

Employee Travel and Mileage Policy

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EMPLOYEE TRAVEL and MILEAGE POLICY

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EMPLOYEE TRAVEL and MILEAGE POLICY

1 POLICY STATEMENT

- 1.1 This policy sets out the procedure to be followed before employees plan travel for business purposes, the manner in which that travel should be undertaken and the procedure for reclaiming expenses or mileage costs.

2 INTRODUCTION

- 2.1 This policy is designed to ensure that business travel is only undertaken by employees when necessary, and that any such travel is by the most economically efficient means possible.
- 2.2 The policy introduces a requirement for pre-approval of staff travel by line managers in most circumstances using a Travel Decision maker model to facilitate informed and consistent travel choices.
- 2.3 This model requires a number of factors to be considered before business travel and the method of travel is approved.
- 2.4 The benefits of this policy will be seen in a number of areas:

Economic –the policy supports a reduction in business miles travelled and the associated costs. The Council is committed to reducing the overall number of business miles travelled and also to reduce the cost of the business miles which are undertaken.

Employees will be supported to make the most economically viable choices when making travel arrangements.

Efficiency – this policy aims to minimise the amount of time employees spend travelling in order to carry out their work and deliver services.

Health and Safety – This policy supports a reduction in health and safety risks. The Council is committed to reducing risks incurred through business miles both to employees and other road users. The Health and Safety Executive (HSE) estimate that "more than a quarter of all road traffic incidents may involve somebody who is driving as part of their work at the time." Reducing business travel mileage will help to minimise this risk.

Environmental – The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 sets a target date for net-zero emissions of all greenhouse gases by 2045. Reducing emissions is also a key element of the Council Plan 2023/24.

Reducing overall business mileage together with more economically and environmentally sustainable choices for travel that is undertaken will contribute significantly to reducing our carbon footprint.

3 EQUAL OPPORTUNITIES

- 3.1 The Council is committed to the principles of equality of opportunity that underpin the Equality Act 2010, both in the provision of services and in its role as an employer. In pursuing these commitments the Council acknowledges its statutory duties under the Act, which specifically protects people who may experience discrimination, whether direct or indirect; harassment or victimisation in the workplace.
- 3.2 The protected characteristics as defined by the Equality Act 2010 are: Age, Disability, Gender Reassignment, Marriage and Civil Partnership, Pregnancy and Maternity, Race, Religion or belief, Sex and Sexual Orientation.
- 3.3 Whilst this section refers to the Equality Act and Business Travel it will not feature all of the protected characteristics. This is because with the exception of those detailed below there should be no extraordinary considerations to be made whilst working through the procedure.
- 3.4 **Disability**
Due consideration will be given to the potential effect of a disability on an employee's ability to travel, and the manner in which they are comfortably able to travel (see section 5.3.3 (f))
- 3.5 **Pregnancy and Maternity**
Due consideration will be given to employees who are pregnant and the manner in which they are comfortably able to travel.

4 SCOPE OF THE POLICY

- 4.1 This procedure applies to all employees of Scottish Borders Council regardless of status and length of service.

5 AUTHORISATION OF TRAVEL AND METHOD OF TRAVEL

- 5.1 It is recognised that certain journeys are necessary for the proper conduct of Council business. For example staff in certain departments such as Planning and Estates will require to make site visits, and Social Workers and Support Workers/Home Carers need to visit service users.
- 5.2 Each department must prepare a list of journeys which are business essential. With the exception of these necessary journeys all business travel and the method of travel must be approved by an employee's manager in advance.
- 5.3 The key principle is that managers and staff plan travel in advance, considering the following to make the most economically efficient decision on whether travel is necessary and, if so, the means of travel: The [Business Travel Decision Maker](#) will assist employees and managers in this.
- 5.3.1 **Is travel necessary?**
Can the need for the journey be removed by the use of a telephone conversation, e-mail, letter, teleconferencing or videoconferencing – in particular, by making the most of Teams or skype. It is the responsibility of Line managers to challenge the requirement for travel and if this is deemed necessary to ensure that employees use

the most efficient and economical means of making a journey, taking into account the cost of travel and subsistence as well as the time required for travelling.

