

CARDIFF COUNCIL

TRAVELLING AND SUBSISTENCE POLICY AND PROCEDURE

PURPOSE

1. The purpose of this Policy and Procedure is to outline the travel and subsistence allowances, including motor car, motorcycle and bicycle allowances, bus fares, car parking, and meals, which will be payable to all employees who incur additional expense in the course of their work, together with the setting of the criteria in relation to the payment of such allowances. This will ensure that payments are only made when actual costs are incurred.
2. It is the aim of the Council to utilise the most cost effective method of transport for all journeys and subsistence payments at all times. The discretionary elements contained within relevant national agreements will be interpreted by the Authority in the best interest of the Council and its employees, within the financial resources of the Council.

SCOPE

3. The Council has indicated that there should be one set of travel and subsistence rates for all eligible employees irrespective of grade or status. This Policy and Procedure will therefore apply to all employees with the exception of its school based employees. The Policy is commended to all School Governing Bodies.

KEY PRINCIPLES

4. The Council intends to ensure that no employee is financially disadvantaged whilst undertaking duties that take them from their normal place of work, in so far as such expenses that may be incurred are reasonable and necessary to perform those duties.
5. The Council has determined subsistence is only payable where an employee is directed to undertake duties or travel outside the City of Cardiff boundary. If an employee is required to undertake duties at a work location that is not their usual place of work but is within the City of Cardiff boundaries then subsistence will not be paid.
6. There will be one set of rates (as indicated below) for all employees irrespective of grade or status and these rates will be reviewed on an annual basis.

7. The travelling and subsistence rates are based on a maximum reimbursement figure, rather than an allowance, and should only be reimbursed where officers provide evidence that expenditure has been incurred by the provision of valid VAT receipts.
8. There will also be a single rate scheme (based on HMRC tax free rates) for motor car, motorcycle and bicycle mileage rates.
9. Officers travelling outside the County boundary on official business, such as attending conferences, courses, meetings etc. should consult with their line manager to agree the most practical and cost effective method of travel i.e. public transport, private car or a leased/pool car administered via Central Transport Services. The aim in determining appropriate travel arrangements is to seek the optimum match between the efficient use of time, a fair reimbursement of costs to the employee and the economical use of public resources.
10. When using public transport, wherever possible advantage should be made of any economy fares or weekly tickets. Where employees are required to use rail travel standard class fares should be the norm for all employees.
11. In an effort to obtain best value for money overnight stays in hotels should, where possible, be booked in advance using the nominated contractor (which can be confirmed by the Financial Services Corporate Procurement Services) ensuring that as far as possible the cost of the overnight stay does not exceed the limits as set out below. Where possible a minimum of three star accommodation should be provided.
12. The success of this Policy is underpinned by trust. Abuse of this Policy is a breach of trust and will be dealt with in accordance with the Council's disciplinary procedures. Any attempt to fraudulently claim travel expenses or subsistence allowances will be regarded as gross misconduct.
13. The introduction of this new Travel and Subsistence Policy is intended to aid sustainability by encouraging employees to identify the most cost effective method of travel with the lowest carbon impact e.g. by the use of pool cars etc.
14. Claims for travel and subsistence should be made electronically via DigiGOV for which procedural guidance is available on the DigiGOV online Knowledge Base, and on the Council's Shaping the Future site. For employees who do not have access to DigiGOV they should submit their claims using the appropriate form to the HR People Services Contact Team.
15. This policy has been written to include, so far as is reasonable, preventative procedures in relation to Corporate Criminal Offence, pursuant to section 45(2) of the Criminal Finances Act 2017.

