



Travel & Subsistence Procedure

Review Date: 1st September 2023

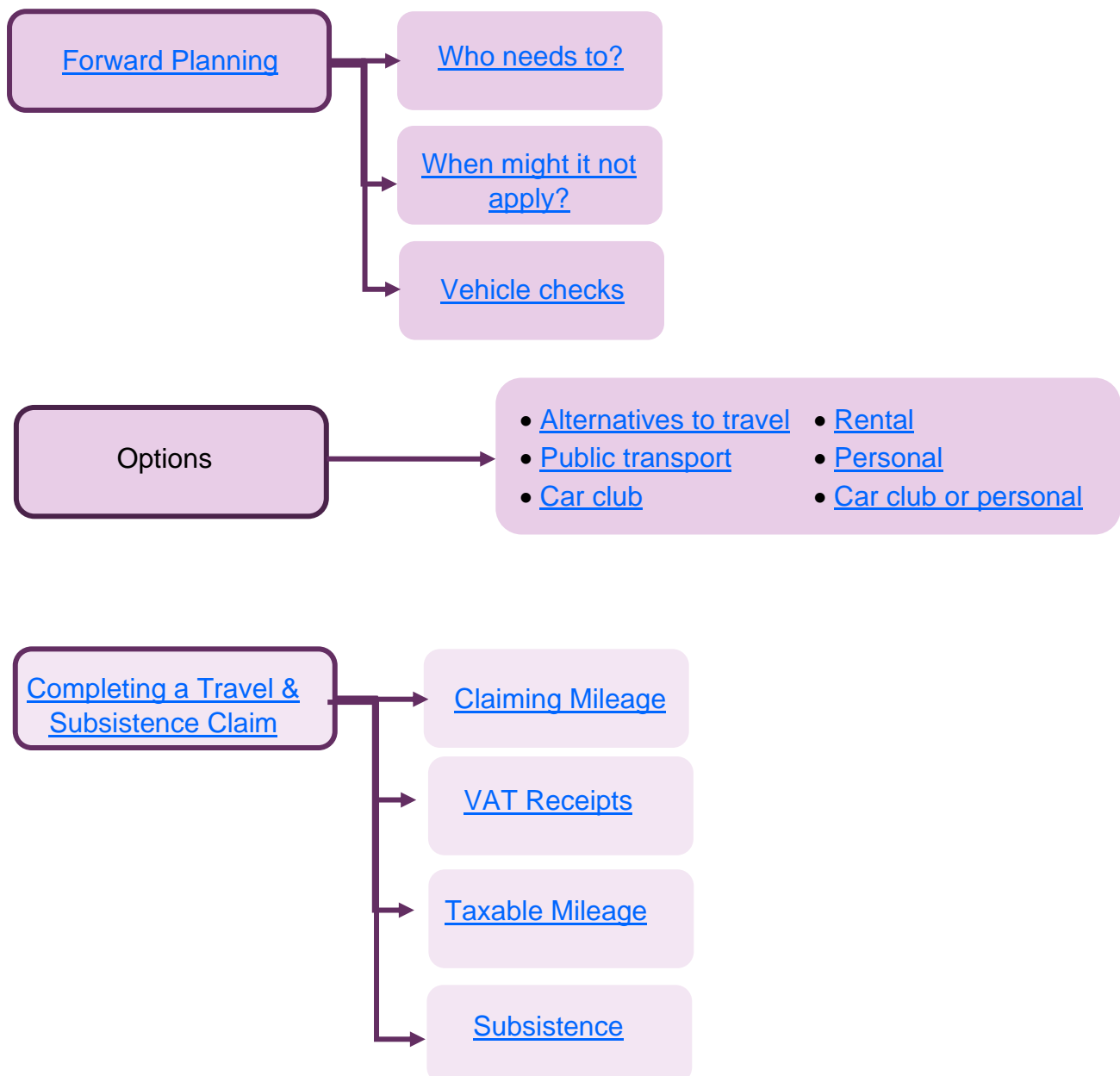
Document Summary

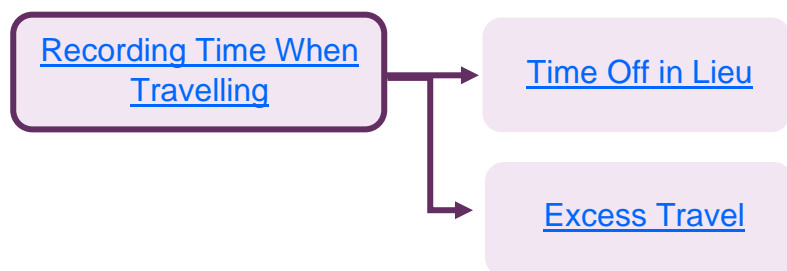
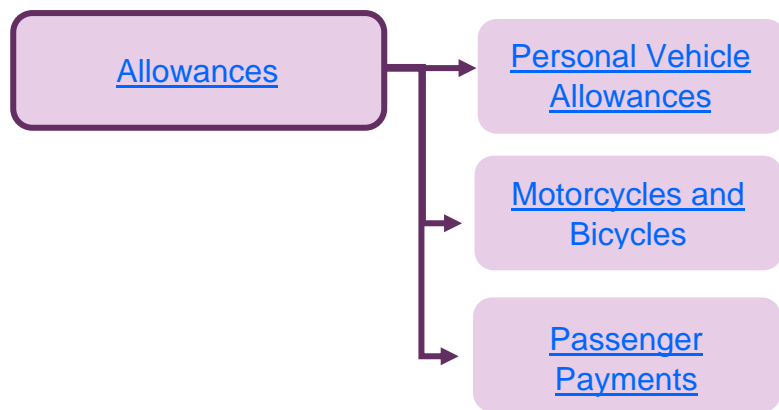
This procedure applies to any individual travelling on behalf of Aberdeenshire Council and the relevant authorising officer by extension.

