# INDEX

<table>
<thead>
<tr>
<th>PART 1</th>
<th>POLICY STATEMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1</td>
<td>Policy Statement</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PART 2</th>
<th>PROCEDURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1</td>
<td>Introduction</td>
</tr>
<tr>
<td>2.2</td>
<td>Scope</td>
</tr>
<tr>
<td>2.3</td>
<td>Definition</td>
</tr>
<tr>
<td>2.4</td>
<td>Travelling Expenses</td>
</tr>
<tr>
<td>2.4.1</td>
<td>Considering Alternatives</td>
</tr>
<tr>
<td>2.4.2</td>
<td>Travel by Private Car</td>
</tr>
<tr>
<td>2.4.3</td>
<td>Travel by Bicycle</td>
</tr>
<tr>
<td>2.4.4</td>
<td>Travel by Public Transport</td>
</tr>
<tr>
<td>2.4.5</td>
<td>Travel by Taxi</td>
</tr>
<tr>
<td>2.4.6</td>
<td>Travel Outwith Falkirk Council Area</td>
</tr>
<tr>
<td>2.5</td>
<td>Subsistence</td>
</tr>
<tr>
<td>2.5.1</td>
<td>Meal Allowances</td>
</tr>
<tr>
<td>2.5.2</td>
<td>Overnight Allowances</td>
</tr>
<tr>
<td>2.6</td>
<td>Submission of Travel and Subsistence Claims Forms</td>
</tr>
</tbody>
</table>

| PART 3 | Roles And Responsibilities | 7 |

| PART 4 | Review of Procedures | 8 |

<table>
<thead>
<tr>
<th>APPENDICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
</tr>
</tbody>
</table>
PART 1

1.0 POLICY STATEMENT

1.1 Falkirk Council recognises that employees will incur travel and subsistence expenses whilst carrying out Council duties. This policy outlines the expenses that are applicable to employees necessarily incurring business travel and expenses on the Council’s behalf.

1.2 The key objectives of this policy are to:

• ensure all employees have a clear and consistent understanding of the Council’s policy for business travel and expenses

• ensure that business travel is planned and undertaken with the aim of minimising cost while taking account of business need

• ensure that only claims which are submitted in line with this Policy are authorised and approved for payment.

1.3 The policy relates solely to the reimbursement of additional expenses necessarily incurred in carrying out official duty. The overriding principle is that, where additional expense has not been incurred, reimbursement is not appropriate.

PART 2: PROCEDURE

2.1 INTRODUCTION

Falkirk Council recognises that employees may incur travel and subsistence expenses in the course of their employment. Where an employee incurs expenditure as a result of being on Falkirk Council business, reasonable out-of-pocket expenses will be reimbursed.

Alternatives to business travel must be considered before undertaking such travel (see section 2.4.1 below). Only necessary business travel should be undertaken and employees should, in all circumstances, use the most cost effective and appropriate means of transport when travelling on official business.

Any breach of this policy will be investigated in line with the Council’s Disciplinary Policy.

2.2 SCOPE

This Policy applies to all Falkirk Council employees.

2.3 DEFINITION

Travel expenses relate to expenditure or mileage incurred using various forms of transport in the course of official Council business.

Subsistence - deals with night and day subsistence allowances and with
lodging and other allowances payable when employees are on official business away from home or their normal work location.

2.4 TRAVELLING EXPENSES

2.4.1 Considering Alternatives/ Planning Journeys

Employees should consider whether journeys are necessary. Alternatives should always be considered in the first instance e.g. telephone or e-mail communication or video and telephone conferencing.

Where travel is unavoidable, journeys should be planned, taking into account for example:

- Whether a pool car is available – if so, this should be used ahead of an employee’s own vehicle
- Vehicle sharing – this should be considered where 2 or more employees are going to the same location;
- Maximising trip – employees should consider whether there is any requirement for them to meet with others located within the same geographical area. If so, they should try to schedule such meetings as part of the same trip;
- Where public transport is being used, consideration should be given to scheduling meetings outwith peak times to avoid peak time rates.

