**TRAVEL & SUBSISTENCE RATES**

This Guideline provides details for all staff on mileage and subsistence rates. These rates are applicable to all employees claiming via Myview or paper forms (only for staff who do not yet have access to Myview). Please note the deadline dates for submission and authorisation of ALL claim forms which are provided separately on The Hub. We now accept paper claims as scanned copies via email as long as they are appropriately authorised and all receipts should also be scanned and included. These should be emailed to creditors@argyll-bute.gov.uk prior to the deadlines shown on the timetables. Please note if forms are emailed, DO NOT send originals but retain these in your office.

**TRAVELLING AND SUBSISTENCE RATES**

**CASUAL USERS** **HMRC** **RATE PER MILE**

Up to 10,000 miles 45p

After 10,000 miles 25p

**ESSENTIAL USERS**

Existing essential users have the option to continue with their lump sum allowance and mileage rates or alternatively adopt the Inland Revenue (HMRC) rates. If however the employee changes their job, then they are likely to lose their essential user status and HMRC rates shown above for casual users will apply. Any existing essential user wanting to change to the HMRC rates should in the first instance notify their own personnel section who in turn should contact either of the Creditors section staff named at the foot of this note.

 **RATES**

First 8,500 miles 35.1p

After 8,500 12.6p

Lump Sums for whole year (based on 100% employment) £822.00

Monthly amount £68.50

**LEASED CAR USERS RATES**

Employees who have taken up the offer of purchasing cars through the Council Car Leasing Scheme will receive the following rate

All miles 13p

**MOTOR CYCLE ALLOWANCE RATES**

All mileage 24p

If any employee uses both car and motorcycle for business use, please ensure that any motorcycle miles are claimed separately on PAPER form and clearly marked

**INTERNAL COURSE MILEAGE** **RATES**

Casual Car Users 45p

Essential Car Users 35.1p

Leased Car Users 13p

**N.B. It would be greatly appreciated if claims submitted for mileage are accompanied by a VAT fuel receipt as this permits the Council to reclaim the VAT on fuel element.**

**SUBSISTENCE ALLOWANCES**

It is important to remember that subsistence should only be claimed for expenditure actually incurred. The maximum amounts payable are shown below:

 **Breakfast £5.00**

 **Lunch £6.00**

 **Dinner £10.00**

 **Overnight Allowance (out of pocket) £5.00**

Although there are no definitive times when a meal allowance is payable, it has been generally accepted that if you are away from your usual work-place for over four hours you are entitled to claim a meal allowance. The Tea allowance which was formerly payable has been withdrawn, so if you are away from your normal place of work between 9am and 5pm you will only be entitled to claim a Lunch allowance. The following guidelines may also prove helpful:

* if you are leaving home before 7am you are entitled to claim a Breakfast allowance.
* if you are away from your normal work-place over the period 12pm-2pm a Lunch allowance is payable.
* If you are away from your usual work-place and do not return home until after 7pm you are entitled to claim a Dinner allowance.

You may not claim subsistence where meals are provided free of charge as part of hospitality or conference provision etc.

Any claims above these amounts must be accompanied by receipts and be approved by the appropriate manager. Exceeding these limits should only occur in exceptional circumstances.

Reimbursement for Car Parking, Taxis etc will only be made on production of a receipt.

To prevent an employee being out of pocket any Ferry, Rail and Air Journeys etc should be pre-booked by the respective Council department. The invoice will be issued direct to the Council for payment. However any such costs incurred by an employee will only be payable on production of receipt.

Overnight expenses – (these apply where there is a requirement to leave home before 7am.)

Again in an effort to prevent an employee being out of pocket, accommodation should normally be pre-booked by the appropriate Council department and invoiced direct to the Council. Where employees pay for accommodation themselves this will be for a maximum amount of £50 for bed and breakfast. Any reimbursement for overnight expenses will only be payable on production of a receipt.

‘Out of Pocket’ Expenses - £5.00 per overnight stay if required to do so on Council business – this is not payable in respect of attendance at courses or conferences.

A copy of the timetable for the submission of Travel and Subsistence claims can be found on The Hub. It is imperative that claims are received here by 12 noon on the last date to ensure payment in the following pay cycle. Mview claims must be authorised by the date shown on the timetables. Failure to meet these deadlines will inevitably lead to a delay and any advance in payment of expenses will only be granted in cases of exceptional hardship and must be authorised by the appropriate officer. In the situations where an advance is required an administration charge of £50 per claim will be made against the department making the request.

The above is intended to provide Departments with guidelines for the payment of Travelling and Subsistence. Any amendments will be at the discretion of each **Department Director.**

If you have any queries on the above or require clarification please do not hesitate to contact either Malcolm Bannatyne on extension 5256 or Christine Harvey on extension 5259.