[Employee responsibilities](#) and [authorising officer responsibilities](#) are outlined.

This policy does not apply to teaching staff and associated professionals who should refer to the Other Allowances section within Part 4 of the SNCT Handbook.

A summary of the steps to be followed is shown below and further details are contained within the main body of the procedure.





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Procedure Rationale

Adherence to the guidance within this procedure will ensure that business travel arrangements are safe, fit for purpose and compliant with the Council's environmental and legal obligations.

This procedure applies to any individual travelling on behalf of Aberdeenshire Council and the relevant Authorising Officer by extension.

This policy does not apply to teaching staff and associated professionals who should refer to the Other Allowances section within Part 4 of the SNCT Handbook.

Introduction

Aberdeenshire Council recognises that effective business travel is essential in supporting the Council's vision of providing excellent services for all; however, it carries with it a significant financial and environmental cost, as well as health and safety risks.

In addition to the above, the Council also has to satisfy specific legal obligations under Section 44 of the Climate Change (Scotland) Act 2009. In exercising its functions, the Council must act:

- In a way best calculated to contribute to the delivery of the Act's emissions reduction targets
- In a way best calculated to deliver any statutory adaptation programme
- In a way that is considered most suitable

Responsibilities

It is important that employees and authorising officers are aware of their individual responsibilities to ensure the guidance provided within this procedure is adhered to.

Employee Responsibilities

Employees should:

- Adhere to health and safety regulations by following the guidance outlined in the [Driving to Work Policy](#)
- Use [forward planning](#) in conjunction with the guidance provided within this procedure to create efficient business travel plans
- Ensure that personal vehicles are insured for business use and have current MOT certificates (if applicable)
- Confirm with their insurance provider that they can transport passengers in their own vehicle for business purposes where their role requires this e.g service users
- Ensure that all Travel & Subsistence claims are completed in accordance with the guidance provided within this procedure

Authorising Officer Responsibilities

Authorising officers should:

- Ensure that only essential travel is undertaken, and that alternative options and forward planning are used to achieve best value.
- Ensure that all Travel & Subsistence claims are completed in accordance with the guidance outlined within this procedure.

Forward Planning

Who Needs to Forward Plan?

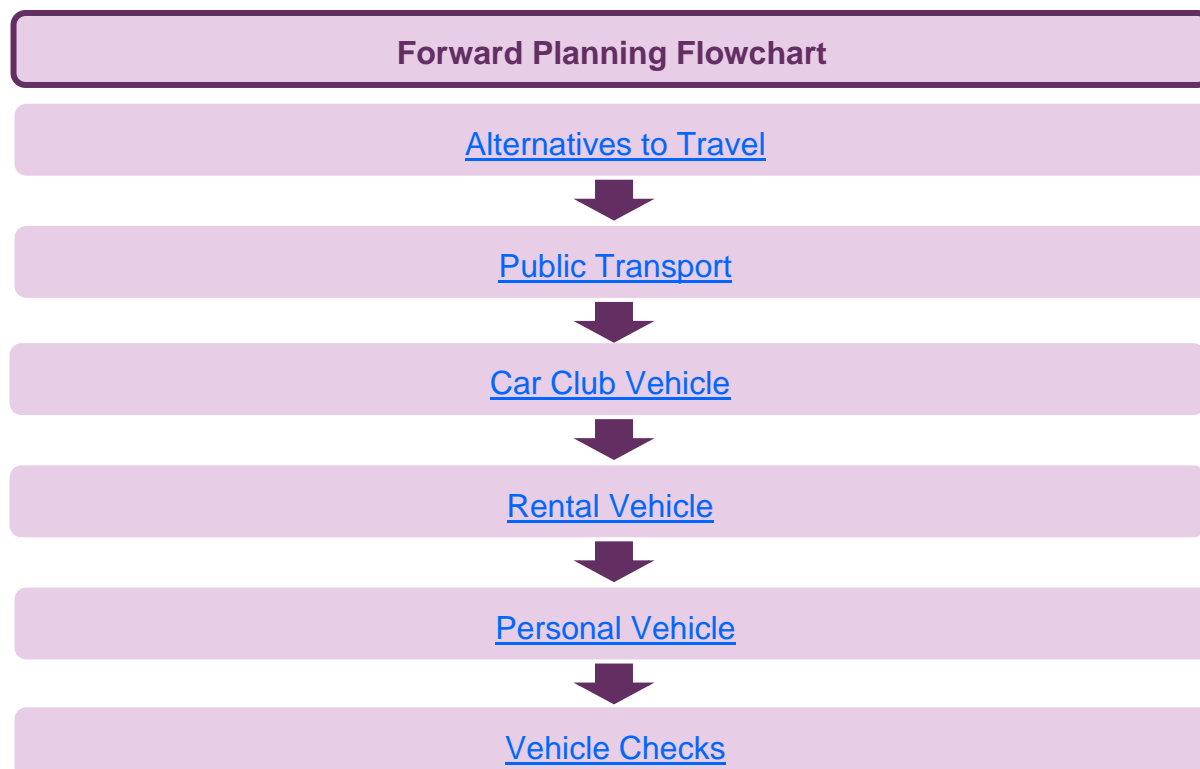
When travelling, employees and authorising officers need to forward plan to ensure business travel is cost-effective and time efficient.

