

## **SECTION 6 - TRAVELLING AND SUBSISTENCE**

### **61(2) SUBSISTENCE ALLOWANCES**

#### **1 Introduction**

The existing provisions of Paragraph 61 of the National Agreement were introduced with effect from 1st March 1983. However, because the National Agreement only provides a broad outline of the subsistence allowances to which officers are entitled and since it is silent on a number of issues the National Joint Secretaries have provided advice on the issue and this has now been incorporated into the local scheme as outlined below:-

#### **2 To Whom The Scheme Applies**

All officers whose conditions of service are those of the NJC for Local Government Services, JNC for Local Authority Craft and Associated Employees and JNC for Chief Officers in Local Authorities (excluding those who have separate arrangements under TUPE), shall have this scheme applied to them.

#### **3 Principles Of The Scheme And Eligibility To Claim An Allowance**

(a) The basic principle and intention of the scheme is that an officer should not be placed at a financial disadvantage because they are about their employer's business and that they should be fairly compensated for additional expenditure genuinely incurred.

(b) The main point to bear in mind is that there is **no automatic entitlement** to claim a subsistence allowance. In assessing whether officers are entitled to receive a subsistence allowance there are two criteria which need to be met:-

(i) they will have had to actually incur additional expenditure on the purchase of a meal (i.e. additional to their **normal** personal outlay)

(ii) they will have been prevented from following their **normal** meal arrangements.

(c) An officer will not normally be considered to have been prevented from following their normal lunchtime routine if:-

(i) he/she can arrange his/her duties so as to be at his/her usual place(s) of work during the luncheon period, or

(ii) his/she can arrange his/her duties so as to be at an establishment where the City Council provides luncheon facilities during the luncheon period, or

(iii) his/her travels do not take him/her outside an area one mile in radius from the Civic Hall during the luncheon period, or

(iv) his/her travels do not take him/her outside an area one mile in radius from his/her usual centre during the luncheon period.

For this purpose luncheon period is defined as between 12 noon and 2 p.m. and the officer should be able to take a luncheon break of at least one hour during this period.

#### **4 Application Of The Scheme**

There are three main types of working pattern into which officers would generally fall and the position in relation to payment of the allowances for each of these groups is set out below:

##### **(a) Officers who generally work at a fixed base**

This category covers those officers who work at a fixed base and only on rare occasions are asked to go out on business from which they are unable to return to their base for lunch. Entitlement to an allowance will depend on whether **additional expenditure** is incurred in purchasing a meal of a similar standard to that normally taken i.e. additional to their normal personal outlay).

##### **(b) Officers whose duties are such that they are essentially mobile**

Officers whose duties are such that they are essentially mobile will rarely be in a position to return to their administrative base for lunch and so their 'normal meal arrangements' will probably involve them in eating at any one of a number of establishments. Such officers may work to a clearly established pattern with a recognised 'beat' which means that they would know where they were likely to be in normal circumstances. If such officers found themselves in a situation where they needed to depart from these norms and, as a result, incurred **additional expenditure** (i.e. over and above their **normal** personal outlay) then an allowance would be payable.

Equally, within such officer's 'normal meal arrangement' there may be days when, by virtue of their duties, they will incur expenditure additional to their normal outlay. Although the need to do so might be part of the officer's normal routine they would still be at a financial disadvantage because they were about the Council's business and, as such, would be entitled to an allowance.

**(c) Officers who are frequently required to work away from their administrative centre**

The work pattern of these officers would fall somewhere between those described at (a) and (b) above. For example they may be based at a particular office for say, three days per week, and have to be away from the office twice per week on average. Whether or not these officers should receive an allowance for those days spent away from their administrative centre would depend on whether **additional expenditure** is actually incurred and also the degree of disruption from their normal routine.

(d) The examples of working patterns described in (a) to (c) above is intended to be used as a guide and by no means is intended to cover all working patterns. There are a variety of situations which might give rise to a claim which should be judged against the principles and criteria of the scheme as outlined in paragraph 3 above.

(e) There will be no entitlement to claim an allowance when an officer's work location is changed.

