Car and Cycle Allowance Scheme

Date of implementation: 31 August 2006
HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT

Quick Reference - Associated Documents

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Policy revised to reflect change to VAT regulations regarding car mileage, and Audit Action Plan.

JCF Meeting – 31/08/2006
Revised Policy Distributed – January 2007
Personnel Circular 01/07
Posted to intranet – January 2007

This policy replaces the Scheme dated - November 2000
Updated October 2010 with regard to Equality Act 2010
# TRAVEL AND SUBSISTENCE ALLOWANCES

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SECTION 1
CAR AND CYCLE ALLOWANCES (Revised 01.06.00)

1. CAR ALLOWANCES

The Council will ensure that good equal opportunities practice underpins the operation of this policy and will apply to all employees irrespective of age, disability, gender re-assignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

1.1 Authorised Car User Status:

Employees authorised by the Council to use their own vehicles for official business shall be classified as an Authorised User and become entitled to allowances subject to the following conditions:-

1.2 Conditions

Allowances shall not be payable in respect of normal journeys between an employee’s home and place of business. The rates payable shall be those determined by the Inland Revenue.

Appropriate records must be kept of all official journeys, and all claims must be made on the appropriate mileage expenses claim form. An appropriate VAT receipt for fuel consumed must also be provided. The receipt must be no later than the date and time of the journey. In the case of low claimants, the same receipt can cover more than one claim if the receipt is of sufficient value.

Payment of car allowances will normally be restricted to travel within the Council area. Directors may authorise claims for journeys outwith the Council area but within Scotland in appropriate circumstances. For journeys outwith the Council area where the use of public transport would represent a reasonable alternative, payment shall be the Council’s public transport rate.

Departments will carry out an annual check on the driving licence, motor insurance certificate and MOT (if appropriate), of all employees who are authorised to use their own vehicle on Council business. The employee’s insurance policy, which can be either “fully comprehensive” or “third party, fire and theft” must contain a clause indicating they are covered for using their car in connection with the business of their
employer. If an employee is not the policyholder of the insurance certificate, they must be named on the policy as having insurance for business purposes.

All parking fees, ferry dues, bridge tolls, etc., will be reimbursed in respect of authorised business.

2.        MOTOR CYCLE ALLOWANCES

2.1 Employees authorised by the Council to use their own motor cycle for official business journeys shall be entitled to allowances subject to conditions in paragraph 1.2.

3.        BICYCLE ALLOWANCE:

3.1 Employees authorised by the Council to use a bicycle for official business journeys should be entitled to an allowance subject to the conditions in paragraph 1.2. This allowance is payable subject to journeys being prior approved in respect of journey duration and the impact upon productive time.

4.        GENERAL

4.1 Each departmental Director shall arrange to keep a record for each employee of the accumulated mileage for the year. As allowances are those prescribed by the Inland Revenue they are not liable to personal taxation.

5.        ALLOWANCES

5.1 Authorised User:

<table>
<thead>
<tr>
<th>Mileage Description</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Per mile – first 10,000 miles</td>
<td>40p</td>
</tr>
<tr>
<td>Per mile – over 10,000 miles</td>
<td>25p</td>
</tr>
<tr>
<td>Amount of VAT per mile in petrol element</td>
<td>0.9976p</td>
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5.2 Public Transport Car Mileage Rate 12.6p

5.3 Motor Cycle Allowances

Per Mile – 24p

5.4 Bicycle Allowance

A rate of 20p per mile.

* Rates amended at 1/04/2002
1. BASIC PRINCIPLES AND DEFINITIONS

1.1 General

The fundamental purpose of the Car Allowances Scheme is to reimburse employees for expenditure reasonably incurred whilst undertaking official duties as part of their employment with West Dunbartonshire Council.

1.2 Authorisation Requirement

Before any journeys are undertaken employees must be determined as authorised users by their Head of Service or Director.

1.3 Definition of Administrative Centre

For the purposes of the Scheme, and having regard to the operational requirements of the post, the departmental Director shall designate the place to be fixed as the employee’s Administrative Centre and shall advise the employee accordingly. Any change to an employee’s Administrative Centre will follow consultation with the employee and if appropriate the relevant Trade Union and will be notified in writing by the departmental Director or nominated Senior Officer.

