

Travelling Allowances

1. Mileage allowances and authorised car users

1.1. Introduction

Mileage allowances for travelling on authorised County Council business are determined by the authority using HM Revenue & Customs (HMRC) approved rates. There are locally determined rates for motor cycles, and bicycles.

1.2. Determining authorised car users

Authorised car users will ideally have access to transport for the efficient undertaking of duties but are not required to have a vehicle available at all times. Authorised car users will only need to provide transport with advance notice. This designation does give the post holders access to a County Council car loan.

1.3. Disabled employees who are unable to drive because of their disability but who occupy posts designated as authorised car users are allowed to use taxis to carry out their duties. The scheme of taxi hire in lieu of authorised car user allowances applies to both existing disabled employees and those who become disabled.

1.4. General conditions

Official mileage undertaken from and to the approved base, should normally be undertaken, and claimed, by the shortest available route, unless a standard mileage has been determined for that journey. All car users must be satisfied that travel by car is the most economical, taking into account travelling costs and time away from the office.

1.5. On those occasions where official mileage is claimable from and to the employee's home address, this should normally be undertaken by the shortest available route and must be claimed on the basis of:

- home address to first call - whichever is the shorter distance between either mileage between home and first call or mileage between approved base and first call.
- last call to home address - whichever is the shorter distance between last call and home address and last call and approved base.

1.6. Any journey between home and permanent work-base is considered by HMRC to be commuting and is subject to tax and National Insurance Contributions on the full payment.

1.7. Prior permission of the Corporate Director, or a designated officer, must be sought if an employee intends to use their car for a journey beyond 60 miles (120 miles round trip) by the most appropriate route, from the administrative base. Employees should always investigate the use of public transport as their first option for such journeys.

1.8. Where any such approval has not been given, but nevertheless the employee chooses to travel by car, then any travel claim is limited to the cost of public transport. Car users should claim reimbursement via BMS in Employee Self Service. Guidance on claiming for travel and expenses is available on the Intranet.

1.9. The reimbursement of parking fees is allowable where the use of public car parks is unavoidable, for example, when no parking facilities are available at the premises being visited and where there is no alternative to a car being used for the journey. Journeys into Nottingham

city centre from County Hall or other bases in the immediate area of the City or other urban centres should normally be undertaken by public transport. There may be occasions when, for good and valid reasons, a car has to be used for such a journey and in this event, car parking charges, necessarily incurred, will be reimbursed. Where appropriate, toll-bridge charges may be claimed.

1.10 Mileage claims must only be completed by the employee incurring expenditure and should detail reasons for all journeys, and places of call. For visits to County Council establishments, the name will normally suffice. However, for non-County Council establishments, it is not sufficient to state simply 'London', more specific details (i.e. postcode) need to be given. Car users must submit their claims on a regular monthly basis. The County Council shall have the right to require an employee to carry official passengers without any additional payment and employees should not use their own cars on journeys where there is room on one of the County Council's vehicles or in the car of another employee making the same journey. As far as possible, employees should travel together to reduce the number of journeys made.

1.11. Tax position on car allowances

Certain travelling expenses claims are regarded by the HMRC as not being wholly exclusively and necessarily in the performance of duties on behalf of Nottinghamshire County Council and tax therefore is deducted at source, i.e. payments are made via the payroll system. If an employee has a temporary work-base for less than 24 months, HMRC sees travel between home and this temporary work-base as business mileage. It is only when the travel is between home and permanent work-base that HMRC sees this as commuting and no tax relief is

applicable. The rules regarding these are fairly complex and further information can be obtained from the HMRC.

1.12. Claims and certification

Employee Self Service (ESS) user should claim travel and disturbance expenses using the SAP portal on the intranet.

Travel claims should be entered with a date span for that particular month e.g. 1.12.2011 - 31.12.2011. Within that claim employees should list their individual trips/expenses on separate lines as and when they occur (by clicking on the Enter Mileage Details button). At the end of the month the claim must then be sent for manager approval.

Disturbance claims should be entered as part of a monthly Expense Report, by selecting the Disturbance option from the drop downs under 'Vehicle Type' and 'Vehicle Class'.

All claims must be approved before the [payroll deadline date](#).

Non-ESS users should use the [Claim form for business travel and related expenses \[PDF\]](#) or the [Claim form for Excess Travelling allowance \[PDF\]](#) for Disturbance claims.

Claims will be delayed if the claim form is not filled in correctly and/or VAT receipts are not provided.

1.13. Officers' claims submitted after six months will be paid only with the express approval of the Service Director. Late claims will be reduced as follows:

- between 6 and 12 months' delay - 10 per cent reduction
- more than 12 months' delay - 20 per cent reduction

- more than 2 years' delay. Corporate Director's approval is required.

1.14. Insurance

1.14.1. All employees who use their cars for County Council business should have included and maintained their policy of insurance a clause indemnifying the County Council against all third party claims (including those concerning passengers), arising out of the use of the vehicle on such business. Therefore all employees who use their vehicles or someone else's vehicle, including that of their partner, on County Council business (which would include visiting clients at home or attending day release or other training courses or seminars) must ensure that the relevant motor insurance policy covers the use of this vehicle on County Council business. The certificate of insurance should state the use permitted. Use limited to 'social, domestic and pleasure purposes' will not cover any journey in connection with work. Use 'by the policyholder in person on connection with their business', means that only the person named as policyholder on the certificate of insurance can use the vehicle for County Council business. Please see the following link for Annual certificate for use of a privately owned vehicle form. <http://www.nottinghamshire.gov.uk/jobs-and-working/working-for-us/grey-fleet>

1.14.2. Thus, if employees are using a vehicle which is not their own, then they must be a named person on the certificate of insurance for that vehicle. As business usage varies amongst insurance companies it is essential that the insurance company concerned is contacted to confirm that use by named driver in connection with their business is permitted before the trip commences.