**5 Certification/Receipts**

Although officers will be required to certify that additional expenditure has been incurred the national agreement does not include a requirement for the production of receipts and the payment of an allowance is, therefore, not conditional on their production.

**6 Amount Of The Allowance**

Once the entitlement to an allowance has been established the amount to be paid is in accordance with that laid down in the National Agreement.

**7 Conditions Affecting Officers Attending Residential Training Courses And Attending Day Colleges**

**(a) Residential Training Courses - Where costs exceed Subsistence Allowance**

Where an officer attends a residential training course and the costs of the hotel accommodation arranged exceed the subsistence allowance in the Scheme of Conditions of Service the full accommodation expenses will be reimbursed.

Generally the accommodation expenses will be known in advance, but in those cases where an officer arrives at a hotel late in the day and has to take a meal, the cost of which has not been taken into account in the full accommodation expenses, he/she shall be reimbursed the cost of the standard meal, even though it may be in excess of the subsistence allowance. The claim must be supported by a receipt.

#### **(b) Residential Training Courses - Out-of-Pocket Expenses**

Officers attending residential training courses shall be entitled to claim out of pocket expenses. The recommended allowance in respect of necessary out-of-pocket expenses incurred at residential training courses is in accordance with the council's locally agreed conditions of service.

For courses lasting one week or more the allowance is in accordance with the rates shown on the card at the back of the NJC for Local Government Services Handbook this provision is limited to six weeks in respect of any course and subject to review thereafter. Where an employee has to arrive for a week's course of training at the training establishment on the preceding Sunday night, and thus will be in attendance for five nights, he/she should receive an allowance in respect of that night outside the weekly limit.

#### **(c) Officers Attending College**

Officers who attend a college situated within the Leeds City Council boundary shall not be entitled claim a subsistence allowance.

Officers who, during normal office hours, attend a college which is situated outside of the geographical area of Leeds City Council and who are prevented from taking lunch at the place they would normally do so shall be entitled to claim a subsistence allowance equivalent to one half of the prescribed lunch allowance. This criteria should also be extended to cover tea and dinner allowances where attendance times indicate that an allowance is appropriate. Therefore, officers attending college on a day-release evening basis at locations outside the City Council boundary are eligible to claim one half of the prescribed tea allowance where the course requires attendance beyond 6.00 p.m. or one half of the prescribed evening meal allowance where attendance is necessary after 8.30 p.m. but not both.

#### **(d) Training at Council Establishments**

There is no eligibility to claim a lunch allowance where facilities for a suitable meal are provided at the Council establishment or where the course is being held in the City Centre.

## **8 Types Of Allowances**

The allowances are as follows:-

Breakfast \  
Lunch \ are in accordance with the rates shown on the card at the  
back of the  
Tea / NJC for Local Government Services book  
Evening Meal /

### **(a) Overnight Provision**

Chief officers have the discretion to approve individual costs of all overnight stays, subject to the officer producing a receipt.

In exercising this discretion, Chief Officers are asked only to approve reasonable costs and, generally speaking, this is interpreted to mean hotel accommodation in the 2 star/3 star categories. There may, however, be occasions where, through the negotiation of discounts, it is desirable for officers to stay in better accommodation than 2 star/3 star categories and this will be permissible so long as the costs of such accommodation are within the broad banding for 3 star accommodation.

### **(b) Officers Travelling by Rail**

All officers are expected to travel second class.

Officers travelling by rail who necessarily take a meal in a restaurant car shall be reimbursed the actual cost of the standard meal. The claim must be supported by an official receipt.

## **9 How To Claim Reimbursement And Payment Of Advances**

### **(a) Format of Claim**

Claims for payment of subsistence allowances in respect of duties carried out within the area of the City Council shall be reimbursed at monthly intervals on the prescribed form which must be certified by the Chief Officer or those officers specifically authorised for that purpose. Payments shall be made either from petty cash or with salaries. In the latter case, the claim should be made on the Council's Expense Claim Form' (which is also used for car mileage claims), and supported by a log sheet detailing the items claimed for. Claims for payment of subsistence allowances in lieu of overtime shall be made on the overtime claim form and shall be paid through the payroll systems.