It is recognised that for certain categories of employee, i.e. employees who have no fixed base or who work on a peripatetic basis serving a number of locations within a given area, the identification of the “Administrative Centre” requires to be dealt with specifically. In such cases the Director will fix the Administrative Centre having regard to the geographical and operational area and its related major service requirements. The Administrative Centre will be a bona fide Council establishment within the operational area and within reasonable travelling distance of the employee’s home.

1.4 Definition of Home

For the purpose of this Scheme “Home” means the employee’s usual place of residence or place of residence for the time being.

1.5 Processing of Claims

All claims under this Scheme must be made on the appropriate form issued by the Head of Finance & ICT Services. An appropriate VAT receipt for fuel consumed during the period of the claim must be submitted with the claim form. The receipt must be no later than the date and time of the journey.
The Director or nominated Senior Officer shall be required to certify that the journeys were authorised, and necessarily undertaken and that the claim is approved for payment. Thereafter the claims shall be passed to the Head of Finance for payment.

All information requested on the claim form must be fully completed, and appropriate receipts submitted with the claim.

2. **TRAVELLING EXPENSES**

2.1 Travelling expenses actually and necessarily incurred by employees in respect of journeys authorised to be undertaken in the performance of their duties shall be reimbursed by the Council, subject to the following provisions:-

2.2 **Employees Working Sessions, Irregular Hours and/or Split Shifts**

Employees working sessions, irregular hours and/or split shifts shall not be entitled to claim expenses for journeys undertaken after completion of their normal contracted working hours.

2.3 **Commencing or Finishing Work at other than Administrative Centre**

Where an employee is authorised to commence or finish work at a place other than the employee’s Administrative Centre, the employee may claim travelling expenditure in excess of the expenditure which would have normally been incurred in travelling from the employee’s home to Administrative Centre or vice-versa.

Employees appointed to or transferred to work on a site/sites may claim travelling expenditure for return journeys actually incurred in respect of the excess between home and Administrative Centre and home to site.

The excess expenditure will be reimbursed on the basis of the public transport fares or car mileage actually incurred. Claims in respect of car mileage will be at the appropriate business rate in terms of the Car Allowance Scheme.

2.4 **Call-Out**

An employee who is called out outwith normal working hours may claim any expenditure incurred in travelling from the employee’s home to Administrative Centre or alternative place of work as the case may be, and in returning home if the return journey is made outwith normal working hours.
2.5 **Overtime**

Journeys from home to Administrative Centre for planned, regular or contractual paid overtime are considered as a normal home to workplace journey for which employees would not be entitled to claim expenses.

2.6 **Modes of Travel**

When a journey is authorised the mode of travel shall be determined having regard to the most efficient and economic working arrangements and the employee shall be advised accordingly.

In the interests of economy the use of public transport or shared car arrangements should be encouraged whenever possible, having due regard to the requirements of the service being provided.

2.7 **Use of Travel Agents**

For journeys other than local journeys by rail, bus or ferry, all travel arrangements shall be made with the Travel Agents appointed by the Council.

2.8 **Travel Rates**

2.8.1 **Rail, Air, Bus or Ferry**

Travel by rail, air, bus or ferry shall be at the cheapest available rate, at the time of travel, although on overnight journeys sleeping berths may be used.

2.8.2 **Car**

Payment of car allowances will normally be restricted to travel within the Council area but the departmental Director or Head of Service may authorise claims for journeys outwith the Council area. For travel outwith the Council area payment will be at the Council’s Public Transport Car Mileage Rate, except where public transport would not provide a viable transport alternative the Director/Head of Service can approve payment at the Authorised user rate.

Where an employee is authorised to use his/her car, even on a one off basis, reimbursement of the expenses should be based on the Car Allowance Rates.

2.8.3 **Taxi or Hired Car**

For authorised travel by taxi or hired car, the actual expenditure reasonably incurred shall be reimbursed, receipts will be required.
2.9 **Bridge Tolls, Ferry Charges, Parking Fees**

An employee who is authorised to travel may claim for bridge tolls and ferry charges and for parking fees actually incurred because the car is used on official business. Where possible receipts should be provided.

