



NewquayCouncil

CorporateService

Name of Policy:

**Travel & Subsistence Allowance
Policy**

Date of Inception:

06 May 2026



This is a Policy or Procedure document of Newquay Town Council and as such must be fully adhered to by both councillors and employees.

Policy/Procedure File Status			
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1.0 Policy Background

- 1.1** This document outlines the Council's corporate policy for work-related travel and subsistence allowances for staff and members when on official council business.

2.0 Policy Statement

- 2.1** Newquay Town Council recognises that it has a responsibility to support staff and members who, as a result of justified work for the Town Council, have to deviate from their normal routines.
- 2.2** The Council is committed to reimburse staff and members for any out of pocket expenses or costs incurred as a result of pre-arranged work related activities in a manner outlined within this policy.

3.0 Policy Objectives

The objectives of this policy are:

- 3.1** To ensure the consistent and fair application of the Town Council's Subsistence and Travel expenses policy for staff and members.
- 3.2** Provide the Chief Executive with the framework under which requests for expenses/reimbursement are applied.
- 3.2.1**

4.0 Policy Framework

- 4.1** Employees who as a result of their official employment duties are prevented from following their normal meal arrangements or who have to stay away overnight may claim reimbursement of the actual expenditure incurred (excluding alcoholic drinks) up to the maximum. A valid receipt for the actual expenditure incurred must accompany and support each claim otherwise no reimbursement will be made.

4.2 Expenses may be claimed where the employee is engaged on official employment duties at the respective times as specified below:

4.2.1 Breakfast: out before 7.00 am

4.2.2 Lunch: out before 12 noon and back after 2.15 pm

4.2.3 Tea: out after 6.30 pm

4.2.4 Evening Meal: out after 8.30 pm

(only one tea/evening meal may be claimed)

4.3 In exceptional circumstances, and where authorisation is given to an individual employee by the Chief Executive, additional expenditure supported by a receipt may be payable.

4.4 Employees on official duty and who are absent overnight may claim an out of pocket expense for each night of absence.

4.5 Subsistence rates will be increased in line with the general index of retail prices from 1 April each year.

5.0 Work at normal place of employment outside normal hours

5.1 Provided the prior authorisation of the Chief Executive has been obtained the normal subsistence expenses will also apply to employees working at their normal place of employment outside normal hours and who are above the limit for overtime payments.

5.2 Expenses incurred for tea or an evening meal will not be paid in respect of the same evening's work, except on Saturdays and Sundays.

6.0 Subsistence expenses

6.1 These base line figures are usually increased in line with inflation and are based on the UK CPI Index for February 2026.

	Reason	Allowance
A	Breakfast (departure before 7.00 am)	£9.83
B	One Meal (5 hours)	£9.83
C	Two Meals (10 hours)	£13.12
D	Evening Meal (return after 8.00 pm)	£19.66

E	25 Hour ceiling	£40.65
E	Overnight Provision (Bed and Breakfast) in London	£170.44
F	Overnight Provision (Bed and Breakfast) outside London	£107.80
G	Out of Pocket Expenses (Per Night)	£13.12

6.2 These expenses cannot be claimed if:

- a meal or beverage is not purchased
- the meal does not constitute additional expenditure
- meals have been taken at home
- meals are provided during a training course, conference or similar activity (such meals are therefore excluded)
- meals are provided on the train or plane and included in the ticket cost.

6.3 In exceptional circumstances, and where authorisation is given to an individual employee by the Chief Executive, additional expenditure supported by a receipt may be payable.

6.4 Definitions from HMRC

6.4.1 Breakfast rate

The rate may be paid where an employee leaves home earlier than usual and before 7am and incurs a cost on breakfast taken away from his home after the qualifying journey has started. If an employee usually leaves before 6am the breakfast rate does not apply.

6.4.2 Late evening meal rate

The rate may be paid where the employee has to work later than usual, finishes work after 8pm having worked his normal day and has to buy a meal before the qualifying journey ends which he would usually have at home.

The breakfast and late evening meal rates are for use in exceptional circumstances only and are not intended for employees with regular early or late work patterns (see examples at [EIM05232](#)).

6.4.3 One meal (5-hour) rate

The rate may be paid where the employee has been undertaking qualifying travel for a period of at least 5 hours and has incurred the cost of a meal.

6.4.4 Two meal (10-hour) rate

The rate may be paid where the employee has been undertaking qualifying travel for a period of at least 10 hours and has incurred the cost of a meal or meals.

6.4.5 24 Hour Ceiling

Benchmark scale rate payments must be limited to 3 meal rates on one day or 24-hour period. A meal is defined as a combination of food and drink and would take a normal dictionary meaning. Where employees are required to start early or finish late on a regular basis, the over 5-hour and 10-hour rate, whichever is applicable, can be paid provided that all the other qualifying rules are satisfied.