PROCEDURE FOR SUBSISTENCE REIMBURSEMENTS AND CRITERIA

16. Subsistence payments are reimbursements of expenses within a set limit. The cost of purchase of breakfast, lunch, tea or evening meal will be reimbursed, up to the maximum value stipulated below. This is subject to evidence (via valid VAT receipts) of the expenditure being incurred and that the costs have been incurred within the time limits specified.
17. Out of County allowances for absences of over 4 hours
- a) BREAKFAST – The employee must be away from the fixed work centre or home, whichever is relevant, for more than four hours before 11:00am - **£5.08**
 - b) LUNCH – The employee must be away from the fixed work centre or home, whichever is relevant for more than four hours including the period 12 noon to 2:00pm - **£6.99**
 - c) TEA – The employee must be away from the fixed work centre or home whichever is relevant, for more than four hours, including the period 3:00pm to 6:00pm - **£2.76**
 - d) EVENING MEAL – The employee must be away from the fixed work centre or home, whichever is relevant, for more than four hours ending after 6:00pm - **£8.65**
 - e) OUT OF POCKET EXPENSES – The employee must be away from the fixed work centre or home, whichever is relevant, for a period of 24 hours - **£3.63**
18. If the absence falls between (c) and (d) above, only one of the approved expenses will be reimbursed, whichever is the most appropriate.

PROCEDURE FOR TRAVEL AND OVERNIGHT ACCOMMODATION

19. Where, in the opinion of the authorising officer, an overnight stay is warranted, accommodation should be arranged by the Service Area using the nominated contractor ensuring as far as possible the cost of the overnight stay does not exceed the limits as set out below. Where possible a minimum of three star accommodation should be provided.
- a) Accommodation in London - **£94.03**
 - b) Accommodation outside London - **£82.44**

20. Where any limits are exceeded, the costs should be set out and justified by the authorising officer and agreed by the Chief Officer prior to the date of journey.
21. If the accommodation charge does not include an evening meal or breakfast then the meal allowances can be claimed in accordance with the limits set out in the Procedure for Subsistence Reimbursement as set out above. Also if the costs of the hotel accommodation includes any meals or if meals are provided at conferences courses etc, then subsistence rates are not paid for those meals.
22. Expenditure during the stay at the hotel, such as newspapers, drinks and other sundry items will be paid for by the individual employee.
23. Following the determination of which is the most practical and cost effective method of travel, i.e. public transport, leased/pool car or private car the following procedure should be followed. When using public transport (road/rail etc) all employees are required to use standard class or economy fares only. All tickets should be purchased in advance using the nominated contractor.
24. However in exceptional circumstances, the employees Chief Officer may authorise first class travel. These circumstances are as follows:
 - Where essential work needs to be undertaken / discussed during the journey;
 - Bookings made at short notice where it is imperative the journey is undertaken and standard class fares are not available.
25. Taxi fares will be payable in cases of urgency or where no public transport is reasonably available or convenient. The amount of the actual fare will be reimbursed plus any reasonable gratuity paid on production of a valid VAT receipt.
26. Employees who incur expenditure for parking fees and/or bridge tolls will be reimbursed actual expenditure on the production of a valid VAT receipt.
27. All employees are responsible for the correct calculation of the total amount claimed. Any anomalies may result in the payment being delayed. Original receipts must be submitted to support all claims. They must either be scanned onto DigiGOV or the relevant Manager must view the originals and maintain an appropriate filing system for the receipts for audit purposes. The Council reserves the right to refuse to meet the whole or part of a claim in respect of unreasonable expenses or expenses which could have been avoided had the journey been better planned.

PROCEDURE FOR CAR ALLOWANCES AND MILEAGE RATES

28. From the 1st April 2012 essential car allowance was withdrawn and a single rate mileage allowance based on the HMRC business mileage rate will be reimbursed as follows:

VEHICLE	MILEAGE RATE
Cars and Vans	45p per mile
Motorcycles	24p per mile
Bicycles	20p per mile

29. All employees who are required to undertake business mileage for the efficient performance of their duties will be expected to provide/gain access to a vehicle at reasonable notice.
30. In line with the Council's commitment to reducing its carbon impact, employees will be expected to make full use of the Council's pool cars and other vehicles available before considering using their own vehicle.
31. Claims should be completed via Digigov and submitted with valid VAT receipts immediately after the 14th of the month. Claims made more than 3 months old will not be reimbursed except in exceptional circumstances. For employees who do not have access to DigiGOV they should submit their claims using the appropriate form to the HR People Services Contact Team.
32. Employees should also refer to the [Council's Car Allowance Scheme Guidance](#) (1.CM.101) for further information and guidance and should also make themselves aware of the [Council's Code of guidance on Mobile Phones and Driving](#) (1. CM.028).