Employees should use the most cost effective and appropriate means of transport when travelling on Council business. The cost of sundry expenses such as parking and taxis and time away from the office should be considered when deciding which mode of transport is the most cost effective. If travelling by car, the most cost effective route to get to the location should be taken.

2.4.2 Travel by Private Car

Where an employee uses their own car to undertake journeys within the Falkirk Council area as part of their Council duties, they will be entitled to claim reimbursement in line with the Council’s car allowance rates listed under Allowances in the Terms and Conditions Section of the Council’s Underground intranet site. A table showing mileage claimable between the main Council buildings is attached as Appendix A for information and must be used for the purpose of claiming mileage when travelling between these offices. Mileage claimable between other Council buildings may be identified using the Geolink/Location Centre on the Council’s Underground intranet site or RAC Routeplanner. Managers should develop, over time, mileage tables which reflect mileage claimable for journeys frequently undertaken by employees within their area.

All mileage claims should be based on the shortest route available in the first instance unless a more efficient route is identified and agreed in advance with the relevant line manager. Claims MUST be supported by a valid fuel VAT receipt (e.g. a VAT petrol receipt from the month in which the mileage was incurred).

No mileage allowance will be payable in respect of the normal journeys between an employee’s home and office/ base. An employee travelling from their home to a Council
building other than their normal place of work on an adhoc basis is only entitled to claim any excess mileage incurred beyond normal home to office mileage.

Employees are entitled to claim for any car parking fees incurred on official business but not for parking fines.

Employees using their own car on Council business must be authorised to use their vehicle on Council business in line with the Council’s Workplace Transport Policy. Under this Policy, all employees who drive on Council business must, on an annual basis, be authorised to drive by their manager.

The Workplace Transport Policy provides a form to record that such checks have been undertaken.

Where an individual purchases petrol for a Council vehicle, re-imbursement should be claimed as ‘other expenses’ rather than mileage on a claims form and submitted to Payroll together with the relevant VAT petrol receipt.

2.4.3 Travel by Bicycle

Employees who use a bicycle for authorised business use will be entitled to claim a mileage allowance as outlined under Allowances in the Terms and Conditions Section of the Council’s Underground intranet site. No mileage allowance will be payable in respect of the normal journeys between an employee’s home and office/base. The same principles identified for travel by car above (e.g. using the shortest route, using identified mileage, etc) will also apply to those who travel by bicycle.

2.4.4 Travel by Public Transport

If public transport is used, actual expenses incurred will be reimbursed subject to the provision of relevant receipts. Where trains or other forms of transport with more than one class of service available are used, only standard travel will be reimbursed e.g. standard class rail travel.

2.4.5 Travel by Taxi

Taxi fares may be claimed on an exceptional basis and with prior approval from the relevant Service Manager/Head of Service. Taxis should only be used in circumstances where no suitable public transport is available, where travelling in an unknown locality or where the saving of official time is important. Public transport should always however, be considered as the preferred option, unless inappropriate in the circumstances.

Taxi fares may also be reimbursed to and from home or from the workplace, where the journey is either early in the morning or late at night and alternative methods of public transport are not available, and/or the requirements of the Service are such that an employee is performing official duties significantly outwith normal working hours. Relevant prior approval from Service Manager/Head of Service should be obtained for such journeys.

The use of taxis must always be approved in advance by the relevant Service Manager and reimbursement is subject to the provision of a relevant receipt.
2.4.6 Travel Outwith the Falkirk Council Area

Travel outwith the Council area for meetings should only be undertaken where it is considered necessary, where it relates to an employee’s duties and where there are no suitable alternatives to conducting the meeting/discussion in another way.

Claims for travel outwith the Council area must show that the most cost effective method of transport has been used. In respect of public transport, standard class rail or bus fare will normally be payable only. Air travel requires the prior approval of the relevant Chief Officer and is restricted to economy class fares.