5.3.2 Has approval been sought in advance of the journey being made?

With the exception of business essential journeys as detailed in paragraph 5.1 all travel must be approved in advance with the agreement of the Line Manager. Travel will only be approved when it is justified on the grounds of business efficiency. Travel expenses and mileage claims will not be approved without prior authorisation. Using the [Business Travel Decision Maker](#) in advance of making any journey will ensure prior authorisation happens.

5.3.3 If travel is deemed necessary then the following options should be considered in order.

The option which allows travel to be undertaken with least impact on the environment and at the lowest cost should be chosen.

- (a) **Public transport** - should be used whenever possible.

The Borders railway line gives the opportunity to travel to Edinburgh and beyond by rail. Employees based in Berwickshire may also be able to use the railway from Berwick Upon Tweed.

Travel by rail reduces congestion and pollution on the roads and the opportunity to complete work whilst travelling makes this a more efficient use of time.

All Journeys to Edinburgh and beyond should always be carried out using the railway unless there are very clear practical and economic reasons agreed in advance for not doing so. (For example difficulties in reaching your destination after the rail journey or if a number of employees are travelling to the same destination and can share a car).

This process has been considerably simplified by the introduction of the Business Direct ticket booking process.

This allows employees to book rail tickets in advance by completing a [form](#) and sending it to the appropriate mailbox below:

Service Area	Contact
Corporate Management Support	CorporateManagementS@scotborders.gov.uk
Social Work/ Education	PeopleTravelBookings@scotborders.gov.uk
Infrastructure & Environment	PLACESupportAdmin@scotborders.gov.uk

Many staff members will live within a reasonable initial travelling distance of stations at Berwick Upon Tweed, Tweedbank, Galashiels or Stow, although for some staff an initial journey to a station may be unacceptably long.

Where a journey can clearly be undertaken more economically by train this option **MUST** be used. Where the economic case is less clear, the initial journey to a station is not cost effective or the time taken for the various stages of a mixed transport journey appear unreasonable a discussion should

be held with the line manager and decision taken regarding the most practical and cost effective way of undertaking an essential journey BEFORE undertaking the journey.

(b) **Car Share**

Staff should, wherever possible, share a car journey where another member of staff is travelling to the same area. In this respect slight variations in intended times of departure or return, or the need for slight detours, do not justify travelling separately.

(c) **Pool Car**

Pool cars are fully maintained to Corporate Fleet standards and so reduce the health and safety risks that might be associated with driving a car where the Council does not control its repair, maintenance and service history.

There are pool cars available for use by employees across the Council, based at various SBC sites. The Webfleet system shows all available charging points and exact car locations, including the charge state. Details will be sent to you when making a booking, and this is also available on the app.

To use a pool car, register your details with a member of the Council's Fleet Team. You will be sent a link to the Fleetster website with log in details. You can then log in and book your desired slot. There is also an app for both Android and Apple devices. However the nature of pool cars are that they are for sporadic, non-routine daily operational use and are vehicles to be shared amongst staff. They must not be used as dedicated vehicles for individuals.

Furthermore pool cars should only be booked when you are certain that you need one. Pool cars should not be block-booked or booked on a standby basis when you think you may require the use of one at some point that day or through the week. It is appreciated things may change and you may no longer require the use of the pool car at the last minute and in this instance you should cancel the booking straight away to allow colleagues to utilise it.

(d) **Hire/Lease car**

This is required for journeys in excess of 100 miles and as above these are fully serviced to predetermined standards therefore reducing health and safety risks. The vehicles are also likely to be relatively new and may be more economic than privately owned vehicles.

Hire cars are booked by completing the form on the Council's intranet.

(e) **Private Vehicle ("Grey Fleet")**

Where the above options (a – d) are either not appropriate or not available (or where the employee requires to use their own vehicle because of a medical condition or disability - see section f below) approval may be given for an individually owned vehicle to be used for business travel. It is likely that small journeys – e.g. to the train station to catch a train – would be made using a private vehicle in these cases, Managers must ensure that the full range of documentation outlined below is in place.

(f) **Employees with a Disability**

Careful consideration must be given to the requirements of employees with a disability. A greater degree of flexibility must be shown in making decisions regarding travel. The overall need to travel at all must be considered (see para 5.3.1).

