

FOR PUBLICATION

TRAVEL AND SUBSISTENCE POLICY

MEETING: EMPLOYMENT AND GENERAL COMMITTEE
DATE: 27 January 2020
REPORT BY: SANDY GILLHAM-HARDY, HR BUSINESS PARTNER.

1.0 PURPOSE OF REPORT

To provide information regarding the new Travel and Subsistence policy, advise the committee on the HMRC requirement for VAT receipts and to recommend the policy for approval.

2.0 BACKGROUND

There has been limited guidance on travel and subsistence across the Council and a formal policy has been requested to fill this gap.

The Council is able to recover an amount in respect of VAT included in the fuel element of the mileage charge which is calculated using HMRC Advisory Fuel Rates. It is therefore important that VAT is correctly recorded on claim forms and that VAT receipts are provided in order to ensure that the Council recovers the full amount of VAT to which it is entitled. This is now covered in the policy.

Union colleagues have been consulted on the content of the policy and compromises have been reached throughout.

3.0 PROPOSED PROCEDURE

The aim of the policy is to provide guidelines on the Council's policy relating to travel, subsistence and expenses. It aims to provide clear guidance to enable Council activity whilst complying with the relevant financial and legal regulations and reporting obligations which are required to be introduced at the earliest opportunity due to the recovery of VAT.

It is acknowledged that the Council have declared a climate emergency and that a working group will be established to tackle the effects of climate change. As a key priority for the Council this policy recognises the need to reduce the Council's carbon footprint by:

- Reducing the need for employees to travel and promoting alternatives through agile working and better use of technology;

- Make better use of our core fleet vehicles and encourage the use of electric vehicles;
- Reduce the cost, financially and environmentally, of any travel done by promoting public transport, bicycles and car sharing for work journeys;
- Help employees to travel more sustainably and cheaper to and from work.

The climate change action plan will review this policy in due course and the policy can be amended to take account of any recommendations from the climate change emergency to reduce its use of carbon and protect the environment eg alternative methods including telephone, e-mail, telephone or video conferencing and incentives for using a bicycle rather than a car.

Reasonable adjustments will be provided as appropriate to enable employees with disabilities to carry out their duties and have the same (or as similar as possible) opportunities as a non-disabled person.

The revised policy can be found at appendix A.

A full Equality Impact Assessment has been completed and is attached for information at appendix B.

4.0 EMPLOYER – TRADE UNION COMMITTEE

The proposed policy was submitted to the Employer trade union Committee on 23 October 2019 and was endorsed for submission to Employment and General Committee subject to UNISON receiving legal advice on the policy, which has been obtained and no further changes were made to the policy.

5.0 RECOMMENDATION

That the new Travel and Subsistence Policy be approved.

For further information on this report, contact Sandy Gillham-Hardy.