

National Assembly for Wales Commission

Travel & Subsistence Scheme

Effective from 1 December 2008

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A. GENERAL

A.1. INTRODUCTION

This Scheme describes the rules governing the payment of travel and subsistence expenses to staff on official business. Official business is work undertaken by you in your capacity as an employee of the National Assembly for Wales.

A.2. BASIC PRINCIPLES

A.2.1. Staff Responsibilities

We work on the basis that you should not be out of pocket in working away from your normal place of work, but nor should you profit from it. You are expected to observe the **highest standards** of financial propriety and you must ensure that journeys are agreed by your line manager in advance of travel wherever possible.

Any instances of improper or unjustified claims will lead to their being disallowed or, where payment has already been made, to their subsequent recovery. The knowing submission of a false claim is a serious matter and will result in disciplinary action. If you have any doubts about what you may claim, you must seek advice from your line manager or the Payroll & Expenses Team.

Similarly, if you receive or continue to receive payments to which you know, or suspect, you are not entitled, you have a responsibility to report the instances to the Payroll & Expenses Team. Where evidence exists that a claim may have been fraudulently made then the Commission will investigate in accordance with the Discipline Policy and Procedure. The issue may also be reported to the Police and therefore could result in a criminal charge.

A.2.3. Authorisation of claims

All claims must be authorised by a line manager.

The Chief Executive and Directors are required to have claims authorised by another person within this group.

A.2.4. Claims, Receipts and Records

Claims for expenses are to be submitted in the format provided by Financial Services. You must submit your claim as soon as possible after completing the business visit but, in any case, **within one month**. Your claim may be disallowed if it is submitted later than this without good reason.

You should be able to support your claim with valid detailed receipts - visa receipts alone will not normally be sufficient as they will not show exactly what has been purchased. . The absence of a receipt does not stop you claiming the expense, although you must annotate the claim accordingly with an explanation and description of the expense and the reason the receipt is not available.

You are responsible for ensuring that the Finance Co-ordinator for your Service has a copy of your claim and relevant receipts. This will be retained for at least 7 years after the end of the tax year in which the claim is paid and will be produced for inspection if requested by any authorised person, such as the Payroll & Expenses Team, an audit team, Her Majesty's Revenue & Customs etc.

A.2.5. Advance of Expenses

Normally you will claim your expenses after the completion of your journey. However, if you require some help with this outlay you may claim an advance of up to 90% of your likely expenditure, subject to a minimum threshold of £50, from the Payroll & Expenses Team.

If the total subsequent claim is less than the amount of the advance you must refund the balance without delay. In such cases a cheque for the balance should be submitted to the Finance Team. Advances should be cleared within one month of completion of your business visit.

Any advances outstanding at the time of an individual's resignation, retirement or dismissal will be recovered from the final salary payment or may be recovered by invoice.

A.2.6. Corporate Credit Cards

If you are a regular business traveller you may apply to the Finance Team for a corporate Credit Card to cover the cost of hotel accommodation etc wherever possible. Further information on how to apply can be obtained from the Finance Team. Finance Co-ordinators also have access to corporate credit cards and, as with the Payroll & Expenses Team, can book travel and accommodation on your behalf.

A.3. TAX AND NATIONAL INSURANCE

Her Majesty's Revenue & Customs allows employers to pay employees for any necessary and reasonable business expenses that they incur while on business trips and there is no tax or national insurance contributions liability.

A.4. TRAVEL TICKETS & ACCOMMODATION

Tickets for travel and accommodation can be:

- ordered by yourself and reclaimed before or after the journey;
- ordered from the Payroll & Expenses Team, by completing a booking form at least 3 days in advance (where possible);
- ordered via www.thetrainline.com or other on-line booking sites if you have access to a personal/corporate credit card.
- Ordered via Great Western booking line on 08457 000125

The key message is to **book as early as possible** to secure the best deals.

B. TRAVEL

B.1. INTRODUCTION

B.1.1. Scope

You are personally responsible for the cost and mode of your daily travel between your home and normal place of work.

There may be circumstances when you are eligible for reimbursement of the cost of travel between your home and place of work. Details of such journeys can be found at section B.5.

B.1.2. General Principles

EXTENDING OFFICIAL BUSINESS TRAVEL FOR PERSONAL CHOICE

If you are required to make a journey for official purposes and then wish to take leave or spend a weekend in the same area before or after the official business, you may be allowed the full return fare at the appropriate class or rate for the distance which would have been travelled for the official business alone. The written approval of your Head of Service or, in their absence, Director is necessary before journey commencement and this authority should be attached to the claim form.