## **(b) Payment of Advances**

Where an officer is undertaking duties which require him/her to be absent from his/her administrative centre for more than 24 hours he/she may be granted an advance on account of subsistence allowances to which he/she is entitled. He/she must provide a temporary receipt for such advances handed over. In such cases the advance must not exceed the estimated subsistence etc. payable. The officer will be required to submit his/her actual claim for expenses as soon as possible. The amount of the advance will then be deducted and the temporary receipt returned.

## **10 Payment Of Allowances To Officers In Lieu Of Overtime Who Are Not Entitled To Overtime Payments**

(a) The subsistence allowances shown in Paragraph 6 shall also apply to officers working at their normal place of employment, but outside their normal hours and who are above the salary limit for overtime payments.

(b) On a weekday an officer will be eligible to claim a tea allowance if work continues after 6.00 p.m. or a dinner allowance where work continues after 8.30 p.m. but not both. At weekends, a lunch, tea and dinner allowance may be claimed, dependent upon the time of the day when the overtime is worked.

(c) Where an authority exists for officers who are above the overtime limit to be paid overtime on a planned basis then they will not be entitled to claim a subsistence allowance in respect of that overtime working.

## **62 TRAVELLING AND DISTURBANCE ALLOWANCES FOR TRANSFERRED OFFICERS**

### **1 Removal And Relocation Scheme**

Officers who need to move home as a direct result of taking up an appointment with the City Council may be eligible to receive financial assistance. The scheme, together with guidance notes for Personnel Officers, is shown at Appendix 12.

### **2 Excess Travelling Allowance**

(a) An officer whose place of work is changed by management is entitled to claim as excess travelling allowance. (Note: An officer who applies for a post which is located elsewhere is not entitled to the allowance).

(b) The allowance see(f)below is based on the difference in the journeys between the old location and home, and the new location and home. It is paid at public transport rates except that:-

- (i) An Essential User can claim the difference at the appropriate car mileage rate for essential users for all days;
- (ii) A Casual User can claim the difference at the appropriate car mileage allowance rate for casual users on days when he/she is authorised to use his/her car on business.
- (c) The allowance is payable for 4 years from the date of the move.
- (d) The allowance is taxable and the Deputy Chief Executive (Resources) will deduct tax at source so that the amount actually paid to the officer is net of tax.
- (e) The allowance is only payable on days when the officer attends work. When an officer works temporarily at another location he/she is entitled to receive the allowance, provided the other location is further away from his/her home (he/she may also be entitled to an allowance in respect of the journey between his/her normal workplace and his/her temporary workplace); if the temporary location is nearer to his/her home, his/her excess travelling allowance is the difference between home and that location and home and the old location (and he/she is not entitled to any allowance in respect of miles between his/her new location and his/her temporary location).
- (f) This agreement applies only where the difference between the cost of travelling (both ways) from home to the new place of work and from home to the old place of work is more than the amount set out on the card inside the back cover of the Scheme of Conditions of Service for Local Government Services.

### **3 Removal And Disturbance Payments - Residential Employees**

Employees who, as part of their conditions of employment, are required to live in premises provided by the Council and who, at the instigation of the Council, are required to move to alternative accommodation are eligible to claim the following financial assistance:-

#### **(a) Removal Expenses**

Cost of removal of furniture and effects from his/her old home to new; including the insurance of goods in transit. The reimbursement to be equal to the amount of the lower of two competitive tenders. The employee can engage the contractor of his/her choice providing they pay the difference in cost between the two tenders.

## **(b) Disturbance Allowance**

A payment in accordance with Paragraph 7 (e) of Appendix E of the NJC for Local Government Conditions of Service to cover **actual** expenditure incurred in relation to incidental expenses connected with moving house, e.g. alteration or replacement of curtains, carpets, fixtures and fittings; relaying floor covering; conversion and installation of electrical and gas appliances, etc.

N.B. In authorising claims for new carpets Chief Officers should ensure:

- (a) every effort has been made to adapt existing carpets;
- (b) the claim is not considered to be excessive; and
- (c) the claim is still within the maximum amount provided by the Scheme.