Reimbursement will not extend to fines or excess penalties.

2.10 **Economy in Journey Route**

An employee shall take the shortest route for each journey having regard to time saving and to the necessity for making any intermediate points of call which must be detailed when claiming payment.

2.11 **Application to Site/Peripatetic Employers**

2.11.1 **Travel – Excess Mileage etc.**

(i) **Employees Seconded or Transferred to Site** (by Management direction e.g. Resident Engineer’s staff)

Administrative centre remains unchanged.

Excess mileage payable if distance from home to site is greater than the distance of home to Administrative Centre.

Normal business mileage payable for use of car on official duties whilst on site.

(ii) **Employee Appointed to Site** (following internal or external advertising of post e.g. Resident Engineer’s staff appointed from outside the Council or existing employee who applies for and is appointed to Resident Engineer’s staff in response to advert whether on a temporary upgrading or not).

Site becomes Administrative Centre.

No excess mileage payable.

Normal business mileage payable for use of car on official duties whilst on site.

(iii) **Employees Based at Depots or Offices** (whose normal duties require them to oversee, control work in an Operational Area five days a week, e.g. Superintendents, Clerks of Works, Inspectors (Peripatetic Staff)).
Administrative Centre is Depot or Base.

No excess mileage payable.

Normal business mileage payable for use of car on official duties.

If an employee is authorised to report to a location direct from home which is en route to Administrative Centre, then only excess mileage is payable for the overall journey to Administrative Centre.

If a location visited is en route to home and the working day terminates at that location, then excess mileage is payable for the overall journey from administrative centre to home.

For business journeys undertaken from Administrative Centre then normal business mileage is payable.

(iv) Employees who undertake Occasional Outside Duties (e.g. site visits, surveys, attendance at meetings, etc).

Administrative Centre remains unchanged.

If travel to site, or other location is direct from home, then excess business mileage is payable for outward journey (i.e. distance from home to location visited minus distance from home to Administrative Centre).

For return journey to Administrative Centre, excess mileage payable for overall distance from home to the site, or other location, to Administrative Centre.

(v) Employees Transferred, Seconded to Different Location for Short Periods of Time (for example, one to four weeks).

Administrative Centre remains unchanged.

Excess mileage is payable if distance from home to location is greater than distance from home to Administrative Centre.

Normal business mileage payable for official use of car whilst at different location.

2.12 Hardship

In cases of hardship Departmental Directors/Heads of Service have discretion to provide advance payments to meet the costs of travel. Receipts will be required.
SECTION 3 - SUBSISTENCE ALLOWANCES

3.1 General

Subsistence allowances will be payable, subject to authorisation and to the conditions set out below, to all employees who are prevented by their official duties from taking a meal at their home of administrative centre or establishment where they normally take their meals or who are required to be absent overnight in the performance of their official duties and thereby incur additional expenditure; and the employee will be required by the Council so to certify.

Allowances for meals will be made only on condition that (a) it was not reasonably practicable for the employee to travel to his/her home, administrative centre or establishment where a meal is normally taken, (b) it was not reasonably practicable for the employee to take a meal at a place where meal facilities are made available by the Council and (c) it was necessary for the employee to take a meal at that time away from his/her home, administrative centre or establishment where a meal is normally taken.

Employees who are only a short distance from the place where they normally take their meal should return to that place (unless the particular exigencies of the service dictate otherwise) and should not claim subsistence.

Employees should where possible take meals at staff canteens/cafeterias/restaurants at rates which are already subject of Council subsidy.

Employees who finish working overtime should not take a meal instead of travelling home to eat as would be normal at the end of the working day.

Subsistence Allowances are not payable for meals taken in the Council’s staff canteens/cafeterias/restaurants or other Council establishments where the Council provides subsidised meals.

Both subsistence and overtime cannot be claimed for the period of meal break.

3.2 Work at Normal Place of Employment

The evening meal allowance will be payable to employees working at their administrative centre outside normal hours who are not paid overtime payments, provided work continues after 8.30 p.m. Reimbursement for both Tea and Evening Meal will not be paid in respect of the same evening’s work except on Saturday and Sundays.
An allowance shall not be paid where a suitable meal is provided or has been reimbursed by virtue of paragraphs 1.1.2, 1.1.3 and 1.2 of Schedule 1.