Where employees use their own cars for journeys outwith the Falkirk Council area, reimbursement will be based on the current car mileage rate.

2.5 SUBSISTENCE

2.5.1 Meal Allowances

A meal allowance is only payable where an employee cannot take a meal at his/her home, Administrative Centre or other establishment where he/she normally takes a meal, or where there are no Council buildings with canteen facilities within the employee’s usual daily travelling distance and as a result of which they incur expenditure. Where an employee anticipates that he/she may incur such additional expenditure under the subsistence provisions, they should seek prior authorisation from their line manager.

The total additional expenditure incurred will be reimbursed for breakfast, lunch or dinner subject to the maximum limits listed under Allowances in the Terms and Conditions Section of the Council’s Underground intranet site (or under the Education Services Section of the Council’s Underground for teaching staff).

These allowances are only claimable where the following criteria apply:

- **Breakfast** – only payable where an employee is required to leave their home earlier than 6am and the period away from home/normal place of work must be in excess of 4 hours.
- **Lunch** – only payable where an employee is absent from his/her normal place of work for a period in excess of 4 hours, including the lunchtime 12 noon to 2.00 pm.
- **Dinner** – only payable where an employee is absent from his/her normal place of work for a period of at least 5 hours including the period 6.00-8.00pm.

Subsistence cannot be claimed if attending a training course/seminar or equivalent where breakfast/lunch/dinner is included in the course/seminar package.

No reimbursement will be made for the purchase of alcoholic beverages.

Payment of the appropriate allowance will only be made on production of a VAT receipt.

In exceptional circumstances, where the additional expense incurred is greater than the current Council rates, and the circumstances are considered reasonable by the relevant Chief Officer, the actual amount spent will be reimbursed, provided it is supported by a VAT receipt and authorised by the Chief Officer.
2.5.2 **Overnight Allowance**

Where employees are attending training courses, seminars, conferences, etc. which involve overnight stay, they are entitled to claim for actual hotel accommodation expenses incurred subject to the following limits:

- **Outwith London** - £80 per night inclusive of breakfast.
- **Inner London** - £100 per night (excluding breakfast)

In exceptional circumstances, where the additional expense incurred is greater than the current Council rates, and the circumstances are considered reasonable by the Head of Service, the actual amount expended will be reimbursed, provided it is supported by an invoice or VAT receipt.

Overnight accommodation must be approved in advance by the relevant Chief Officer. Reimbursement is always subject to the submission of relevant invoices or receipts as applicable.

Overnight accommodation will generally be booked via the relevant Chief Officer’s Secretary.

2.6 **Submission of Travel and Subsistence Expenses Claims**

- Claims must be submitted, using the travel and subsistence claims form, to the relevant line manager for authorisation on a monthly basis. In line with the Council’s Financial Regulations, a separate form must be used for each monthly claim period. Where this is not possible and there are appropriate reasons to support this, **claim forms can only be backdated for a period of two months**. Any expenses not claimed within two months will be forfeited unless authorised by a memo from the relevant Chief Officer detailing the reason for the delay. These should only be approved by the Chief Officer in exceptional circumstances.

- It is the claimant’s responsibility to ensure that an appropriate claim form has been submitted to their line manager for authorisation in sufficient time for this to be checked to meet the monthly payroll deadline.

- The form should include details of all journeys, including start and finish times, points of call and the number of any passengers (including, where there are no confidentiality issues, any passenger names).

- Any unused lines should be marked off by the claimant prior to the checking process, and all entries totalled.

- In most instances, an employee’s travelling base is their usual office location and not their home. In circumstances where employees travel from home to a location other than their normal workplace, normal home to work mileage should be deducted from the mileage claimed.