In accordance with the scheme, individual Chief Officers will now have the discretion to grant, in relation to the particular circumstances of each case and the expenditure actually incurred, a disturbance allowance not exceeding the amount as determined by the NJC for Local Government Services. Receipts will be required for all expenditure incurred.

## **63 MOTOR CAR ALLOWANCES**

For the avoidance of doubt this Policy update replaces Section 6 of Local Conditions of Service, paragraph 63 – Motor Car Allowances as from 1st December 2014

The following local conditions and procedures apply:-

### **1 Designation Of Car User**

For existing roles Chief Officers are authorised to designate an officer as either a casual or essential user. For new roles the decision as to whether or not the post be designated as essential or casual will be taken by the Chief Officer HR. When determining the allocation of an essential user allowance the following criteria should be used:-

- (a) The Officer must travel in excess of 2,500 miles per year on official Council business.
- (b) The vehicle must be used on an average of at least three days per week on official Council business.
- (c) The Officer, as part of his/her normal duties, is required to carry passengers or bulky equipment on a regular basis.



(d) The Officer is required to be on emergency standby on a regular basis.

(e) The officer is required to use his/her vehicle outside of public transport hours on a regular basis.

To be designated an essential user the officer will need to satisfy at least two of the first three criteria, however, in certain circumstances (d) and (e) can be taken into account.

When determining the allocation of an essential user car status to those individuals or groups who may be classed as 'special cases', the following criteria will be used:-

(a) Effective use of Officers time

(b) Vulnerability of the employee

(c) Areas of recruitment difficulty

When an employee moves from an essential to a casual post or vice versa then with effect from the date of appointment his/her mileage for that particular year should revert to a nil balance.

The lump sum payment paid to essential car users will be £963 per annum. The mileage rate reimbursed will be 40.9p per mile for the first 8,500 miles and 14.4p thereafter. These rates will be frozen and no increase will apply.

The fieldworkers agreement, agreed in 1986 (social services) covering posts that now fall within Adult Social Care and Children's Services will continue to apply for the specifically identified posts. The list of job titles covered by the terms of this agreement will be reviewed regularly to ensure that relevant and current job titles are detailed.

Essential car user status will be reviewed every 6 months, April and October, taking into account the previous 12 months mileage claim. Those employees who no longer meet the eligibility criteria will have the essential car user allowance removed. The first review will take place in April 2015

Casual car users will be reimbursed at the HMRC mileage rate of 45p per mile for the first 10,000 miles and 25p per mile thereafter. The 45p and 25p per mile rates will increase or decrease in line with the approved HMRC mileage rates.

This updated Section 6 paragraph 63 of the Travel and Subsistence policy supersedes any other documents referencing the essential car user scheme, its allowances and related mileage rates on Insite or otherwise

with the exception of any additional variances agreed within the Fieldworker Agreement.

*(Changes to Section 63 effective 1st December 2014- Agreed in the Collective Agreement –Changes to Terms & Conditions of Service 2014)*

## **2 Taxi Service For Disabled People**

On 25th March, 1987 the Personnel Services Committee agreed that where a disabled person is the best candidate for a post which carries an **essential user allowance** and their disability prevents them from driving, then a licensed hire vehicle will be provided to enable them to undertake their duties as and when required.

## **3 Designation Of Car Users - Manual Staff**

The Personnel Services Committee, at their meeting on 12th September 1990, considered a report and gave approval for the Director of Social Service to pay Selected Home Care Staff casual user car allowance rates in accordance with the Conditions of Service for APT & C Services as interpreted in the Council's Local Conditions.

In certain circumstances, it would be both appropriate and desirable for home Care Staff to use their private cars to carry out their duties on behalf of the Authority and be reimbursed accordingly, e.g.:-

(a) During the evening when a relatively small group of staff provide a service for a large number of clients spread over a wide geographical area.

(b) Where staff are required to visit clients outside of normal working hours, often late at night and in areas of the city where they may be at risk.

(c) In the rural areas where patch sizes are considerably larger than in the more densely populated areas of the City and where public transport is either limited or non-existent.

## **4 Approved Journeys**

4.1 An authorised user shall receive an allowance for all mileage incurred on official business within the geographical area of West Yorkshire.

