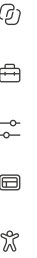




Text

Travel and subsistence policy



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1. Purpose

The purpose of the IS policy on reimbursement of travel and subsistence is to reimburse employees for expenditure necessarily incurred on travel and subsistence when undertaking their official duties.

2. Principles

2.1 Claims for travel and subsistence expenses made in accordance with this policy may only be authorised by a line manager delegated to do so under the IS Scheme of Delegation and Financial Regulations.

2.2 Reimbursement will only be made for receipted expenditure which has been incurred by the employee whilst undertaking official duties. To satisfy HMRC requirements, expenditure reimbursed must be "wholly and exclusively for the purposes of the official Improvement Service business."

2.3 Travel by the most economic means should be a key consideration in any individual case. Exceptionally however, a more expensive mode of transport may be chosen, provided that it can be shown to best meet the Improvement Service's needs. Any such exception must be authorised in advance by the appropriate head of service.

2.4 When planning meetings and other activities involving travel, employees should make appropriate use of technology as an alternative to face to face arrangements. The Improvement Service has a range of tools to assist e.g. MS Teams, webinar, etc.

3. Environmental considerations

We are committed to embedding climate change action within our own operations and the support we provide. We have developed [Our Approach to Net Zero Statement](#) to drive our work.

In line with our Statement, we are:

- encouraging the use of 'greener' cars (for example, more fuel-efficient ones)
- encouraging the use of MS Teams, webinars, etc. in order to reduce the number of business meetings
- making good provision for cyclists by providing secure and convenient parking and providing facilities for people who cycle to work

4. Definitions

Designated work location - the designated work location for all staff is West Lothian Centre, which is regarded as the employee's work base. Claims for travel and subsistence are calculated with reference to that designated work location.

5. Reimbursement of travel expenses

The Improvement Service will reimburse travelling expenses necessarily incurred in the performance of their duties.

5.1 Method of travel and route

5.1.1 Where a journey is necessary, employees should consider the mode of transport that best serves the requirements of the IS. In the interests of economy, the use of public transport or shared car arrangements should be considered whenever possible.

5.1.2 Travel by car may only be undertaken by employees authorised to do so under the Improvement Service car user arrangements. Refer to item 8.

5.1.3 Claims should be made in accordance with the standard mileage table published by HMRC. Routes from/to the Civic Centre as per item 8 below. For journeys not including the Civic Centre, claims should be made in accordance with the most economical route.

5.1.4 The ScotRail Business Travel can now be used to book train travel using the MyHR Account. This has been in place since March 2020. In the event you book travel through MyHR, claim your reimbursement through MyHR.

5.1.5 A Travel Form should be obtained from corporate.services@improve for staff to complete for any flight and accommodation requirements. A member of the Corporate Services team will book the required accommodation/flight and send a confirmation email to the person requesting the booking. The link to the form is available in the useful resources section on the staff hub homepage.

5.2 Longer journeys

5.2.1 For longer journeys, public transport should normally be considered. The Improvement Service may authorise travel by private or hire car where that would be more appropriate.

appropriate mode of travel, considering factors such as:

- a. accessibility of the destination by public transport
- b. the comparative cost of sharing one vehicle where a number of employees are undertaking the journey
- c. the requirement to transport equipment or stakeholders, making public transport an impractical option

5.2.2 Guidance available in the standard mileage tables on the most economical mode of transport versus private car for particular destinations should also be adhered to

5.2.3 Where the journey is taken by private car, reimbursement will be at the private user rate

5.3 Travel between home and place of work

5.3.1 Travel incurred between an employee's home and the Civic Centre is reimbursable

5.4 Commencing or finishing work at other than normal work location

5.4.1 Where employees are authorised to start or finish work at a place other than their normal work location, they may claim travel expenses in excess of that which they normally incur in undertaking their normal home to work journey. eg. home to normal work location and return is 10 miles; home to alternative work location and return is in excess of 10 miles can be claimed.

5.5 Travel rates

5.5.1 Rail, air, bus or ferry

Travel by rail should be booked through ScotRail Business Travel where possible. If you book train travel yourself, claim your reimbursement through MyHR. For all purposes rail tickets must be kept for up to 3 years. Please ensure you keep a photograph of your ticket or confirmation.

Air or ferry travel should be arranged through the Corporate Services Team to ensure the cheapest available rate at the time of travel. If, due to time constraints, travel is booked independently then any claims for travel must be submitted to the Finance Department with relevant receipt(s).

Any journeys by bus should be claimed through MyHR with tickets being photographed and kept for audit purposes.