When Might Forward Planning Not Apply?

It is recognised that employees must have the ability to respond to emergency, or short notice, requests. In these situations, forward planning can be bypassed, and the journey undertaken in a personal vehicle. However, these types of journeys should be regarded as exceptional, and in all other circumstances, the flowchart below should be followed.

Forward Planning Flowchart

The below flowchart represents the steps that should be taken when forward planning a journey. It should be used by employees and authorising officers to support the planning of effective business travel plans. Details of each section are then contained within the subsequent sections of this procedure.



Alternatives to Travel

It should be considered whether travel is completely necessary.

Use of audio, video and web conferencing effectively removes the financial and environmental cost of business travel.

It is appreciated that in some situations, the ability to travel is a core requirement of a post, or work task. In those cases, consideration should be given for which travel option would be the most appropriate to take. These are outlined in the following sub-sections.

Public Transport

Can public transport, e.g. train or bus, be used?

Travelling by public transport minimises the environmental impact of business travel and can be more time efficient when taking into account the ability to work during the journey. Therefore, it should be considered the preferred mode of business travel, unless it hinders service provision, or significantly increases door-to-door travel time.

Employees working with confidential information while travelling on public transport must ensure it is safeguarded at all times.

It is recognised that public transport will not be a practical option for all employees, particularly for travel within Aberdeenshire. In these cases, it is acceptable for an employee to consider alternative travel options instead.

If the use of public transport is hindering service provision, the authorising officer can encourage an employee to reconsider the forward planning flowchart to identify a more suitable travel option.

Travel within Aberdeenshire

If a business journey is undertaken by public transport within Aberdeenshire, the actual expense incurred will be reimbursed via a Travel & Subsistence claim, which is submitted online via an Employee Self-Service account.

The [Employee Self-Service](#) ALDO course provides training on how to do this.

Receipts must be attached to all claims in order for a payment to be made. The Council will accept a clear digital image of the receipt, e.g., a picture from a smartphone or a scan from a printing/scanning device.

Employees with travel concession passes should use these where possible to reduce the cost of travel.

Travel Outwith Aberdeenshire

Inter-city public transport should be arranged through the Travel & Benefits team to ensure the Council can discharge its duty of care requirements and record travel impacts.

If local public transport is required on arrival at the destination, tickets can be purchased by the employee and the expense will be reimbursed by submitting a Travel & Subsistence claim via an Employee Self-Service account.

Receipts must be attached to all claims in order for a payment to be made. The Council will accept a clear digital image of the receipt, e.g., a picture from a smartphone or a scan from a printing/scanning device.

Rail Travel

Rail travel should be restricted to specific train times to allow the Travel & Benefits team to purchase lower cost 'advance' tickets. If flexible tickets are required, a justification must be included within the additional information section on the travel application form. The Travel & Benefits team reserve the right to purchase low-cost advance tickets if a justification is not provided.

First class travel **is not permitted** for any employee **unless** the overall cost of the first class ticket is less than the overall cost of the cheapest standard class tickets.

Tickets will be sent free of charge to the address indicated on the [travel application form](#), which can be a home or office address. Arrangements can also be made so the employee can collect the tickets from a self-service machine at their departure station. Ticket delivery fees will only be incurred in situations that the Travel & Benefits team deem to be exceptional.

The Council will purchase rail cards on behalf of employees who travel regularly if the purchased rail card can then be used to reduce the cost of their business travel. Rail cards can be ordered by emailing: travel@aberdeenshire.gov.uk

Applications will be assessed, and the Travel & Benefits team reserve the right to reject an application where there is no evidence of regular business travel.

Travel by Air

All air travel must be arranged through the Travel & Benefits team. All fares booked will be the lowest cost economy class ticket that satisfies the requirements outlined on the [travel application form](#).

