

Travel and Subsistence Guidance

Travel - general principles	
<ul style="list-style-type: none"> • In accordance with the council's commitment to sustainable transport and its local travel plan, employees are encouraged to use public transport (for which approved costs will be reimbursed), car sharing and alternative methods of travel, other than by car, wherever possible. • Employees should not be out of pocket and will be reimbursed reasonable excess expenditure incurred. • Only essential business journeys should be undertaken. Employees should explore alternatives where ever possible, eg teleconferencing. • Mileage can only be claimed for journeys made in the course of undertaking business. • Employees will have a contracted work base, which will be used in relation to mileage claims. • The council will not pay for normal home to work base journeys: such mileage will be deducted from a claim. The exception is where the employee would not normally have been expected to work e.g. call-outs, work on days outside the contractual week. This will be subject to tax and NI deductions. • Travel must be by the most cost effective means. • Employees should schedule the most efficient route for undertaking business. • Reasonable expenditure for car parking fees incurred in the course of business when away from the normal place of work will be reimbursed. • The council will also pay for carrying additional passengers, and reimburse business mileage for cyclists and motorcyclists based on the same principles as cars. 	
Mileage rates	
Business and training car mileage	
Reimbursed at HM Revenue & Customs rates. With effect from April 2011 these are:	
Up to 10,000 miles per annum	45 pence per mile
Over 10,000 miles per annum	25 pence per mile
Employees will also be paid an additional 5p per mile if they carry additional passenger(s). The passenger must be an employee of Herefordshire Council and on council business in order to claim the additional 5p per mile.	
Motorbikes, mopeds and cycles	
Motorbikes and mopeds	24 pence per mile
Cycles	20 pence per mile
Lease car holders	
Lease car holders will be paid the HMRC advisory fuel rates for company cars. Current rates can be found on the HMRC website Advisory Rates for Company Cars .	

Subsistence – general principles	
<ul style="list-style-type: none"> Reasonable expenditure for subsistence will be paid only when travelling outside of Herefordshire. Claims for meals will not be accepted if the meal has been provided. An example is lunch provided at a seminar. Claims for alcoholic beverages will not be reimbursed. Employees must also ensure that they comply with council's employee code of conduct on the consumption of alcohol whilst representing the council. Overnight accommodation must be agreed by a manager in advance. Payment for overnight accommodation should not normally exceed the cost of 3 Star or equivalent accommodation. Overseas trips must be authorised by a director in advance of travel, including confirmation of the allocated budget for expenses. The appropriate cabinet member should also be informed. 	
Subsistence – expenses framework	
<p>Subsistence payments should not normally exceed the maximum amounts below. In exceptional circumstances an AD may authorise a higher amount.</p> <p>Breakfast: £4.50</p> <p>Can be paid where an employee leaves home before 7.00 am</p> <p>Lunch: £6.50</p> <p>Can be paid where an employee is absent from his/her normal place of work for a period including the lunchtime 12 noon to 2.00 pm:</p> <p>Tea: £2.50</p> <p>Payable if the employee is absent from his/her normal place of work which includes the period 3.00 pm to 6.30 pm until 8.30 pm</p> <p>Evening Meal £10.00</p> <p>Payable if the employee arrives home after 8.30 pm or is staying overnight.</p> <p>Overnight Accommodation (should not normally exceed 3* accommodation)</p> <p>Bed & Breakfast or hotel accommodation outside of London: £75 per night</p> <p>Bed & Breakfast or hotel accommodation within London £90 per night</p>	
Claims	
<p>All claims must</p> <ul style="list-style-type: none"> be claimed via Business World 	

- be supported by receipts
- be submitted within one calendar month of the period to which it relates, unless authorised by an AD and director
- have a VAT receipt if the claim is for over 250 miles (see below)

Employees can self-certify travel expense to a maximum of £100 per month.

Mileage claims exceeding 250 miles

It is a requirement to retain VAT invoices for all mileage claims exceeding 250 miles representing the fuel element of the mileage rate paid (this may be different to the mileage amount paid to you as an expenses claim).

If you submit a mileage expense claim exceeding 250 miles you **MUST** obtain a VAT receipt for at least the value of the fuel element of the claim per the table below. The receipt/s should be dated before the mileage is actually completed, not after e.g. mileage for 1-30 Sept a receipt dated 1st October is invalid. A receipt is not required where the claim is less than 250 miles.

Any claims over 250 miles without the correct supporting VAT receipt **will be rejected**.

Fuel element of all mileage claims, per mile

<i>Engine Size</i>	<i>Petrol</i>	<i>Diesel</i>	<i>LPG</i>
1400cc or less	10p	10p	6p
1401cc to 2000cc	13p	10p	8p
Over 2000cc	18p	13p	10p

For example, if Mr Smith has a 2.2 litre diesel car and submits a mileage claim for 300 miles, he will need to provide VAT receipt(s) showing a total cost of diesel of at least £39.

Example: Minimum VAT receipt required for a 250 mile claim

<i>Engine Size</i>	<i>Petrol</i>	<i>Diesel</i>	<i>LPG</i>
1400cc or less	£25.00	£25.00	£15.00
1401cc to 2000cc	£32.50	£25.00	£20.00
Over 2000cc	£45.00	£32.50	£25.00

Further information is available from Payroll.