5.5.2 Taxi or hired car

Authorised travel by taxi will be reimbursed on the basis of receipts for expenses reasonably incurred, whilst taking into consideration the most economic mode of transport for any individual case.

Where a hired car is deemed the most economically advantageous method (in excess of the standard mileage tables) Corporate Services will make the arrangements based on the best contract price available.

5.5.3 Bridge tolls, ferry charges and parking fees

An employee who is authorised to travel by their own car may claim for reimbursement of tolls (where available), ferry charges and for parking fees reasonably incurred in connection with their travel, whilst taking into consideration the most economic and efficient mode of transport for any individual case.

Reimbursement will not extend to fines or excess penalties.

6. Subsistence expenses

6.1 Eligibility for reimbursement

Employees are expected to make their own provision for meals during the course of their working hours. However, the Improvement Service will reimburse subsistence costs necessarily incurred in the following specific circumstances:

- when required to make overnight stays in the performance of official duties in certain circumstances, accommodation should be arranged via the Corporate Services team. The Improvement Service ensures that the Improvement Service is invoiced directly for costs in respect of lodgings (i.e. bed, breakfast and in certain cases an evening meal), thereby ensuring no unnecessary expenditure for the employee to incur. Where accommodation is provided and paid for by the Improvement Service, an employee may claim only for subsistence not covered. For example, where a hotel booking includes bed and breakfast only, other elements of subsistence such as lunch or dinner may be claimed. Expenses for alcohol are not reimbursed by the Improvement Service.

6.2 Rates of reimbursement

- reimbursement of subsistence will be based on receipted expenditure incurred. A maximum allowance rate as outlined in the Improvement Service subsistence policy. This table, available at item 9, makes provision for all costs normally incurred in a 24-hour period including breakfast, lunch, tea and evening meal. No other items will be reimbursed.
- revisions to the table will be issued from time to time by the senior leaders.

7. Processing claims

7.1 Claims must be made in compliance with this policy.

7.2 Employees must only claim for their own individual expenditure. Group claims are not accepted.

7.3 All claims for travel and subsistence must be reimbursed through Payroll.

7.4 All claims must be supported by relevant receipts.

7.5 Claims must relate to one calendar month and be submitted within the prescribed timescales as determined by the West Lothian Council Payroll Team. Claims received outside the designated processing timescales will be dealt with in the next available processing period.

7.6 Deliberate falsification of expenses claims will be regarded as gross misconduct and dealt with in accordance with the Improvement Service Disciplinary Procedure.

8. Car and motorcycle allowances

Teams will ensure that all car and motorcycle journeys undertaken are necessary and effective delivery of IS business. To satisfy HM Revenue and Customs (HMRC), expenditure reimbursed must be "wholly and exclusively" incurred on official business.

Managers are required to verify that authorised car users, for whom they are responsible, hold the relevant driving licence and a comprehensive motor insurance policy and can be verified when expenses are approved via MyHR.

Payment of allowances will only be made where teams have completed the relevant documentation.

User classification and approval

Employees authorised by the Improvement Service to use their cars (or motorcycles) for official business shall be entitled to allowances relating to classification of use as determined on joining the company.

All employees are classified as casual car users - where it is desirable for a post car to be available for their use on official Improvement Service business.

Payments for mileage incurred on official council business will be made in line with HMRC Approved Mileage Allowance Payment (AMAP) rates. HMRC AMAP rates were introduced in 2012 and they remain current at the time of this policy update.

HMRC Customs approved mileage allowance Payment (AMAP)		
Type of vehicle	Business miles	6 April 2026 c
Car or van (petrol, diesel, fully electric or hybrid)	first 10,000	55p
	after that	25p
Motorcycle	All	24p
Cycle	All	20p

Approval for payment of allowances

Mileage expenses will be approved via MyHR by your line manager.

Driving licences, insurance and vehicle maintenance

To ensure compliance with the Scheme, you must add your vehicle information (instructions on this will be given as part of your induction) which will be approved by your line manager.

Employees must:

- hold a full current driving licence, and motor insurance policy (which allow you to drive on official IS business), prior to undertaking journeys on official IS business
- on an annual basis, ensure that all vehicle information is up to date on MyHR
- ensure that their vehicle is maintained to a roadworthy standard and that it has a current MOT certificate where required
- notify their Head of Service if they are suspended from driving, and the date the suspension became effective.

Payment of car and motorcycle allowances will cease immediately if an employee is suspended from driving for the duration of the driving ban.

9. Maximum rates of receipted subsistence

Breakfast : £5.00
Lunch : £7.00
Tea : £2.50
Evening Meal : £15.00