Availability of lower cost air fares is generally greater when reservations are made significantly in advance of travel, although the optimal advance booking time will vary for each destination. It is therefore considered best practice to submit applications for air travel as soon as travel plans have been authorised.

If airport car parking is required, this should be indicated on the travel application form and a booking will be made on the employee's behalf.

The Council will allow employees to retain any frequent flyer points/miles obtained through business journeys undertaken on behalf of the Council.

If a business journey is extended for personal reasons, any additional cost to the Council will be recovered from the employee via a direct salary deduction.

Car Club

Enterprise's Car Club provides employees with self-service booking access to vehicles in order to undertake business journeys on behalf of the Council. Car Club vehicles have low CO2 emissions and high safety standards.

The vehicles should be used for most journeys that would ordinarily result in a private vehicle mileage claim but must not be used for journeys including your normal daily commute. For example, an employee who lives in Peterhead with a work base in Aberdeen should not reserve a Car Club vehicle from Peterhead to travel to Portlethen.

The vehicles can be used by any employee with a current valid driving licence and are accessible from a number of locations across Aberdeenshire. The [Car Club Factsheet](#) details the locations that Car Club vehicles are currently available from.

Car Club vehicles are reserved using Enterprise Travel Direct (ETD) which is an online self-service travel management tool that enables employees to book Car Club vehicles and self-book daily rentals when Car Club vehicles are unavailable.

The following book guidelines must be adhered to:

- If you are travelling over 100 miles you can book a Car Club vehicle 1+ month in advance
- If you are travelling 50-100 miles you can book a Car Club vehicle up to 1 month in advance
- If you are travelling under 50 miles you should book 3 days before you are travelling in order to give priority to employees travelling longer distances

Rental Vehicles

Rental vehicles are available to employees as an alternative to reimbursing personal vehicle mileage. Vehicles can be delivered to an office or home address where appropriate and can be used by any employee with a current valid driving licence.

Please refer to the [Rental Vehicle FAQs](#)

A daily rental vehicle can be requested through the ETD platform if a Car Club vehicle is not available, and it is confirmed in the ETD platform as being a lower cost alternative to mileage reimbursement.

If you need to book a daily rental vehicle and it is costlier than mileage reimbursement you must discuss this with the Travel & Benefits team and seek approval from your line manager.

Further information on cost-effective Daily Rental booking can be found [here](#). If you require additional guidance, contact the Travel & Benefits team.

Requests for vans, plant and other commercial vehicles should be referred to Fleet Services on 01467 627532.

Employees who ordinarily travel by motorcycle or bicycle should not use a rental vehicle, however, exceptions apply where the journey has specific ad-hoc requirements, e.g. transporting equipment, or adverse weather conditions mean that travel by motorcycle or bicycle would not be possible.

Minibus Rental

The Travel & Benefits team can book minibuses on behalf of employees.

There is a legal requirement that anyone driving a minibus must have a D1 or D licence unless they meet the exemption set out here: [Driving a Minibus](#). There is also guidance re school staff here: [Driving a School Minibus](#)

Anyone Driving a Council minibus, or anyone driving a minibus on Council business must be MiDas trained.

Personal Vehicles

Personal vehicle can be used if the forward planning flowchart has been used and no alternative method of undertaking the journey is practical.

It is recognised that it will not always be possible to refer a journey in advance.

In these situations, the journey can be undertaken and the mileage will be reimbursed accordingly, however, these types of journeys should be regarded as **exceptional** and not become a regular work pattern.

Car Club, Daily Rental or Personal Vehicle

If public transport is not practical, the Enterprise Travel Direct ([ETD](#)) platform should be used to determine the most cost-effective method of undertaking business journeys. Employees who live or work in close proximity to a car club vehicle location should consider car club vehicles as the preferred mode of transport unless usage would result in a significant increase in door-to-door travel time or is otherwise impractical. Bookings for journeys under 50 miles should be made 3 days in advance to ensure longer journeys are prioritised.

Vehicle Checks

For any travel involving a vehicle (car club, daily rental or use of own vehicle) visual checks **must** be made by employees prior to starting a journey:

- Sufficient fuel or electric charge for the journey, or to a filling station or EV charger if intending to stop
- Wiper blades and lights in working order

- Tyre pressures, condition (cuts or bulges) and at least 2mm of tread across $\frac{3}{4}$ of each tyre
- All mirrors should be clean and adjusted for maximum visibility
- Seats adjusted accordingly and seat belts functional and not damaged
- Sufficient pressure on foot brake
- Ensure oil, coolant, windscreen washer fluid and brake fluid levels are between the minimum and maximum indicators in own vehicle.

If there is any doubt whether the vehicle is safe to drive, then alternative travel arrangements **must** be made.

Sufficient time **must** be set aside for any car which is unfamiliar in order to become familiar with the controls.

Any scratches or damage, however minor, identified on Car Club vehicles or daily rentals **must** be reported to Enterprise **prior** to starting the journey. A photo should also be taken as evidence. Failing to report damage could result in repairs being charged to your service budget.