As with all staff where it is possible to use alternative means of communication in place of a face to face meeting these must be used. However, where a journey is necessary the effects of the various means of travel on the employee must be considered and is of paramount importance.

Where a disabled employee is happy to use alternative travel options that is welcomed but if the employee requires to use their own vehicle because other means of travel are inappropriate that choice must be supported by their line manager.

(g) **Pregnancy**

Similar consideration will be given to the requirements of employees who are pregnant.

5.4 It is recognised that strict adherence to the priority of travel methods may affect business efficiency. Managers must exercise their discretion and make a decision that balances the need to deliver an efficient service with the requirement to reduce business travel, mileage costs and carbon emissions.

5.5 Managers require to be proactive in planning to reduce business mileage. An open dialogue with staff is encouraged to fully understand the travel demands of the service and Managers should consider producing an individual service plan to actively seek to reduce business mileage.

6 **INSURANCE OF PRIVATE (GREY FLEET) VEHICLES**

6.1 Any member of staff who uses their car for business purposes must have a valid insurance policy in place which includes using the vehicle for business purposes and covers any passengers. Additionally premium payments must be up to date.

6.2 Mileage will only be paid where the employee holds an insurance policy that covers bodily injury to or death of third parties, bodily injury to or death of any passenger and damage to the properties of third parties and permits the use of the car for Scottish Borders Council business purposes.

6.3 It is the responsibility of the Line Manager to verify the insurance status of their employees via the original insurance document or cover note. Any material changes to the employee's insurance provision during the year must be notified to the Line Manager.

7 **REQUIREMENTS FOR BUSINESS TRAVEL**

7.1 If an employee is driving for business purposes the authorising manager must ensure that the employee holds a valid driving licence.

7.2 If grey fleet travel is authorised, the authorising manager must ensure that the driver has a full set of valid documentation.

7.3 In particular the following must be in place:

- (a) Valid driving licence
- (b) Full business insurance (see Section 6)
- (c) Up to date MOT for vehicle (if required)
- (d) Road tax

7.4 All documentation must be reviewed annually.

7.5 Managers are able to record in Business World that they have inspected the appropriate documentation.

7.6 Road tax and MOT details can be checked online by following this link and entering the vehicle's registration number and vehicle make:
<https://vehicleenquiry.service.gov.uk/>.

8 CLAIMING EXPENSES FOR GREY FLEET MILEAGE

8.1 Mileage can be claimed for travelling using a private vehicle only where prior approval has been given. As above, before giving approval, a Manager must be satisfied that this is the most efficient or appropriate form of transport.

Claims can be made electronically on Business World or using the Travel and Subsistence form published on the Council website. Appendices 1-5 contain detailed guidance on mileage claims.

8.2 Employees should familiarise themselves with this guidance and be aware that claims improperly made could lead to disciplinary action and to the matter being referred for police investigation and possible prosecution. In addition to false mileage and expenditure claims, improper claims include those involving the maximising of mileage and expense and the undertaking of unnecessary journeys.

8.3 All expenses claims must be submitted within three months of the date of travel.

Any claim outwith this period must be approved by a Chief Officer. A separate requires to be completed.

9 BUSINESS MILEAGE – ELECTRIC VEHICLES

If you are claiming for business mileage and you have a fully electric vehicle you should select the "Car Mileage (Non VAT)" expense type when submitting your claim via Business World.

HMRC are reviewing the position around this and once clarification has been received from them a further update will be issued.

10 MANAGING OCCUPATIONAL ROAD RISK

10.1 Employees driving a vehicle on official business must comply with the Highway Code. In addition consideration must be given to safe driving practices. Therefore when opting to drive on official business, it is important to think about health and safety best practice and the following list includes some examples (the list is not exhaustive):

- You should ensure that you familiarise yourself with the controls of any pool or hire car before setting off
- You must never use a mobile phone whilst driving and should instead switch it off to avoid the possibility of distraction
- You must never eat or drink when driving
- You should not light a cigarette whilst driving
- You must not smoke in a vehicle you do not own
- You must not smoke in a vehicle where you have a passenger even when it is your own vehicle.
- At all times you must obey speed limits and never drive faster than road or driving conditions safely allow. Avoid the temptation to speed and allow time at the start of the journey for delays en-route.
- Make sure that you are fit to drive. Do not undertake a longer journey (in excess of an hour) if you feel tired
- Plan your journey to take sufficient breaks. A minimum break of at least 15 minutes after every 2 hours of driving is recommended
- You must be able to read a new style number plate from a distance of 20 metres. If you need to wear glasses or contact lenses then you must wear them at all times whilst driving.