3.3 Disturbance Allowance for Overnight Stays

Where an employee is required to seek temporary board and lodging facilities, the appropriate departmental management should arrange direct with the hotel or establishment concerned for the Council to be invoiced direct for costs in respect of board and lodgings, e.g. bed, breakfast and evening dinner.

Alternatively, if an employee wishes to make other arrangements, the matter of recompense for “overnight provisions” and allowances to be paid will be determined by the departmental Director in conjunction with the Head of Personnel and the employee before any expenditure is incurred. In such circumstances due cognisance will be taken of the scale of allowances as appropriate.

3.4 Disturbance Allowance for Sundry Items

It is recognised that the circumstances outlined in paragraph 3.3 may occasion employees enduring a degree of disturbance involving out of pocket expenses on sundry items in addition to the disturbance of being unable to return home. To cover such situations, where the overnight stay is within the Council a disturbance allowance is payable.

The disturbance allowance is payable only in respect of absence where bona fide duties are being undertaken and is not payable in respect of absences for attendance at courses and conferences.

Journeys outwith the Council are covered by the allowances detailed in Schedule 2 and accordingly in such cases the disturbance for overnight stays is not payable.

3.5 Rates of Subsistence

3.5.1 Journeys within the Council

For journeys within the Council the allowances are fixed and amended from time to time by the NJC for Local Authorities Services (Scottish Councils) and are as detailed in Schedule 1.

3.5.2 Travel outwith the Council or with a Member of the Council

For travel outwith the Council or with a Member of the Council the allowances are fixed and amended from time to time by the Secretary of State for Scotland for Members of Local Authorities and are as detailed in Schedule 2.
3.5.3 **Overseas Visits**

For travel overseas on a journey authorised under paragraph 1.2 the allowances are at the rate of 2½ times the allowances detailed in Schedule 2, using the rates applicable to London visits.

Employees who actually incur additional expenditure have entitlement to the allowance at the full amount specified irrespective of the amount of the additional expenditure actually incurred.

Employees and Management are expected to adopt a reasonable and responsible attitude when submitting claims for Subsistence Allowance.

3.6 **Lodging Allowances**

Where an employee is required to work at a place other than his/her administrative centre and where it is necessary to find temporary accommodation, lodging allowances shall be paid in accordance with the Resettlement Allowances Scheme.

The employee will be required to produce receipts to enable the Council to reclaim the VAT element of the cost.

Individual cases of special hardship, which may be difficult to deal with under any part of this Scheme, should be referred to the Head of HR&OD for consideration.

Where an employee undertakes duties, which may require a stay away from home for a prolonged period, it is considered that payment of the subsistence rate of allowance is not appropriate as these are meant to cover short-term absences.

Where the stay away from home is prolonged, an employee shall be required to obtain lodgings at an all-inclusive weekly rate, for which actual expenditure reasonably incurred will be paid.

3.7 **Subsistence – Lunch Allowances**

(i) **Employees Seconded or Transferred to Site** (by Management direction – e.g. Resident Engineer’s staff).

Administrative centre remains unchanged.

If messing facilities are available on site (e.g. cooker, kettle, water) then no Lunch Allowance payable.
If no messing facilities are available then provisions of paragraph 3 apply (i.e. if thereby additional expenditure above normal is incurred, then Lunch Allowance payable.

If required to make other visits or attend meetings, then provisions of paragraph 3 apply (i.e. if thereby additional expenditure above normal is incurred, then Lunch Allowance payable.

(ii) **Employees Appointed to Site** (following internal or external advertising of post – e.g. Resident Engineer’s staff appointed from outside the Council or existing employee member who applies for and is appointed to Resident Engineer’s staff in response to advert whether on a temporary upgrading or not).

Site becomes administrative centre.

No Lunch Allowance is payable regardless of whether or not messing facilities are available.

If an employee is required to attend a meeting or visit another establishment during the course of his/her duties then the provisions of paragraph 3 would apply (e.g. if thereby additional expenditure above normal is incurred then Lunch Allowance is payable.