Arrangements for Disabled Employees

The council has a responsibility under the Equality Act 2010 to make reasonable adjustments for disabled employees. In some cases, it may not be reasonable for disabled employees to access public transport or utilise Car Club vehicles or daily rentals for business journeys.

If an employee requires an adapted vehicle, or to use their own vehicle, due to disability, impairment, or ill health they can claim business mileage for all journeys.

Employees should discuss this with their line manager to enable authorisation and should indicate this within their Travel & Subsistence claim.

Reasonable adjustments for Travel & Subsistence will be considered where an employee has a declared disability (e.g. requiring a taxi instead of public transport or use of private cars). Support for reasonable adjustments may be available from Access to Work.

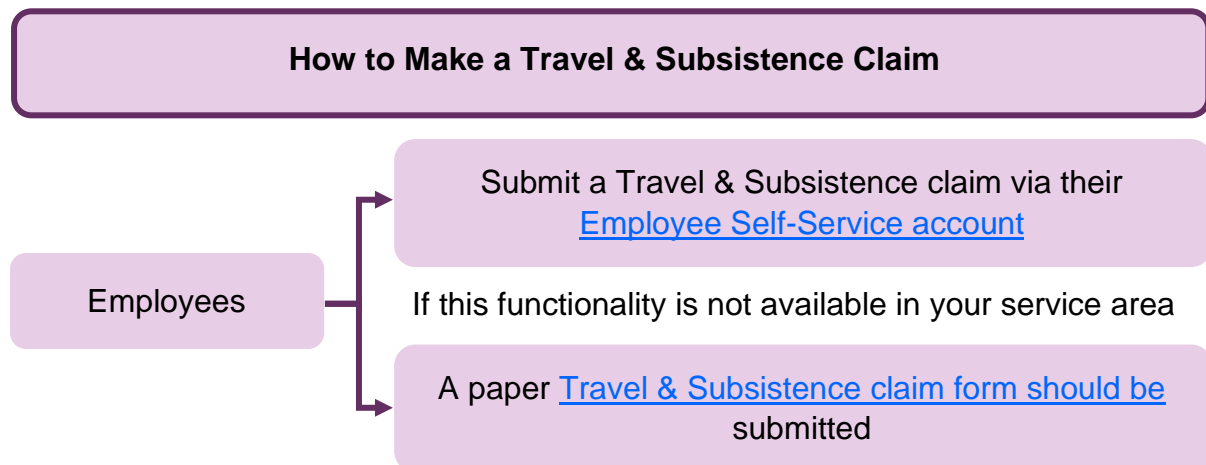
Information regarding Access to Work can be found by visiting the website: [Access to Work: get support if you have a disability or health condition: What Access to Work is - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/access-to-work-get-support-if-you-have-a-disability-or-health-condition)

Employees who require any other adjustments in relation to Car Club vehicles or daily rental access should discuss their requirements with the Travel & Benefits team.

Employees who are blue badge holders and can access Car Club vehicles will need to discuss their parking arrangements in advance to ensure they can use their blue badge if required when out on council business.

Completing a Travel & Subsistence Claim

It is the responsibility of the employee and the authorising officer to be fully conversant with the procedure for payment of travelling expenses and subsistence allowances.



Claims authorised **before the 14th** of each month will be paid in the current month.

Claims submitted, or authorised, after this will be paid the following month.

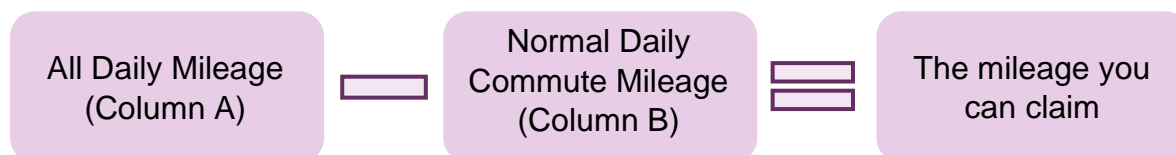
The expenses claim form must not contain expenses for more than one calendar month and only in exceptional circumstances will payment be made for submitted claim forms which are more than three calendar months in arrears.

Mileage claims must be accurate and necessarily incurred. Mileage payments will be audited, and if fraudulent claims are detected, the employee involved may be subject to disciplinary procedures.

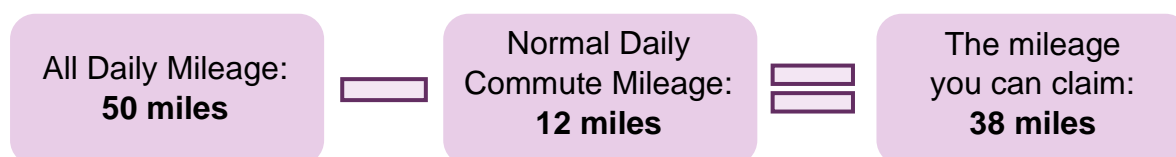


Claiming Mileage

Only mileage which is in excess of an employee's normal daily commute can be reimbursed. To determine the mileage you are claiming, within the online claim form, follow the below steps:



For example, if your base is Woodhill House and you live in Kingswells, but you need to travel to Ellon.