11 ROLES AND RESPONSIBILITIES

11.1 It is the responsibility of the Line Manager to:

- Help manage travel planning and ensure travel requests are pre approved using the criteria in Section 5.
- Lead by example
- If an employee is driving for business purposes check that the employee has a valid driving licence, in advance of the first journey for business purposes and at least annually thereafter.
- If an employee is using their own vehicle for business purposes check that the Employee has a valid driving licence and business insurance and that the vehicle has a road tax certificate and MOT. (the latter two can be checked online – see section 7.3)
- These details must be checked in advance of the first use of the vehicle for business purposes and at least annually thereafter.
- Ensure employees understand their responsibility to confirm that their vehicle is legal, safe and well maintained.
- Approve employees' travel expense claims, checking that the claims are appropriate and accurate. (Improper claims include those involving the maximising of mileage and expense and the undertaking of unnecessary journeys.)
- Dishonest or negligent authorisation of inappropriate or inaccurate travel claims may lead to disciplinary action.

11.2 It is the responsibility of staff travelling for business purposes to:

- Plan travel in advance, using the criteria in Section 5.
- Obtain line manager's approval prior to undertaking any travel.

- If driving for business purposes check that the employee has a valid driving licence, in advance of the first journey for business purposes and at least annually thereafter
- If driving for business purposes have due regard for health and safety (see Section 10).
- If using their own vehicle for business purposes, present their driving licence, and business insurance, together with evidence of a road tax certificate and MOT certificate (the last two can be checked online – see [Section 7.3](#)) these must be produced in advance of the first instance of driving for work and thereafter on request by their Line Manager and at least annually.
- Notify their Line Manager of any sanctions imposed on their licence, restrictions on their ability to drive or material changes to insurance provision.
- Claim only appropriate and accurate travel expenses. (Improper claims include those involving the maximising of mileage and expense and the undertaking of unnecessary journeys). Making a claim for inappropriate or inaccurate travel claims may lead to disciplinary action.
- Co-operate with monitoring, authorisation and reporting procedures.

11 IMPLEMENTATION, MONITORING AND REVIEW

- 11.1 The outcomes of this Policy will be reviewed at least every two years. If any trends emerge these will be analysed and appropriate steps taken, potentially including a full review of the policy. Changes to this document and related procedures are the responsibility of the Director People Performance & Change.
- 11.2 Additionally, as a minimum an impact assessment of the policy will be carried out every two years in accordance with the Council's HR Policy Review programme or as required by legislative requirements in order that the Policy remains relevant and fit for purpose.

ON-LINE MILEAGE AND EXPENSES CLAIMS

Business World, part of the Council's Corporate ERP system, allows mileage and expenses claims to be submitted electronically.

If you are unable to submit an online application you should complete hard copy forms and follow the appropriate guidance from Appendix 2 onwards.

Receipts

Receipts are required for fuel (for VAT purposes) and expenses (to substantiate expenditure) to satisfy HM Revenue & Customs and audit requirements. In Business World these can be uploaded to the claim either as a scanned copy or a photo of the receipt saved to your device. If you do not have access to scan or take a photo, you can submit receipts with a cover slip showing employee number and name.

Submit all paper receipts to HR Shared Services (HRSS), where they will be held centrally, and HRSS staff will undertake regular assurance and quality checks on receipts to claim forms. Managers may also request sight of receipts where they have a need to do so by contacting HRSS on 01835 825052 or 825053. Further information on producing VAT receipts when claiming mileage can be found at Appendix 4.

Business Mileage

Business mileage travelled on journeys between two workplaces, sites, etc. should have the total mileage input in "Total miles" with no entry in "Unpaid miles".