4.2 Where an officer is required to travel on journeys outside the West Yorkshire boundary, the officer will be reimbursed at the appropriate Public Transport fares or at the appropriate car allowance rates, whichever is the lower. Public Transport is defined as a shared passenger transport service available for use by the general public e.g. bus, train etc. Where one or more passengers are carried on a journey outside the Revised Travel & Subsistence Policy v.6 1Dec 2014

geographical area, the officer will be reimbursed in the same manner; either the aggregate of the Public Transport fares or the appropriate car allowance rates whichever is the lower.

4.3 Allowances will not be paid for mileage incurred between an officer's home and his/her administrative centre except in the following circumstances:-

(a) When an officer is called out in an emergency;

(b) When an officer, having returned home, is required to carry out the duties of his/her post during hours in addition to his/her normal working hours;

(c) When an officer is required to carry out duties at a time when it is not practicable to use public transport.

4.4 When an officer calls at a departmental establishment or job on his/her journey between his/her home and his/her normal administrative centre, he/she shall be entitled to claim the excess mileage incurred.

4.5 Where an officer travels direct from home to a departmental establishment or job and returns home direct, he/she shall be reimbursed any mileage incurred which exceeds that which he/she would have incurred had he/she travelled his/her normal journey from home to his/her administrative centre and return.

4.6 The Council have the right to require an officer to carry official passengers without any additional payment except as defined in paragraph 2.2.

4.7 Officers shall not use their own motor cars on journeys when there is room in one of the Council's cars or in the car of another officer making the same journey on the same business and so far as possible journeys over the same route by officers of a department should be arranged so as to synchronise.

## **5 Payment Of Lump Sum When Vehicle Is Not Available**

In the case of an essential user where a car is not in use as a result of either a mechanical defect or the absence of the officer through illness or maternity leave.

5.1 The lump sum payment will be paid for the remainder of the month in which the car became out of use, and for a further three months thereafter. For the following three months, payment will be made at the

rate of 50% of the lump sum payment.

5.2 During the period when a car is "off the road for repairs", out-of-pocket expenses in respect of travel by other forms of transport will be borne by the Council.

5.3 Where as a result of an accident a car becomes a "write-off", the lump sum payment will be paid for the remainder of the month in which the car was "written-off".

## **6 Dual Use Of Vehicle**

6.1 Where casual users share the same vehicle (e.g. husband and wife) they shall be treated separately as regards reimbursement.

6.2 An essential user is required to have exclusive use of a vehicle for official purpose and therefore dual use on official business is not applicable.

## **7 Reimbursement Of Parking Fees**

Where it is necessary in the course of his/her duties for an officer to incur car parking fees, he/she shall be reimbursed the appropriate amounts excluding any excess charges. Where appropriate (official car park as against parking meters) the officers should produce a receipt in respect of parking fees incurred. If the car user is unable to park in the official car park the officer will be reimbursed for parking fees, so long as he/she has used the cheapest option available.

## **8 Log Sheet**

8.1 Every authorised user must maintain a record of his/her official journeys on a Journey Record form showing the following:-

1. Date of travel
2. Postcode of location travelled from
3. Postcode of location travelled to
4. Purpose of each journey
5. Car registration
6. Mileage incurred

8.2 The Journey Record form must be submitted to the BSC, together with the Travel Expense Claim Form, and these will be retained by the BSC for audit purposes.

## **9 Format Of Claim**

9.1 Claims for reimbursement shall be submitted monthly on the Travel Expense Form and corresponding Journey Record Form. All claims must be signed by the claimant to certify that;

- A full and valid driving licence is held.
- Current vehicle insurance that covers business travel is held.
- The vehicle holds a current MOT.
- The claim is a true and accurate claim for mileage and expenses incurred on Council business.
- The claim is made in accordance with the Council's scheme for travelling and subsistence.

9.2 All claims shall be authorised by an Authorising Officer. The Authorising Officer will normally be the employee's line manager. The Authorising Officer is required to undertake a reasonableness check of the Travel Expense Claim form prior to signing. In signing the form, the Authorising Officer is certifying that the mileage and expenses claimed are reasonable, were necessarily incurred on Council Business and are correct for payment.