Any commuting mileage undertaken in circumstances where clients are transported during an employee's commuting journey will be reimbursed.

Mileage will only be paid for approved business journeys. The vehicle's odometer should be used to determine the journey distance. Online route planning websites such as Google Maps or the AA Route Planner can assist in providing mileages if required. Half miles can be claimed but should not be rounded up when calculating the total miles claimed.

Employees will be reimbursed mileage based on the shortest route. However, it is appreciated there may be occasions e.g. road conditions etc., when it may not be possible to take the shortest route. Such instances must be appropriately identified on the claim form, with the supporting reason provided. This must be discussed with and authorised by line management. If employees choose to take a longer route for their own convenience or preference, they will only be eligible to claim the mileage of the shortest route.

Employees With a Work Base / Notional Base

Employees with a work base/notional base can claim for any excess miles undertaken for the purposes of work-related travel. Normal home to work mileage, e.g. from home to the employee's contractual work base, should be deducted on each occasion.

Where it is more beneficial for an employee to travel direct from home to a work appointment, or vice versa, rather than call into the workplace first, only mileage in excess of the normal 'home to work' mileage can be claimed.

Where an employee agrees to work on a day that they would not normally work, it remains their responsibility to get to work and, therefore, home to work mileage will not be payable.

Where attendance at an evening meeting is required, the employee should make every effort to adjust their working day to avoid the need to travel home and then out again for an evening meeting. Only where a second journey to an evening meeting on the same day is unavoidable can the full mileage for the second journey be claimed.

Hybrid Working

Where it is agreed that an employee can spend part of their working week at home:

- Mileage between home and the employee's work location/admin base cannot be claimed
- Mileage between home and a different work location can be claimed with the applicable normal commute deducted.

Please refer to the example below:

Example - Hybrid Working Claims

An employee, who resides in Westhill, chooses (with agreement from their Service) to work 3 days at home and 2 days at their location/admin base, Woodhill House. Their normal commute is 15 miles.

Scenario (i) – Employee attends a meeting at Woodhill House on a day they would normally be working from home. Not entitled to claim any commuting mileage.

Scenario (ii) – Employee required to attend meeting in Huntly on a day they would normally be working from home. Entitled to claim mileage to and from Huntly (65 miles) less their normal commuting mileage (15 miles). Total claim of 50 miles.

Scenario (iii) – Employee goes to another base nearer their home (Gordon House) to work for the day. Not entitled to claim any commuting mileage.

Any new employees who will be working as per the hybrid model should be allocated a location/admin base for mileage calculation claims and this will be included within their contract of employment.

Designated Home Workers

Home workers who have an employment contract specifying that they will be based permanently at home can claim all mileage undertaken for work related purposes.

For those employees spending their entire working week working only from their home, all the following HMRC conditions must be satisfied before the home can be considered a permanent workplace for *the purposes of claiming business mileage*:

- substantive duties must be performed at home;
- those duties cannot be performed without the use of appropriate facilities;
- any equipment necessary to carry out the duties is available at home and is not available at another potential workplace; and
- there must be a requirement, and not a choice, for the person to work from home.

It is highly unlikely that employees will meet these conditions for the purposes of claiming mileage. Therefore, as outlined in the hybrid working examples above, there will be a requirement to deduct their normal commute when claiming for business journeys. For the purposes of determining their normal commute, the employee will have a designated administrative base.

In those exceptional circumstances where an employee fully satisfies the HMRC criteria, they will be entitled to claim for all business mileage undertaken. In such cases, revised contractual documentation will be issued confirming their home as their permanent workplace. This will also be recorded on the HR/Payroll system thus allowing for more robust verification of mileage claims and for auditing purposes, including by HMRC.

Services will be required to ensure that the status of such homeworkers is regularly reviewed for compliance.

Please refer to the example below:

Example – Homeworking & Mileage Claims

An employee, who resides in Westhill, spends their entire working week, working only from their home. Their working arrangements do **not** satisfy the HMRC conditions and therefore their home is not considered a permanent workplace for the purposes of claiming business mileage. Their designated administrative base is Woodhill House.

Scenario (i) – Employee attend an ad-hoc meeting at Woodhill House. Not entitled to claim any mileage.

An employee, who resides in Westhill, spends their entire working week, working only from their home. Their working arrangements **satisfy** the HMRC conditions and therefore their home is considered a permanent workplace for the purposes of claiming business mileage.

Scenario (ii) – Employee attends an ad-hoc meeting at Woodhill House. Will be entitled to claim for all business mileage incurred i.e. 15 miles.

Geographical Area Mileage Claiming for Mobile Employees

HMRC regulations allow mobile employees who live and work within a defined geographical area to claim mileage from their home, subject to the following conditions being met:

- (i) The employee has no other permanent workplace.
- (ii) The employee attends the area in the performance of their duties.
- (iii) The employee has a job where the duties are defined by reference to a geographical area.