Journeys between home and a temporary workplace, i.e. somewhere that is not your normal workplace (e.g. another Council building, a site, conference or meeting place), or from a temporary workplace to home, should have the total mileage entered in "Total miles". The mileage between your designated base and your home (one or two ways as appropriate) must be entered in "Unpaid miles".

Employees who are working in an agile way, working mainly from home, must still enter the mileage between home and their designated base in "Unpaid miles".

Business World will calculate the miles to be paid as Total miles minus Unpaid miles when the claim is processed through payroll.

Taxable Mileage

In certain circumstances journeys between home and normal workplace (base) for additional journeys, e.g. returning for an evening meeting, call out or weekend overtime can be claimed. These are not allowable business journeys for tax purposes. In Business World select "Home to Office Mileage" in the Expense type.

Appendix No. 2

EMPLOYEE MILEAGE CLAIMS GUIDANCE (EXCLUDING HOME CARE)

Supply teachers should refer to the Supply Teachers Handbook issued by Children & Young People's Services.

Where claims cannot be completed on-line, business journeys when employees use their own car, van, motor cycle or bicycle, should normally be claimed by SJC Staff and Chief Officers on the [Travel and Subsistence Form](#).

The date and journey details must be completed, including starting point, details of place(s) visited and point returned to. The purpose of journey, e.g. meeting, site visit, and the duration of absence must also be completed to provide a clear audit trail. Associated expenses such as parking may also be claimed subject to receipts being attached.

Mileage travelled on journeys between two workplaces, sites, etc. should be entered in the column headed, "Work to Work Mileage" on the claim form.

For SJC Staff and Chief Officials, mileage travelled between home and normal workplace (base) for additional journeys, e.g. returning for an evening meeting or weekend overtime, must not be entered on form PAY04A as this is not an allowable business journey for tax purposes. Such journeys must be entered on the blue "Overtime Travel and Subsistence Expenses Claim – Taxable" ref: PAY03.

Journeys between home and a temporary workplace, i.e. somewhere that is not your normal workplace (e.g. another Council building, a site, conference or meeting place), or from a temporary workplace to home, should have the total mileage entered in "Total miles".

The mileage between your designated base and your home (one or two ways as appropriate) must be entered in "Unpaid miles".

Employees who are working in an agile way, working mainly from home, must still enter the mileage between home and their designated base in "Unpaid miles".

Business World will calculate the miles to be paid as Total miles minus Unpaid miles when the claim is processed through payroll.

The 'authorised signatory' should carry out appropriate checks to validate that the journeys have been undertaken for business purposes in accordance with the guidelines, that relevant receipts are attached for expenditure actually incurred including VAT fuel receipts or explanations provided for exceptional circumstances, and that mileage claimed is correct. Only once these checks have been carried out should the 'authorised signatory' authorise the claim for payment.

Please see examples below which show how these should be entered on claim forms.

Example 1

Employee lives in Hawick and is based in Newtown St Boswells. Normal home to base journey is 19 miles (one way).

On Monday, rather than coming into the office, employee travels to Kelso for a meeting first thing in the morning, a journey of 21 miles which is home to work mileage entered in column (Y). They then

travel 11 miles from Kelso to Newtown St Boswells which is work to work mileage entered in column (X). The total of (X) 11 miles plus (Y) 21 miles = 32 miles; less (Z) 19 miles gives a balance of 13 excess miles to be claimed.

JOURNEY DETAILS Include initial starting point, detail place(s) visited and point returned to	PURPOSE OF JOURNEY	DURATION OF ABSENCE		MILEAGE EXPENSES			
		Time from	Time to	Work to Work Mileage (X)	Home to Work Mileage (Y)	Home to Base (Z)	Mileage Claimed (X) + (Y) - (Z)
<i>Home to Kelso to Newtown St Boswells</i>	<i>Meeting</i>	<i>08:30</i>	<i>11:00</i>	<i>11</i>	<i>21</i>	<i>19</i>	<i>13</i>

Example 2

The same employee as example 1 has a meeting in Selkirk late on Wednesday afternoon.