1.14.3. The possible results of using a vehicle without adequate insurance cover could be:

- a breach of the requirements of the Road Traffic Act and a subsequent police prosecution.
- refusal by the insurance company concerned to deal with the cost of repairing the vehicle being used.
- refusal by the insurance company concerned to deal with a claim made against the driver arising out of the use of such vehicle.

1.14.4. A No Claims Bonus Protection insurance is available to employees and application forms may be obtained from the Insurance Section, Financial Services.

2. Travelling allowances for training activities

2.1. Travelling expenses - day or evening classes

Reclaimable expenses are limited to the excess over normal daily home to base expenses. Employees can claim additional mileage at the appropriate rate.

2.2. Block release, sandwich or full time (residential) courses

Reclaimable expenses are limited to the distance from home to the course at the commencement and completion of each period or term. Also one return journey every fourth weekend during college periods can be claimed. The allowance will be equivalent to second class rail fare or bus fare. Where employees choose to travel daily to a course which normally would require residence in the locality of the course, they will be paid travelling allowance as if it were a day course, subject to the

maximum weekly payment of the sum prescribed for lodging allowances. Payment on this basis will also be made for essential daily journeys between lodgings and the course centre. For details of the latest rates, contact the HR Team for your department.

2.3. Special provisions for placement expenses

Where employees are required to use their cars for placements (e.g. social work trainees on a placement) which are an integral part of the course, they shall be paid in accordance with the following provisions:

- **NCC mileage rate** for visits to clients.
- **NCC mileage rate** for travel to placement centre from college or lodgings, whichever is the nearer.
- **NCC mileage rate** for travel to college which is in excess of previous home/work mileage.
- **NCC mileage rate** for visits of observation arranged by Course Organisers (in any case where the trainee has no car, the actual cost of public transport to be claimed).

2.4. Externally organised training courses

In attending externally organised training courses employees may reclaim expenses in respect of:

- daily return travel, where the course does not require residence.
- travel between course venue and overnight accommodation.

2.5. Internally organised training courses

Reclaimable travelling expenses are limited to the expenditure in excess of that which would have normally been incurred to attend the

employee's normal place of work. Employees can claim additional mileage at the appropriate rate.

2.6. Employees attending selection interviews for further professional training/membership of professional bodies

Employees required to attend for interviews as part of the examination procedure of the various bodies issuing formal approval qualifications, will be paid travelling allowances.

3. Rail travel

3.1. Any travel by train within mainland UK will usually be standard class fare unless travel by other classes of ticket is cheaper overall. Any councillor or officer requesting first class rail travel must give reasons which shall be recorded in the register referred to in the travel and accommodation policy.

3.2. All journeys by first class travel should be authorised beforehand except on the occasions where a second class compartment is found to be full and an employee transfers their ticket to first class status. In all cases, reimbursement will relate to any available cheap rate or the ordinary return fare, whichever is the less. In cases where it is necessary or advantageous for an employee to travel by air or to hire a taxi or car, the actual expenditure (including gratuities) shall be reimbursed.

3.3. Train tickets should be booked through Transport and Travel Services.

4. Travel abroad

4.1. Travel abroad is subject to the approval of the directorates committee.

4.2. The Insurance Officer in the Financial Services Section must be notified at least four weeks before the proposed visit to make the necessary insurance arrangements. The Insurance Section will always arrange personal accident, loss of baggage etc. insurance for employees and Members travelling abroad. As a matter of course they also advise travellers to obtain an Global Health Insurance Card (GHIC) where relevant. These are obtained online via the [NHS website](#).

4.3 Accommodation will be booked and paid for by Transport and Travel Services on behalf of the County Council.

4.4 Subsistence allowance may be claimed for actual reasonable expenses incurred on meals, beverages, transport within the foreign country, laundry, 'phone calls etc.

4.5 The current maximum amount for subsistence per 24 hours for countries within the European Union is £75.00 (plus £10 per day for unreceipted out of pocket expenses).

4.6 For travel to other destinations, Transport and Travel Services will calculate a maximum amount for subsistence per 24 hours. That amount will be notified to relevant committee when approval is sought for the travel to be undertaken.

4.7 The above rates assume that all meals (excluding breakfast) will have to be paid for from the subsistence allowance. If meals are provided as part of the visit and at no personal cost to the Council's representative(s) the daily allowance will be reduced by 20 per cent for each meal provided.

4.8 Receipts must be obtained wherever practicable for all claimable expenditure. Where this is not possible, a written statement will be required from the person making the claim

4.9. Air travel should be arranged prior to departure.

4.10. Where an employee intends to be accompanied (e.g. by their spouse, partner, member of family etc.) on a visit abroad, no cost will fall on the County Council for any expenses other than those to which the employee is entitled under the relevant Conditions of Service.

5. Attending official events

5.1. When attending an official event travelling allowances will not be paid unless an employee is wholly on duty.

5.2. When attending a funeral, travelling allowances will not be paid unless an employee is attending as an official representative on behalf of the County Council and in which case paid leave of absence is also applicable.

6. Multiple visits

Where any employee combines a private visit with a duty visit the travelling allowances shall relate only to the expenses which would have been incurred on duty. In such cases, employees should show:

- the mileage which would have been incurred on the duty visit travelling by the shortest possible route and

- both the actual and what would have been normal times of leaving/return with an appropriate explanatory note