(iii) **Employees Based at Depots or Offices** (where normal duties require them to oversee, control work in an operational area five days a week – e.g. Superintendents, Clerk of Works, Inspectors (Peripatetic Staff).

Administrative centre will be Depot or Office.

Lunch Allowance would not normally be payable.

The provisions of paragraph 3 may apply if exceptional circumstances arise which means that additional expenses above normal are incurred. Such payments will require to be certified on each occasion.

If an employee is required to work/attend a meeting outwith his/her normal operational area then the provisions of paragraph 3 would apply (e.g. if thereby additional expenditure above normal is incurred then Lunch Allowance is payable).

(iv) **Employees who Undertake Occasional Outside Duties** (e.g. site visits, surveys, attendance at meetings etc)

Administrative centre remains unchanged.

If an employee is unable to economically travel back to his/her home, administrative centre or establishment where canteen facilities exist,
then the provisions of paragraph 3 apply provided the employee incurs additional expenditure.

Occasional visitors to Site will not be required to utilise messing facilities if they exist.

(v) Employees Transferred, Seconded to Different Location for Short Periods of Time (for example, one to four weeks)

Administrative centre remains unchanged.

Adequate notice (minimum 5 working days) of change to be given (Trade Union consultation as appropriate)

If messing facilities or canteen facilities exists, then no Lunch Allowance is payable.

If no messing or canteen facilities exist, then provisions of paragraph 3 apply (i.e. thereby incur additional expenditure above normal is incurred, then Lunch Allowance payable).

If inadequate notice is given then even if messing facilities are available if thereby additional expenditure incurred then Lunch Allowance is payable.
SECTION 4 - TRAVELLING EXPENSES AND SUBSISTENCE ALLOWANCES

SCHEDULE 1 – TRAVEL WITHIN THE COUNCIL

For journeys within the Council the subsistence allowances are as follows:-

1.1 Meal Allowances

1.1.1 Breakfast £4.48
Lunch £6.17
Tea £2.43
Evening Meal £7.64

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

1.1.3 In exceptional circumstances and where authorisation has been given to an employee prior to expenditure being incurred, additional expenses, beyond the allowances at paragraph 1.1 above, shall be payable.

1.2 Overnight Provisions

Where the absence involves an overnight stay, actual expenditure reasonably incurred will be reimbursed.

1.3 Disturbance Allowance for Overnight Stays

£6.00 per night. (Paragraph 3.4 of Travelling Expenses and Subsistence Allowances).

SCHEDULE 2 – TRAVEL OUTWITH THE COUNCIL OR TRAVEL WITH A MEMBER OF THE COUNCIL

2.1 For an absence not involving an absence overnight from the usual place of residence the subsistence allowances are as paragraph 1.1.

2.2 The rate for an absence overnight from the usual place of residence is £69.80, and for such an absence overnight in London, or for the
purpose of attendance at an annual conference (including or not including an annual meeting) of the Convention of Scottish Local Authorities (CoSLA) or such other association of bodies the rate is £79.60. Paragraph 2.5 below deals with the rate of night subsistence payable where overnight travel is involved.


2.3 The rates determined under paragraph 2.2 above shall be deemed to cover a continuous period of absence of twenty-four hours.

2.4 The rates specified in paragraphs 1.1 and 2.2 shall be reduced by an appropriate amount in respect of any meal provided free of charge by the Council or body during the period to which the allowances relate.

In this respect the deductions to be made for meals provided free-of-charge as part of hospitality or conference provision etc., shall be the amount of subsistence allowance appropriate to the time of day at which the meal is supplied. This amount applies in respect of each meal provided (excluding breakfast but including a buffet meal). For journeys outwith the United Kingdom the deduction is 2½ times the foregoing.

2.5 Where additional expenditure is incurred for a sleeping berth for overnight travel by train, the subsistence allowance payable for that night will be reduced by one-third.

2.6 When main meals (i.e. full breakfast, lunch or dinner) are taken on trains during a period for which there is an entitlement to day subsistence, the reasonable cost of the meals (including VAT) may be reimbursed in full.