They travel 8 miles from their base in Newtown St Boswells to Selkirk which is work to work mileage entered in column (X). Their final journey is from Selkirk to home in Hawick, a journey of 12 miles entered in column (Y) which is an overall total of 20 miles travelled.

They are able to claim the additional 1 mile in excess of their normal journey of 19 miles from Newtown St. Boswells to Hawick.

JOURNEY DETAILS Include initial starting point, detail place(s) visited and point returned to	PURPOSE OF JOURNEY	DURATION OF ABSENCE		MILEAGE EXPENSES			
		Time from	Time to	Work to Work Mileage (X)	Home to Work Mileage (Y)	Home to Base (Z)	Mileage Claimed (X) + (Y) - (Z)
<i>Newtown St Boswells to Selkirk to Home</i>	<i>Meeting</i>	<i>16:15</i>	<i>17:00</i>	<i>8</i>	<i>12</i>	<i>19</i>	<i>1</i>

Example 3

Employee lives in Duns and is based at Eyemouth High School. Normal home to base journey is 14 miles (one way), 28 miles return.

On Tuesday, employee travels to Coldstream Primary School for a meeting first thing, a journey of 13 miles.

They then travel from Coldstream to other schools during the course of the day covering 26 miles. These are work to work journeys entered in column (X). Their last meeting is in Galashiels and they return home from there, a journey of 29 miles.

The total home to work mileage is 42 entered in column (Y), i.e. Duns to Coldstream, 13 miles plus Galashiels to Duns, 29 miles.

Their home to base entry in column (Z) is 28 being their normal round trip to and from base of 28 miles.

The total of (X) 26 miles plus (Y) 42 miles = 68 miles; less (Z) 28 miles gives a balance of 40 excess miles to be claimed.

JOURNEY DETAILS Include initial starting point, detail place(s) visited and point returned to	PURPOSE OF JOURNEY	DURATION OF ABSENCE		MILEAGE EXPENSES			
		Time from	Time to	Work to Work Mileage (X)	Home to Work Mileage (Y)	Home to Base (Z)	Mileage Claimed (X) + (Y) - (Z)
<i>Home to Coldstream to Kelso to Gala to Home</i>	<i>Meeting</i>	<i>08.30</i>	<i>17:00</i>	<i>26</i>	<i>42</i>	<i>28</i>	<i>40</i>

Example 4

Employee lives in Edinburgh and is based in Galashiels. Normal home to base journey is 35 miles (one way), 70 miles return.

On Friday they have an all-day meeting in Newtown St Boswells and travel there direct from home, a journey of 39 miles with a subsequent 39 miles return journey. They can claim a total of 8 miles being the additional miles in excess of their normal return journey of 70 miles.

JOURNEY DETAILS Include initial starting point, detail place(s) visited and point returned to	PURPOSE OF JOURNEY	DURATION OF ABSENCE		MILEAGE EXPENSES			
		Time From	Time to	Work to Work Mileage (X)	Home to Work Mileage (Y)	Home to Base (Z)	Mileage Claimed (X) + (Y) - (Z)
<i>Home to Newtown St Boswells to Home</i>	<i>Meeting</i>	<i>08:30</i>	<i>17:00</i>		<i>78</i>	<i>70</i>	<i>8</i>

Example 5

The employee in Example 4 has chosen to work mainly from home, only attending the workplace when necessary.

On Friday they have an all-day meeting in Newtown St Boswells and travel there direct from home. They can claim a total of 8 miles being the additional miles in excess of their normal return journey from home to their designated base.

JOURNEY DETAILS Include initial starting point, detail place(s) visited and point returned to	PURPOSE OF JOURNEY	DURATION OF ABSENCE		MILEAGE EXPENSES			
		Time From	Time to	Work to Work Mileage (X)	Home to Work Mileage (Y)	Home to Base (Z)	Mileage Claimed (X) + (Y) - (Z)
<i>Home to Newtown St Boswells to Home</i>	<i>Meeting</i>	<i>08:30</i>	<i>17:00</i>		<i>78</i>	<i>70</i>	<i>8</i>

Example 6

The employee in Example 4 and 5 has chosen to work mainly from home, only attending the workplace when necessary. They normally work from 8am -4pm.