7.0 Travel Expenses

- 7.1** Travelling allowances for employees whose terms and conditions of employment are those negotiated by the National Joint Council for Local Government Services, will be paid in accordance with the local agreement on single status with effect from 1 April 1999.
- 7.2** The mileage rates will apply where personal cars are used for business purposes irrespective of engine size.
- 7.3** Travelling expenses necessarily incurred by employees in the performance of their official duties will only be reimbursed after authorisation by their line manager.
- 7.4** When undertaking Council business you are required to adhere to traffic regulations. Any parking penalties or other liabilities that arise from the way the vehicle is used, particularly breaches of the Road Traffic act, the Traffic Management Act and Motor Vehicles (Construction and Use) Regulations are your responsibility and must not be claimed as an expense to be reimbursed. This includes excess charges incurred (e.g.

compound charges) by not buying such items as congestion charge tickets, car parking tickets, etc.

- 7.5** Employees will use the most economic form of travel in terms of cost and time, taking into account the different modes of travel, traffic and fares available.

7.5.1 Non NJC Mileage Rate

Mileage rates are based on the engine cubic capacity of the car used and are effective from 1st April 2010.

Rate per mile	45p
Vat per mile	1.881p

7.5.2 NJC Car Allowance

Rates for 2010/11

	<u>451 - 999cc</u>	<u>1000 - 1199cc</u>	<u>1200 - 1450cc</u>
<u>Essential Users</u>			
Lump sum per annum	£846	£963	£1,239
per mile first 8,500	36.9p	40.9p	50.5p
per mile after 8,500	13.7p	14.4p	16.4p
<u>Casual Users</u>			
per mile first 8,500	46.9p	52.2p	65.0p
per mile after 8,500	13.7p	14.4p	16.4p

7.5.3 Hire Car

Where it is cheaper to hire a car rather than pay employees to travel in their own car, the individual should use the hire car option.

7.5.4 Additional Provisions for Travel by Car

Parking/speeding fines will **not** be reimbursed for any parking fines or speeding tickets.

Car parking, congestion charges and toll charges necessarily incurred on official business are reimbursable.

If involved in a hire car accident travellers **must** stop and immediately contact the hire car company who will advise the traveller on completing the necessary formalities and documentation.

The traveller must also report the matter to their manager or approver and the Health and Safety Unit at the earliest opportunity.

7.5.5 Taxis

Applicable to all employees on all journeys.

Taxi fares should be claimed only where the Chief Executive is satisfied that such costs are necessary, for example, journeys where there is no other suitable method of public transport.

7.5.6 Process

1. When you need to attend a training course or conference which is away from your normal place of employment, then you must first get approval from your line manager and Chief Executive for you to attend, if you have not done so already.
2. If the purpose of travel is for training, this must be requested as 'training' leave on HR Partner.
3. Where reasonable and cost effective, public transport should be used if you are traveling outside of Cornwall. Rail, airline or bus tickets must be booked and approved by both your line manager and Chief Executive at least 14 days before the intended travel date.
4. Any time allowed for training should be recorded on your timesheet on HR Partner.

7.6 When travelling for work, the pool car should always be the first point of call. If the pool car is not available, then an employee's private vehicles can be used with written permission from the Chief Executive.

7.7 When an employee starts a journey from their home, rather than the office, payment will be restricted to the equivalent mileage from the office where their home is further away from the

destination location. Employees who car share or pick another employee up should meet at Newquay Town Council Offices, unless the pickup is on the way to the destination.

7.8 When an employee uses their personal vehicle for business purposes, individuals must ensure that:

- The vehicle has a valid excise license (road tax)
- The vehicle is roadworthy and has a valid MOT certificate
- They hold a full current UK driving license for that vehicle
- Their motor insurance cover extends to business use

7.9 Public Transport

When travelling further than Cornwall, public transport must be considered, this includes, flights, buses and rail travel. When booking tickets, standard class travel must be used for all journeys. Where it is impractical or too costly to use public transport or for extenuating circumstances necessitating the use of the Pool car or a private or hired vehicle, then this should be discussed and approved by the Chief Executive in advance.

There are also options for the Council to fund the hire and fuelling of a vehicle, where it can be reasonably shown this is a cost-effective method of transport to the destination.

All booking requests must be sent to your line manager and the Chief Executive, no later than 14 days prior to the intended day of travel.

7.10 Foreign Travel

Foreign and Commonwealth Office's (FCO) [country-by-country rate](#) will apply as the basis for the ceiling for subsistence claims – as in the case of domestic travel receipts will be required for all expense claims made. It is widely known that the FCO no longer updates these rates, however HMRC have stated they will continue to apply the old rates until further advice is issued. The policy is in effect to shadow HMRC policy.

In line with the Treasury principle of managing by exception, the Chief Executive has the discretion to allow increases/decreases to these ceilings where evidence is available to suggest the ceilings are inappropriate.

There should be prior approval for all foreign travel from the Chief Executive.

7.11 Tips and Gratuities

Optional tips and gratuities are considered a personal expense and will not be reimbursed excluding routine service charges for meals which have been included on the receipt.

7.12 Alcohol

Costs relating to alcohol will not be reimbursed.

7.13 Telephone Calls and Internet

Business calls will be reimbursed on production of receipts unless this is not possible. Regular business users should use a mobile phone supplied by the business.

Pay as you go Internet or Wi-Fi provisions will also be reimbursed on production of receipts unless this is not possible.

8.0 Freedom of Information

8.1 In accordance with the Freedom of Information Act 2000, this Document will be posted on the Council's Website www.newquay.gov.uk.

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