B.1.3. Official Travel

Official Travel means travel for the purpose of official business away from your normal place of work, including attendance at:

- approved training courses
- official meetings
- official visits to other establishments

This list is not intended to be comprehensive. Official Travel does not include:

- travel between home and normal place of work
- return journeys home at weekends from a detached duty station (Refer to Detached Duty Policy)
- Costs of travelling to a new permanent workplace (Refer to Excess Fares Policy)

B.1.4. Means of Travel

You are responsible for ensuring that you use the most effective and economical method of travel taking into account:

- You must have regard to sustainability and impact on the environment – do you need to travel? Can you make a group visit, or car share with other attendees? Could you telephone or video conference instead? Are you holding the meeting in a location served by public transport; and one which minimises travel for attendees?
- The available public transport alternatives,

- the cost of travel,
- the cost of subsistence,
- the saving of official time
- practicality of the journey,
- personal safety
- special requirements or particular needs.

B.1.5. Additional Costs

As part of your travel you may necessarily incur, and claim for, congestion/ toll charges, parking fees or taxi fares. Taxis can be seen as an extravagant way to travel, so be sure you can robustly defend your reasons for using them – such as personal safety or a member of staff that has an impairment and finds it difficult or impossible to use public transport (for example, a person with a physical or sensory impairment may not be able to use the underground train service in London).

Disabled staff may require a personal assistant to accompany them such as an interpreter or to meet personal requirements (i.e. not necessarily an Assembly employee). The travel costs of a personal assistant will be met on the same basis as the staff member.

The Assembly Commission will not pay for any fines – parking, speeding etc.

B.1.6. Hire Car

Further details with regard to Hire Cars can be found in the [Hire Car policy](#).

B.2. TRAVEL BY RAIL

B.2.1. Class of Travel

You are entitled to standard class railway travel. Standard class travel is expected to be the norm, including journeys made by Eurostar. First class travel can only be provided where it is strictly necessary for work related reasons and where an application is supported by an explanation from the authorising officer. This may occur when:-

- You are required to work on official business while travelling and first class travel would facilitate this;
- You are travelling for work reasons with someone who is not an Assembly Commission employee and that individual is travelling in a higher class; or
- Where the cost of a single first class ticket is within 10% of the equivalent off-peak single or anytime single standard class fare (according to the time of travel).

B.2.2. Travel - value for money

As explained in section [B.1](#), you should always try to ensure that your journey is organised in the most economical way. If, for example, you hold a season ticket that covers part or the entire journey, it should be used. Similarly, savings may be achieved by the use of other appropriate rail cards. **Better deals on rail fares may be secured if you are able to book a fixed train time rather than an open ended ticket - the saving could be in excess of £150 on a return journey to London.** Where a change to travel arrangements means that it is impractical to use the service booked you should pay any excess due and reclaim it as part of your Travel & Subsistence claim.

B.3. TRAVEL BY AIR

B.3.1. Class of Travel

Your class of travel is governed by the airline's fare structure; and the duration of the flight.

Airlines variously describe their classes of travel. For the purposes of setting out your entitlement these are shown as Business and Economy.

- Business - May also be referred to as Club, Executive, Ambassador etc.
- Economy - May also be referred to as Tourist, Budget etc.

As a norm, for flights up to 2½ hours Economy Class should be used, unless you have the prior authorisation of your Director to travel Business Class. Travel choices must stand up to public scrutiny.

For flights over 2½ Hours, Business Class may be used.

B.4. TRAVEL BY YOUR OWN VEHICLE

B.4.1. Introduction

Private vehicles should not be used for business journeys of over 150 miles per day under normal circumstances. You will be expected to organise official travel in the most cost-effective way possible. The choice of mode of travel and the routes to be taken should be chosen to minimise the cost of travel and official time taken and should take into account the sustainability of the means of travel used. Mileage incurred on wholly private diversions can not be claimed although reasonable diversions for refreshment purposes may be claimed.

B.4.2. Rate of Mileage Allowance

If you use your own vehicle to undertake a business journey, you will be reimbursed a mileage allowance (see [Appendix A](#)) which reflects Her Majesty's Revenue & Customs Approved Mileage Allowance Payments (HMRC AMAPs). AMAPs cover any general or mileage-related expenses in relation to the car itself (such as fuel, servicing, tyres, road fund licence, insurance and depreciation), plus interest on any loan to buy the vehicle. No additional claims can be made for expenses of that type. Rates are also set for motor and pedal cycles (see [Appendix A](#)).