Where the service determines an employee or post meets the above conditions, the line manager should complete and submit the assessment form:

[Geographical Area Mileage Claiming Assessment Form](#)

On receipt of the application, the payroll/HR system will be updated, and a contract variation will be issued to the individual(s) affected. From the effective date detailed on the contract variation an employee can submit mileage claims with no deduction of what was previously considered commuting mileage. However, please note that employees living outside of their contracted geographical work area, must deduct commuting mileage from the area boundary (refer to the example below).

Otherwise, journeys undertaken within the geographical area will be reimbursed upon submission of an authorised Travel and Subsistence claim. Commuting journeys are not included within working time which begins at the start of your shift time.

Example

A Home Carer **lives in Montrose** and her **first and last clients reside in Laurencekirk**. Their home is located outside Aberdeenshire, they can only start claiming mileage when they reach the Aberdeenshire boundary, which for the purposes of this example is at St Cyrus. So, the mileage undertaken from their home to St Cyrus cannot be claimed, likewise on the journey home, the mileage claimed will stop at St Cyrus. In total, they will be entitled to claim a minimum 13.5 miles for travelling to and from their first and last clients.

Employees on a Relief Contract

Employees on relief contracts cannot make claims for attending their place of work unless there are exceptional circumstances where service provision would be affected. All relief mileage claims must, therefore, be approved by a Head of Service or a senior officer.

Any payments made in respect of travel between your home and normal place of work are taxable and liable to national insurance contributions. Authorised relief mileage claims between the employee's home and place of work, and return to home, should be claimed using the paper-based Travel & Subsistence claim form. The Travel & Benefits team will verify the claim as taxable before arranging for a payment to be made.

You can access a copy of the [claim form](#) to download and complete. Please refer to [Taxable Mileage section](#) for more information about Taxable Mileage claims.

Relief and Supply

Where a relief or supply employee has a designated work base, home to place of work is deducted.

Where there is no designated work base, home to work mileage is based on where the relief or supply shift is worked.

VAT Receipts

All mileage claims must be supported by fuel VAT receipts which should:

- Be of a sufficient value to cover the business journey being reimbursed
- Pre-date the business journey being claimed, which can be the same day, and be sufficiently current that fuel purchased could reasonably be regarded as being for the journey(s) claimed
- Attached to a Travel & Subsistence claim at the point of submission. The Council will accept a clear digital image of the receipt, e.g. a picture from a smartphone or a scan from a printing/scanning device
- Receipts need to be reproduced if requested by HMRC.

The Council recovers VAT on mileage payments and failure to comply with this procedure may result in the Council having to repay a significant proportion of this reclaimed VAT. Claims will be pro-actively monitored and those submitted without receipts being attached will not be paid.

Frequently asked questions regarding VAT receipts have been provided within the [Mileage VAT Receipts Factsheet](#).

Taxable Mileage

An employee's journey from home to their place of work is considered a commute and can only be reimbursed in exceptional circumstances:

If an employee is:

- Required to urgently attend their normal work base outside of their normal working hours

and

- No overtime payment or TOIL claim is being made

A mileage claim can be submitted for a journey between the employee's home address and their place of work. The payment will be subject to tax and national insurance. Employees with lease cars cannot claim taxable mileage.

This type of mileage must be claimed in the '**Taxable Mileage Claimed**' column of the paper-based [Travelling and Subsistence claim form](#) and the reason clearly stated in the '**Reason for Journey or Claim**' column. The '**Details of the Journey**' column must be completed as home to base to home.

It is the responsibility of both the employee and authorising officer to ensure that any mileage claimed in the taxable mileage column is verified as correct and is deemed by the line manager as an "exceptional circumstance". If there is any doubt, guidance is available from the Travel & Benefits team.

Subsistence

Subsistence should not be claimed where the Council, or any other body, provides a suitable meal free of charge e.g., as part of overnight accommodation.

The Council will only reimburse subsistence expenses incurred by an employee if they are outside the boundaries of Aberdeen City and Shire **and** meet the following qualifying conditions:

- The employee is travelling on behalf of the Council in performance of their duties

and

- The employee incurred a cost of a meal (food & non-alcoholic drink) after starting

Subsistence reimbursement claims can be made within ESS with receipts attached. The Council will accept a clear digital image of the receipt, e.g., a picture from a

smartphone or a scan from a printing/scanning device. Receipts must be clear and legible and must be reproduced if requested by HMRC.

The council recovers VAT on subsistence and expenses. To enable this the following must be included within the receipt attached:

- name and address of supplier
- VAT registration number of supplier
- Date of supply (i.e tax point)
- Description sufficient to identify the goods or services supplied
- Total amount payable inclusive of VAT with the percentage of VAT included

Card receipts are not acceptable evidence of VAT. VAT can only be recovered when it is included in the charge.