On Monday they have a meeting in Selkirk at 1pm, a journey of 41.5 miles (one way), 83 miles return. They work from 8am at home then travel to Selkirk .for the meeting. The meeting lasts 2 hours and they then return home. They can claim a total of 13 miles being the additional miles in excess of their normal return journey from home to their designated base.

JOURNEY DETAILS	PURPOSE OF JOURNEY	DURATION OF ABSENCE		MILEAGE EXPENSES			
				Work to Work Mileage (X)	Home to Work Mileage (Y)	Home to Base (Z)	Mileage Claimed (X) + (Y) - (Z)
		Time From	Time to				
Include initial starting point, detail place(s) visited and point returned to							
<i>Home to Selkirk to Home</i>	<i>Meeting</i>	<i>11:45</i>	<i>3.15</i>		<i>83</i>	<i>70</i>	<i>13</i>

In the event of any queries regarding the above please contact HR Shared Services on 01835 825052 or HR Shared Services Helpline 1 or 2 for Skype users or email hrteam@scotborders.gov.uk

The Council can only recover VAT on fuel related to employee mileage claims where a valid VAT receipt is provided. If you claim for business mileage undertaken in your car/van/motor cycle you should attach a VAT receipt for fuel to your mileage claim. See [Appendix 5](#) for more detailed guidance.

Appendix No. 3

EMPLOYEE MILEAGE CLAIMS GUIDANCE - HOMECARE

The Council has an agreement with HM Revenue & Customs that Support Workers/Home Carers are regarded as having “travelling appointments,” due to the nature of their duties, and therefore all mileage paid is treated as business mileage for tax purposes including journeys to and from home. Business journeys when employees use their own car, van, motor cycle or bicycle must be claimed in Total Mobile.

The date and journey details must be completed, including starting point, details of addresses visited and point returned to in order to provide a clear audit trail. Associated expenses such as parking may also be claimed subject to receipts being attached.

Mileage from a carer’s home to their first client of each day, and from the last client of each day to home, will only be paid where any such journey exceeds 5 miles. Payment will not be made for the first 5 miles of such journeys. Journeys from client to client will be paid in full regardless of the distance of the first/last journey to/from home.

In other words, if the first/last journey of each day is 5 miles or less nothing will be claimable for the journey. If it is more than 5 miles then only the excess is claimable.

If a carer returns home during the course of the day at the end of a shift and later goes out on duty again on a new shift, then such journeys can be claimed in full (this does not apply if travelling to/from home for lunch or dinner during a break that is within a shift). It is only the first and last journeys of each day that are due to be reduced by up to 5 miles.

The ‘authorised signatory’ should carry out appropriate checks to validate that the journeys have been undertaken for business purposes in accordance with the guidelines, that relevant receipts are attached for expenditure actually incurred including VAT fuel receipts or explanations provided for exceptional circumstances, and that mileage claimed is correct. Only once these checks have been carried out should the ‘authorised signatory’ authorise the claim for payment.

Example

A Home Carer lives in Melrose and travels 5 miles from their home to a client in Galashiels. Nothing can be claimed as the first journey of the day is 5 miles.

They then travel 4 miles from Galashiels to their next client in Darnick and then 2 miles to a client in Newstead. The total distance of 6 miles between clients can be claimed.

They then travel a mile from Newstead to home at the end of their shift which they can claim as they are scheduled to commence a further shift later in the day and it is therefore not their last journey of the day. They later travel 8 miles from home to a client in Selkirk at the beginning of a new shift which can also be claimed in full, as it is not their first journey of the day, before travelling to a client in Ashkirk. Their journey home from Ashkirk is the final journey of the day and only 8 miles can be claimed being the excess over 5 miles.