9.3 The claims will be processed by the BSC for payment with the officer's salary. All claims should be submitted within five working days of the end of the claim period for reimbursement in the next payroll cycle.

9.4 Appropriate receipts, including VAT petrol receipts, receipts for car parking etc. (where applicable) are to be attached to claim forms. Travel claims which are supported by travel cards will only be paid where an employee has incurred additional expenditure above that which they would pay for their normal commute.

9.5 Any employee who is found to have made fraudulent mileage or subsistence claims will be subject to disciplinary action.

## **10 Insurance**

10.1 Officers shall have included and maintain in their policy of insurance a clause indemnifying the local authority against all third party claims (including those concerning passengers) arising out of the use of the vehicle on official business.

10.2 An authorised user shall, before commencing to use his-her car on official business, complete a form of Declaration Regarding Insurance Cover, having first produced the Declaration to his/her Insurers to verify that his/her policy of insurance fulfils the Council's requirements. The form of Declaration should also be produced to the new Insurer if the authorised user transfers his/her cover to a different company.

10.3 The authorised user's signature on the claim form certifies that the claim is in accordance with the Council's scheme, and as such means that

he/she complied with the above arrangements and will produce his/her policy and Certificate of Insurance at such times as his/her departmental Chief Officer or the Chief Officer may require.

10.4 The Chief Officer concerned shall ensure that the regulations dealing with the completion of a Declaration regarding Insurance cover are complied with, and shall retain the completed Declaration.

10.5 Failure to comply with this regulation may result in the authorised user have to bear any claim arising from the accident and may also result in forfeiture of his/her right to payment of allowances for journeys on official business.

## **11 Taxation - Benefits In Kind - Essential Car Users**

Attached is a copy of the Local Authority Car Allowance 1992-93 Summary Tables -  
Essential Users Page 6.10  
Casual Users Page 6.11

## **12 Motor Cycle Allowance**

The Personnel Panel, at their meeting held on 21st December 1994, Approved the introduction of a standard rate of 14p per mile to cover the use of motor cycles, irrespective of cubic capacity.

Additionally, any future increase in rate should be linked directly to the maximum rate approved by the Secretary of State for the Environment for allowances to Members of Local Authorities. The new rate became operative from 21st December 1994.

## **13 Cycling Allowance/Cycle Loans**

Details of the Cycling Allowance Scheme and the Assisted Cycle Purchase Scheme are described at Appendix 38.

## **14 Airfares: Leeds/Bradford Airport To London Heathrow**

In giving approval for an officer to travel by air, Chief Officers/DSO General Managers must take account of the saving of officer time and that the current second class rail fare when travelling off-peak is £45.

## **15 Travelling Expenses - When Subject To Tax And National Insurance Contributions**

The text below outlines when travelling expenses should be subject to tax and national insurance contributions.

### **Procedure**

Revised Travel & Subsistence Policy v.6 1Dec 2014

**1. Employees who do not have a "normal" place of work**

Where employees work at a succession of places and receive a travelling allowance, the allowance must be subject to tax/NIC

**2. Travelling between 2 or more places of work**

The allowance can be paid gross without deduction of tax/NIC

**3. Employees who work temporarily (less than 12 months) away from their "normal" place of work**

Any payment for additional home to office travelling expenditure can be paid without deduction of tax/NIC

**Example**

1. Home to normal place of work 10 miles
2. Home to temporary place of work 15 miles

Any allowance must be taxed as follows:-

- A. Payment for 10 miles deduct tax/NIC
- B. Payment for 5 miles pay gross without deduction of tax/NIC
- C. Payment of 15 miles deduct tax/NIC from allowance for 10 miles and pay allowance for 5 miles gross

**4. Emergency Call-out**

- A. Where call out other than to "normal" place of work

Any allowance for home to incident travel can be paid gross without deduction of tax/NIC

- B. Where call out to "normal" place of work

Any allowance for home to incident travel must be subject to tax/NIC unless the following conditions are satisfied;

\* Advice on handling the emergency is given on receipt of the telephone call

\* Responsibility for those aspects appropriate to the employees duties is accepted from that time

\* The employee has a continuing responsibility for the emergency whilst travelling to his normal place of employment