Reimbursement of subsistence expenses will be limited to the benchmark rates provided by HM Revenues & Customs as detailed below:

Reimbursement of Subsistence Expenses		
Rate	Description	Value
5 Hour	Where an employee has been away from home for a period of at least 5 hours and has incurred the cost of a meal	Up to £5.00
10 Hour	Where an employee has been away from home for a period of at least 10 hours and has incurred the cost of two meals	Up to £10.00
12 Hour	Where an employee has been away from home for a period of at least 12 hours and has incurred the cost of three meals	Up to £15.00
24 Hours	Where an employee has been away from home for a day and has incurred the cost of meals.	Up to £25.00

A meal is defined as a combination of food and drink. Alcohol cannot form part of any claim.

Example 1

An employee leaves her home at 5.30am to attend a meeting in Edinburgh. She returns at 9.30pm.

She is entitled to claim a maximum of £25.00 in subsistence.

(16 hours away from home).

Example 2

An employee leaves his home at 6.30am to attend a meeting in Dundee. He returns at 3.30pm.

He is entitled to claim a maximum of £5.00 in subsistence (5 Hour only).

Example 3

An employee leaves her home at 7.30am to attend a meeting in Fraserburgh. She returns at 5.30pm.

She is not entitled to claim any subsistence expenses as her journey was within Aberdeenshire.

When submitting subsistence claims the following items do not include UK VAT and should be recorded as Other Expenses (No VAT) or Subsistence (No VAT).

Cold takeaway food e.g sandwich, bus or rail fares, on-street parking, currency, expenditure incurred out with the UK, newspapers, postage stamps.

If in doubt, please process as Other Expense or Subsistence (No VAT).

Receipts may include items with VAT and some without, claims should be split between (VAT) and (No VAT).

Allowances

Personal Vehicle Allowances

An employee will be able to claim for mileage incurred whilst carrying out the duties of their job in the form of mileage reimbursement rates. Mileage claimed will be paid at the following rates:

Miles Claimed	Rate Per Mile
0-10,000	45p
10,001 +	25p

Mileage claims will be paid a month in arrears, i.e. mileage undertaken in January will be reimbursed alongside February's salary providing the claim form is authorised and received by the Travel & Benefits team by the processing deadline. All mileage claims must be supported by a valid fuel VAT receipt (see [VAT Receipt section](#) for more information).

Motorcycles and Bicycles

The mileage rates applicable for motorcyclists and cyclists are detailed below:

Miles Claimed	Rate Per Mile
Motorcycle	24p
Bicycle	20p

Motorcycle and bicycle users can claim mileage reimbursement via a Travel & Subsistence claim. To ensure mileage is paid at the correct rates, the vehicle type should be selected when making your travel claim.

Passenger Payments

HM Revenue & Customs permits a maximum tax-free payment of 5p per mile for carrying fellow employees in a personal vehicle if the journey is also business related for them.

Passenger payments cannot be claimed for non-employees, e.g. Social Work clients.

Passenger mileage can be reimbursed by completing page 2 of the online Travel & Subsistence claim form for mileage with passengers. The claim amount is the total number of business miles travelled with a passenger.

Passenger mileage payments will be audited, and if fraudulent claims are detected, the employee involved may be subject to disciplinary procedures.

Recording Time When Travelling

Employees who are required to travel directly from their home, to a place other than their normal place of work, on behalf of the Council, are entitled to claim time spent travelling.

Employees can claim up to a **maximum of 12 hours credit per day**. This should include time spent working/training and travelling, less normal commuting time and meal breaks. This is also subject to prior agreement from their authorising officer. Excessively long days should be regarded as exceptional and not part of a regular work pattern.

Refer to the [Learning & Development Policy](#) for information on claiming time when attending day or block release training.

Time off in Lieu (TOIL)

The Council recognises that, on occasion, employees will be required to work outside of their normal working hours. As an employer we are required to protect the health and safety of our employees by ensuring that they do not work excessive hours, and that any additional hours are agreed in advance and monitored appropriately.

Authorising officers are required to manage the TOIL accrued by their staff ensuring that it is taken at times that minimise disruption to service provision. TOIL should only be used occasionally to deal with fluctuations in workload.

Please refer to the [Overtime & TOIL](#) guidance appendix for more information.

Excess Travel

Where an employee is compulsorily transferred to a different work location, they may be eligible to receive an excess travel payment in order to help alleviate the additional costs incurred.

Please refer to the [Corporate Travel Page](#) for the Excess Travel claim form.

Document Revision History

Document Revision History					
Rev No.	Rev Date	Summary of Changes	Reviewing Team	Contributors	Next Review Year
001	17 Aug 2010	Creation of all documents	Reward and Analytics		2014
002	1 Apr 2014	Change re. Terms & Conditions	Reward and Analytics		2015
003	5 May 2015	General Review	Reward and Analytics		2018
004	11 May 2018	Change to Excess Commute for mileage claims	Reward and Analytics		2020
005	2 Mar 2020	Updated re online T&S claim process, Car Club provision and self-booking Daily Rentals. Vehicle Check and Arrangements for Disabled Employees sections added.	Reward and Analytics		2023
006	1 Sep 2023	Format, Structure changes. General update. Hybrid Working, Home Working, Geographical area claiming added	Reward and Analytics		

Appendix One