B.4.3. Be green – car share

If you carry official passengers in your vehicle on official business you may be paid a supplement for each passenger per mile. The rates of passenger supplement are published at [Appendix A](#).

B.4.4. Insurance Requirements

If you are using your vehicle for business purposes you must hold comprehensive motor insurance with business use. If the vehicle is owned and insured by another person you must ensure that you are insured to drive it for the purposes of your employment. If the vehicle is privately hired by you or is a loan or courtesy car you must ensure you are insured to use that vehicle for your own business use.

If you are required to carry equipment or cash in your vehicle you may need to notify your insurance company. Any loss of Commission equipment or cash will remain a Commission liability. Consequently, your insurance policy will not be expected to cover this risk. However, the presence of any Commission equipment or cash may make your vehicle more attractive to car thieves.

Mileage allowance will only be payable if you have normal comprehensive insurance with business use for your motor car. Motor cycles must also be insured without financial limit against claims in respect of:

- bodily injury to or death of third parties;
- bodily injury to or death of any passenger;
- damage to the property of third parties.

Insurance for bicycle use is not compulsory.

B.4.5. Total abstainer clause

If your insurance cover is restricted by a total abstainer clause or endorsement, you may qualify for mileage allowance provided that the insurance gives normal comprehensive cover in every other respect.

B.4.6. Insurance and Ownership Declaration

When you use your vehicle on official business you must ensure that prior to undertaking the journey you have read and understood the insurance requirements detailed above.

Furthermore, your vehicle must be in a **roadworthy condition** (including covered by a MOT certificate if appropriate) and suitable for the journey. Accordingly, when submitting a mileage claim you are certifying that your vehicle is appropriately insured and suitable for use and that you are properly licensed to drive it. The Payroll & Expenses Team will carry out periodic checks, requiring you to produce your driving licence and insurance certificate as evidence to support your certification. Failure to comply with these requirements may result in referral to the Discipline procedures.

B.4.7. Loss or damage

The Assembly will not reimburse you for any loss or damage resulting from the use of your own vehicle on official business, whether or not the cost of such loss or damage can be claimed under your insurance policy. Furthermore, you are not entitled to seek reimbursement of any excess charged as a condition of your insurance policy.

B.4.8. Home to Office Mileage

Daily travel between your home and office (ordinary commuting) is generally your own responsibility. Only exceptionally may you be paid mileage allowances when you use your private vehicle for this purpose (see section B.5).

When setting off on a business trip, and the journey starts and ends at home, then the **full** cost of the business mileage can be claimed except where the travel is not significantly different to an ordinary commuting journey i.e. home to office.

Should you start from home, call into the office for work purposes, and continue on your visit, then there are two journeys – ordinary commuting between your home and your office and a business journey between your office and the destination.

Reimbursement will be available for the cost of the second journey only.

B.5. ADDITIONAL AND LATE ATTENDANCE – TRAVELLING EXPENSES

B.5.1. Eligibility

Normally you are responsible for meeting the cost of travel between your home and office. However, the additional cost of home to office travel necessarily incurred can be reimbursed if you are required, exceptionally and unusually, to make an additional attendance outside your normal working hours. You are not eligible for reimbursement if you are in receipt of shift allowance which takes account of irregular attendance or hours (unless you work an extra shift over and above that rostered).

Payment of overtime, travelling time and “on call” allowance does not affect your eligibility for reimbursement.

B.5.2. Payment

You may claim:

- the actual public transport fares unless you already hold a season ticket which covers the journey; or
- the motor mileage allowance; or
- exceptionally (for example where public transport is not available or on grounds of personal safety where you might have to wait at an unstaffed train station) the taxi fare for your journey.

B.5.3. Taxation

Home to office expenses are normally liable to tax and National Insurance Contributions (NICs) and will be paid with your salary/wages. They are not, however, when:

- the employee is required to work later than usual and until at least 9pm;
- this occurs irregularly; and
- by the time the employee ceases work
 - either public transport has ceased, or
 - it would not be reasonable to expect the employee to use public transport

C. SUBSISTENCE

C.1. INTRODUCTION

Subsistence covers food and drink, and temporary accommodation for overnight stays. You may only claim the actual expenditure which you incur. You are not allowed to claim for the costs of alcoholic beverages as part of any subsistence claim.