The above example should be entered on the yellow claim form “Home Care Assistants Travel and Expenses Claim” ref: PAY01 as follows:

HOME TO CLIENT AND CLIENT TO	CLIENT TO CLIENT JOURNEYS ONLY
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HOME JOURNEYS ONLY					
Full Particulars of Journeys, Stating Addresses visited	Actual Mileage Travelled	Mileage Claimed	Mileage Not Payable	Full Particulars of Journeys, Stating Addresses visited	Mileage Claimed
<i>Home to Galashiels</i>	5	0	5	Galashiels to Darnick to Newstead	6
Newstead to Home	1	1	0		
Home to Selkirk	8	8	0	Selkirk to Ashkirk	5
Ashkirk to home	13	8	5		

In the event of any queries regarding the above please contact HR Shared Services on 01835 825052 or HR Shared Services Helpline 1 or 2 for Lync or Skype users or email hrteam@scotborders.gov.uk

The Council can only recover VAT on fuel related to employee mileage claims where a valid VAT receipt is provided. If you claim for business mileage undertaken in your car/van/motor cycle you should attach a VAT receipt for fuel to your mileage claim. See [Appendix 4](#) for more detailed guidance.

Appendix No. 4

PRODUCING VAT RECEIPTS WHEN CLAIMING MILEAGE

Background

Under the terms of the revised Value Added Tax (Input Tax) (Road Fuel Purchases by Employees) (Order) 2005, employers can only recover such VAT where they hold a valid VAT receipt in support of their claim.

Submission of VAT receipts allows the Council to recover VAT and avoid losing thousands of pounds each year. This affects everyone who may, even occasionally, use their car for business purposes and applies to all Council staff as well as Councillors and volunteers.

What you have to do

If you claim for business mileage undertaken in your car/van/motor cycle you should attach a VAT receipt for fuel to your mileage claim. It is advisable to get into the habit of asking for a VAT receipt every time you buy fuel and not just when you know you are about to undertake some business mileage.

What is a VAT receipt?

A VAT receipt identifies how much VAT you have paid on the fuel you have bought. The receipt must show the VAT registration number of the fuel station. It is different from the receipt that you get automatically when you pay by switch or credit card. If the filling station staff do not offer you a VAT receipt you must ask them for one.

HM Revenue & Customs accept that in most cases VAT receipts will include fuel for private use and will not match business journeys claimed. As long as the amount of fuel purchased reasonably covers the business journeys being claimed that is acceptable. Receipts can cover more than one claim form (see final bullet point below), particularly where fuel is purchased towards the end of a period, but must pre-date the business journey(s) being claimed.

Submitting VAT Receipts with hard copy claims

When submitting VAT receipts with your claim form, please assist HR Shared Services staff with the administration involved in processing, handling and filing receipts by following the rules below:-

- **Write your name and employee number on all VAT receipts**
- **Staple the receipt to the back of the claim form (top left)** (do not obscure your name and employee number)
- Only use one staple to attach all supporting receipts
- Do not use sellotape or paper clips – these can become dislodged and the receipt separated from the claim
- Where a VAT receipt is not attached, because it was sent with a previous claim, or the first few journeys are covered by the receipt submitted with a previous claim, tick the appropriate box in the VAT Receipts Section. Some forms do not yet have this section therefore add “**VAT receipt on previous claim**” near where the form is signed.

Submitting VAT Receipts with electronic claims

Receipts can be uploaded in Business World with electronic claims. Further information is included in [Appendix 1](#).

Failure to provide VAT receipts

If you are unable to provide a VAT receipt due to exceptional circumstances, which your line manager accepts, the reason must be written on the claim form and accepted by the Authorised Signatory (note that Service budget will bear the cost of VAT that cannot be reclaimed).

Appendix No. 5

CLAIM FORMS

CLAIM FORMS

~~REF: PAY01 HOME CARE ASSISTANTS (Yellow)~~

REF: PAY03 OVERTIME TRAVEL AND SUBSISTENCE EXPENSES CLAIM (Blue)

REF: PAY04A TRAVEL AND SUBSISTENCE EXPENSES CLAIM FORM (White)
For use by SJC Staff and Chief Officials

REF: PAY05 DISTURBANCE ALLOWANCE FOR TRANSFERRED OFFICERS (Yellow)

~~REF: PAY07 TEACHING STAFF TRAVELLING EXPENSES (Green)~~

Supplies of the above forms can be obtained by contacting HR Shared Services on 01835 825052 or 825053 (Skype users: HR Shared Services Helpline 1 or 2).

Please note form PAY04A is also available from the Intranet and the Council website.

Save the document to an appropriate drive and you can complete in Excel and print off for authorisation.