they consider unsafe but inform their line manager immediately they are concerned such as:

- Damaged or faulty vehicle
- No road fund licence
- No MOT

Employees are legally responsible for ensuring that any vehicle they intend to drive is in a safe and roadworthy condition. They must familiarise themselves with the operation of the vehicle they intend to drive.

Mobile phones must not be used while driving.

There is a code of practice relating to minibus safety, which minibus drivers must comply with.

Travel Allowances

Public Transport (2nd class rail fare or bus fare)

If intending to travel by rail, significant savings can be made on advance fares. If this is not possible, purchase the ticket on the day of travel and reclaim on your expenses form or through the on-line system.

Bicycle Allowance(as an alternative to car use)

Lump sum: "one-off" payment of £25 payable after 25 business miles

Mileage rate: 37p per mile

Use of "Corporate" bike: 10.8p per mile

Car Allowance rates (including volunteers)

Mileage rates:

-up to 10,000 miles in the tax year: 45p per mile

-over 10,000 miles in the tax year: 25p per mile

Motor Cycle Allowance

Engine Size:	Up to	50-	150-	250-	450-	1000cc
	49cc	149cc	249cc	449cc	999cc	upwards
Mileage rates:	9.2p	14.8p	18.5p	24p	29.5p	36.9p

Subsistence

Subsistence cannot be claimed for visits to other Borough establishments during normal working hours. However, where an employee is working on a site within the Borough other than their normal place of work or another Borough establishment, and as a consequence is prevented from following their normal arrangements and incurs additional expense in purchasing a meal, their manager may exercise discretion to reimburse the cost if circumstances warrant it. Any reimbursement would be up to the limits prescribed and subject to production of a receipt.

Employees necessarily incurring additional expense in the course of their work in respect of meals or overnight accommodation will be reimbursed approved expenses up to these amounts. These are the maximum limits and where less is spent the actual amount should be claimed. Claims for meals and overnight accommodation should not normally apply when staying on a residential course or residential conference. **ALL CLAIMS MUST BE ACCOMPANIED BY A RECEIPT**, which should either be attached to the paper claim form or, where claims are submitted on-line, should be given to your Manager when the form is sent for authorisation. **Any claim submitted later than 12 months from the date of claim will not be paid.**

Accommodation

Overnight stay in hotels:

- up to £135.00 per night (London only)
- up to £ 80.00 per night (outside London)

Overnight stay with relatives, friends etc including breakfast:

- £40.00 per night*

*this will only be paid where no other accommodation bill is submitted. This payment is subject to tax and NI.

There may be circumstances where Premier Travel Inn type accommodation (on which these rates are based) is not available. In these circumstances the Service Unit Head may authorise higher allowances following consultation with the Head of HR using this [memo](#).

Subsistence

- Breakfast (either as part of an overnight stay or leaving home before 7.00 am) - up to £7.95
- Lunch - up to £7.52
- Tea (or Evening Meal, not both, return after 6.00 pm or work beyond 6.30 pm but not eligible for overtime) - up to £2.98
- Evening meal (return or work beyond 8.30 pm but not eligible for overtime) - up to £9.32

When Attending Training Courses

Travel

See above on rules on “[Travel](#)”. Where use of a car is approved the rate will be:

Scale A Scale B Scale C

Engine Size	451-999cc	1000.1199cc	1200cc upwards
	36.9p	40.9p	45p

- Public transport (second class rail or bus fare) or bike allowance or mileage rate if approved at 14.2p per mile for qualification training. For vocational training, the rate is as below for journeys up to 100 miles round trip:
- Journeys of over 100 miles will be miles paid at the lower HMRC mileage rate (25p)

Subsistence

As per the section on [Subsistence](#), plus out of pocket allowance on residential courses £3.96 per night (£15.84 per week).

Candidates Attending For Interview

Travel

Railway fare (second class) or bus fare incurred or 13.7p per mile.

Subsistence

as per the section on [Subsistence](#)

Recruitment/Relocation Expenses

See [Relocation Scheme](#).

Attendance At Evening Meeting

Evening meal allowance as [per subsistence above](#) or £4.66 to cover mileage, not both. Receipt would be required for meal allowance.

Time off in lieu will also be agreed, for details see the [Evening Meetings guidance](#).

Approved Qualification Training Only

Travelling

Please refer to [When Attending Training Courses](#)

Journey from work to course or home to course, whichever is the shorter. No travel can be claimed for attending the college site at North Road, Poole.

Subsistence (receipt must be produced for all items)

All Colleges except North Road, Poole:

- Leaving home before 7.30 am - Breakfast £7.95
- Absence for morning only - No Allowance
- Absence for morning and afternoon - Lunch £5.41
- Absence for afternoon only - No Allowance
- Absence for afternoon and evening - Tea £2.98
- Absence for evening (return by 8.30 pm) - Tea £2.98
- Absence for evening (return after 8.30 pm) - Evening Meal £6.73
- Overnight stay - Bed and Breakfast - See Subsistence

At North Road, Poole:

- Attending day classes - No allowance
- Attending evening classes (return home by 8.30 pm) - Tea £2.98
- Attending evening classes (return home after 8.30 pm) - Evening meal £6.73

Out of pocket allowance

- residential courses only - per night on all course - £3.96
- per week - £15.84