- Where mileage is being claimed, valid VAT receipts for the purchase of fuel must be attached to the claim form. Valid receipts to support subsistence and/or accommodation claims must also be provided. Failure to provide valid receipts may result in the claim not being approved or paid.
PART 3: ROLES AND RESPONSIBILITIES

3.1 Claimants

All Council employees are responsible for:

- Familiarising themselves with the Council’s Travel and Subsistence policy;
- Ensuring, where relevant, that they are authorised to drive in line with the Council’s Workplace Transport Policy and adhere to the Driving at Work Policy;
- Ensuring that all claims form are completed correctly, including only items which the claimant is eligible to claim and for journeys actually undertaken; and
- Ensuring that mileage is only claimed for journeys which are essential to the performance of their job. All employees must ensure that they use the most cost effective and efficient method of transport. All longer journeys should be discussed and agreed with their line manager before travel takes place and public transport alternatives considered.

3.2 Line Managers/ Authorising Officers

Line Managers or designated authorising officers are responsible for ensuring that:

- All claims are checked and authorised and that the expenditure detailed has been incurred on official Council business;
- Business travel is planned and undertaken with the aim of minimising cost whilst taking into account business need;
- Consideration has been given to whether there is a need to travel or whether there is a satisfactory alternative e.g. tele or video conferencing;
- Claims are carefully examined and that they are satisfied that the most efficient and economic method of travel has been undertaken. Managers should develop, over time, mileage tables which reflect mileage claimable for journeys frequently undertaken by employees within their area;
- The accuracy of each claim has been checked and appropriate receipts attached;
- Claims are arithmetically correct;
- Unused lines are ‘Z’ scored;
- Approved forms are signed and submitted directly to payroll for processing;
- All employees reporting to them, who use their car for business travel, are authorised to drive in line with the Council’s Workplace Transport Policy.

3.3 Chief Officers

- Must ensure, in line with the Workplace Transport Policy, that systems are in place to verify that all employees undertaking business travel by car have a valid driving licence and comprehensive insurance that covers business use and where necessary, a valid MOT.
- Must ensure that adequate checking and monitoring arrangements are operating within their Service
3.4 Chief Finance Officer/ Payroll Section

Responsible for ensuring that travel and subsistence claims are processed appropriately and any irregularities are referred back to a relevant officer within the employing Service.

PART 4: REVIEW

4. REVIEW OF PROCEDURES

The Head of Human Resources and Chief Finance Officer will review this policy as per the agreed Human Resources Policy Review Timetable in conjunction with Service Directors and Trade Unions.

This Policy has been Equality Impact Assessed and no adverse impact has been identified.
## MILEAGE TABLE

<table>
<thead>
<tr>
<th>From</th>
<th>To</th>
<th>Return Journey Distance (Miles)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal Buildings, Falkirk</td>
<td>The Forum</td>
<td>4</td>
</tr>
<tr>
<td>Municipal Buildings, Falkirk</td>
<td>Abbotsford House</td>
<td>4</td>
</tr>
<tr>
<td>Municipal Buildings, Falkirk</td>
<td>Denny Town House</td>
<td>11</td>
</tr>
<tr>
<td>Municipal Buildings, Falkirk</td>
<td>Sealock House</td>
<td>10</td>
</tr>
<tr>
<td>Municipal Buildings, Falkirk</td>
<td>Earls Road</td>
<td>8</td>
</tr>
<tr>
<td>Denny Town House</td>
<td>The Forum</td>
<td>14</td>
</tr>
<tr>
<td>Denny Town House</td>
<td>Abbotsford House</td>
<td>12</td>
</tr>
<tr>
<td>Denny Town House</td>
<td>Sealock House</td>
<td>20</td>
</tr>
<tr>
<td>Abbotsford House</td>
<td>The Forum</td>
<td>6</td>
</tr>
<tr>
<td>Abbotsford House</td>
<td>Sealock House</td>
<td>9</td>
</tr>
<tr>
<td>Abbotsford House</td>
<td>Earls Road</td>
<td>8</td>
</tr>
<tr>
<td>The Forum</td>
<td>Sealock House</td>
<td>6</td>
</tr>
</tbody>
</table>