C.2. SUBSISTENCE

C.2.1. Purpose

You can claim for subsistence expenses incurred when you are absent from your normal place of work, on official duties. You must be absent from your normal place of work, for at least 4 hours and at a distance of more than 5 miles from your normal base.

Disabled staff may require a personal assistant to accompany them such as an interpreter or to meet personal requirements (i.e. not necessarily an Assembly employee). The travel costs of a personal assistant will be met on the same basis as the staff member.

C.2.2. Claims

To qualify for reimbursement, expenses claimed must be reasonable in nature and value, and necessary for the purposes of the visit. Claiming at the guideline maximums will not necessarily be accepted as reasonable in nature and value – we would normally expect claims to be below the maximums. The amount claimed must be supported by receipts

You cannot claim for expenses which are purely personal in nature. However, there is an 'out of pocket' expenses allowance for overnight stays for you to use as you wish – calls home for example.

You can claim expenditure on food and drink in accordance with the following guidelines:

- **Breakfast** – where your journey necessitates a home-start earlier than 7am, or when staying away from home.
- **Lunch** – if away from normal place of work for more than 4 hours (outside 5 mile radius) including period 12:00 to 14:00
- **Dinner or main meal** – if away from place of work (outside 5 mile radius) for the day, and arriving home after 19:00.
- **Refreshments** – for non-alcoholic drinks and/or a small snack in-between meals during your time away from your normal place of work.

C.2.3. Guideline Maximum Rates

	Subsistence Allowances			
	Breakfast	Lunch	Dinner	Refreshments
Guideline maximum rates	£10	£15	£30	£10

Exceeding the guideline amounts requires Head of Service or Director approval.

C.3. OVERNIGHT ACCOMMODATION

C.3.1. Guideline Maximums

The prices charged for overnight accommodation vary widely. When accommodation is arranged for overnight visits, the following guideline maximums apply, on a bed & breakfast basis:

- **£150 for London accommodation and accommodation outside the UK.**
- **£95 for elsewhere in the UK.**

Exceeding the guideline amounts requires Head of Service or Director approval in advance.

In addition, we pay an automatic flat-rate £5 per night personal incidental expenses allowance for overnight stays in the UK and £10 per night elsewhere.

C.3.2. Staying with Family/Friends etc.

You may claim a flat rate allowance of **£25** when staying overnight with friends, relatives or others, away from your permanent station on official duty. In accordance with HM Revenue & Customs' rules, this must be paid through payroll and be subject to deductions in respect of tax and National Insurance Contributions from 6 April 2009.

C.4. WORKING LATE OR SLEEPING AT THE WORKPLACE

If, unexpectedly and unusually, you have to work very late into the evening (beyond 9pm) at your place of work, the costs of an evening meal and breakfast if appropriate will be met up to a maximum of £10. This does not apply to normal contractual arrangements for overnight/late night working.

These payments are subject to tax and National Insurance Contributions (NICs)

APPENDIX A: MILEAGE ALLOWANCE RATES & SUPPLEMENTS

MILEAGE ALLOWANCE RATES with effect from 1 April 2007

STANDARD RATE OF MILEAGE ALLOWANCE PAYABLE FOR USE OF PRIVATE MOTOR CARS

Mileage threshold per annum

All Vehicle Sizes

Up to 10,000 miles	40p	Over 10,000 miles	25p
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RATE OF MILEAGE ALLOWANCE PAYABLE FOR USE OF PRIVATE MOTOR CYCLES

24 pence per mile

PEDAL CYCLES

20 pence per mile

PASSENGER SUPPLEMENT

5 pence per mile per passenger

APPENDIX B: PRIVATE CAR DECLARATION

Return to Payroll & Expenses Team

USE OF PRIVATE VEHICLES ON OFFICIAL BUSINESS

I confirm that

1. I have read the rules regarding use of private vehicles in the Travel and Subsistence Scheme relating to when an officer uses his/her private vehicle on official business and

I understand these requirements; and

My vehicle has appropriate business insurance cover; and

I will notify the Assembly of any change which leaves me with less cover than the rules require; and

I hold a current valid driving licence for the vehicle concerned.

2. I enclose a copy of my Certificate of Insurance and my Driving Licence

3. Signed:

BLOCK LETTERS:

Date:

4. Return to Payroll & Expenses Team