

SUBSISTENCE AND OTHER RELATED ALLOWANCES

SUBSISTENCE

Payment up to a maximum of £12 per day is payable on the production of valid VAT receipts excluding the cost of dinner where an employee has to stay overnight.

The cost of dinner for an overnight stay will be limited to a maximum of £12 on production of a valid VAT receipt.

Payment will be based on the actual expenditure incurred, and will not exceed the relevant subsistence rate.

Private Accommodation Arrangements

An employee can claim £35.00 for bed and breakfast, when making private arrangements. No receipt is required, for this claim, but £10 of the £35 is subject to tax and national insurance deductions.

Payment will only be made for journeys beyond Plymouth City Council boundaries.

Reimbursement of expenses can only be claimed by an employee in respect of their own allowances.

These payments will be reviewed annually.

JOURNEYS ABROAD

All journeys abroad will be subject to authorisation by the relevant Director.

The levels of subsistence which can be claimed with respect to prevalent economic conditions which may prevail in the country to be visited.

ENTERTAINMENT

Employees authorised in advance by the Chief Executive or Director may entertain members or officials to meals, and claim reimbursement of expenses up to a maximum of £8.50 (£10.00 in London) per meal for themselves and their guests, on production of receipts. Rates will be reviewed annually.

OVERNIGHT STAY IN LONDON (or other major City)

Employees may be reimbursed more than the prescribed

rate should suitable accommodation be otherwise unavailable provided receipts are attached. Accommodation to be arranged by the employee, with regard to local authority discount schemes.

TRAINING COURSES

- a) Second class rail fare will be payable to all employees travelling by rail outside the boundaries of Devon and Cornwall.

If an employee chooses to take their car then either second class rail fare or 15 pence per mile is reimbursed, whichever is cheapest. This may not cover petrol costs, so employees are asked to consider this before using their car, since we are unable to reimburse in excess of the above. (There are now numerous types of rail tickets of varying prices. For comparison purposes when using a car, a 'super advance' ticket price should be used).

- b) Subsistence will not be paid for journeys within Plymouth.

RECRUITMENT EXPENSES FOR CANDIDATES INVITED FOR INTERVIEW

Meal Allowances

Payment up to a maximum of £12 per day is payable on the production of valid VAT receipts excluding the cost of dinner where a candidate has to stay overnight.

The cost of dinner for an overnight stay will be limited to a maximum of £12 on production of a valid VAT receipt. Candidates who require overnight accommodation may claim up to £70.00 (Bed & Breakfast) on production of a valid VAT receipt.

Payment will be based on the actual expenditure incurred, and will not exceed the relevant subsistence rate.

Travelling Expenses

Travelling expenses incurred visiting Plymouth for interview, will be reimbursed at the 2nd Class rail fare between the candidate's nearest railway station and Plymouth or the lowest casual user car mileage allowance for the journey whichever is the lowest. For candidates travelling from outside of Devon and Cornwall, 15 pence per mile can be

claimed.

INTERVIEW EXPENSES

Successful candidates who decline the offer of appointment without good reason may have any recruitment expenses withdrawn at the discretion of the Head of Human Resources. This should be made clear in the letter inviting candidates to interview.

REMOVAL ALLOWANCE SCHEME

Relocation assistance is offered in recognition that significant costs may be incurred by new employees who relocate to take up a new positions with the council and to attract “high calibre” candidates to “hard to fill” roles.

Full details will be sent to those candidates that are eligible.

MISCELLANEOUS ALLOWANCES

TELEPHONES IN PRIVATE HOMES

In cases where employees are required, by the Authority, to install a telephone in their private home, the Authority will pay the installation rental, and any removal/reconnection fees incurred.

Plymouth City Council will only pay the installation/rental, and any removal/reconnection fees, for private telephones or mobile phones (not both).

Employees will be required to pay for the cost of private calls.

The cost of business calls will be paid for by Plymouth City Council against the production of itemised telephone bills.

FIRST AID ALLOWANCE

Designated First Aiders will be entitled to the First Aid Payment. The holding of a current First Aid Certificate does not give an automatic right to the payment.

A payment of £156 per annum shall be made to full-time employees designated as recognised First Aiders, provided they maintain a current First Aid Certificate. In the case of

part-time employees, a pro-rata payment shall be made. The rate will be reviewed annually. Refer to Health and Safety Policy for further information.

EMPLOYEES WHOSE WORKPLACE IS COMPULSORILY CHANGED

In situations where an employee is compulsorily relocated to another work site, a time limited payment for additional miles incurred will be made for 3 years where additional expenditure is incurred as part of this move.

If an employee's post is regraded, or as a result of restructuring the employee is displaced and then achieves a higher grade post, the employee will not lose the relocation payment.

If the employee is re-located again within the 3 year period and relocation payment applies then a new 3 year payment period commences from the date of the move.

The payment is to be for no longer than 3 years and will reimburse:

Additional cost of public transport fares incurred for home to work travel,

OR

Cost of additional mileage incurred to travel to and from home.

VEHICLE ALLOWANCES

ESSENTIAL CAR ALLOWANCE CRITERIA

In furtherance of National Conditions for car allowances (part 3 section 6) ECU allowance will be paid where:

- a) 5000 qualifying business miles a year is undertaken i.e. excluding mileage to conferences, courses or for other personal development. Recorded mileage criteria for part-time employees will be pro rata to qualify for full lump sum.

Mileage is to be calculated between January – December of each year and the appropriate allowance will be applied in

the following April. This calculation excludes mileage claimed for conferences, courses or personal development, and is payable subject to provision of a relevant VAT petrol receipt.

ECU designations will be reviewed annually at the financial year end. Employees not meeting the criteria will revert to Casual User Status at financial year end.

Employees entertaining newly established posts found to be qualifying for Essential Car User allowance after 6 months monitoring will be paid in retrospect which will be offset by any Casual User allowance already paid.

This definition does not exclude Plymouth City Council's responsibility under the Disability Discrimination Act.

CASUAL CAR ALLOWANCE CRITERIA

Casual Users are those for whom it is desirable that a car should be available when required, and who are authorised by their Head of Service. Casual Car User Allowance is payable subject to provision of a relevant VAT petrol receipt.

MILEAGE ALLOWANCES

- a) All claims should be made out for a calendar month and submitted to the Head of Service as soon as possible after the end of each month. (For travel outside Devon and Cornwall, second class rail (super advance) or 15 pence per mile (which ever is lowest) will be paid).
- b) Current car allowances can be found on the Intranet.
- c) An authorised car user may claim 1p per mile per passenger.
- d) Where a car is not in use as a result of either a mechanical defect or the absence of the employee through illness.
 - i. The lump sum payments should be paid for the remainder of the month in which the car first went out of use, and for a further three months thereafter. For the following three months, payment should be made at the rate of 50% of the lump sum payment.

- ii. During the period when a car is off the road for repairs, reimbursement in respect of travel by other forms of transport should be made by the employing authority.

TRAVEL ALLOWANCES

- a) Rail will be the normal means of travel for employees travelling outside the boundaries of Devon and Cornwall.
- b) Second class rail fare will be payable to all employees travelling by rail for the whole journey.
- c) Employees who are designated as a car user are not precluded from using a car for journeys outside the boundaries of Devon and Cornwall, if they so wish and/or it is more convenient for them to do so. However, if a car is used then an amount equivalent to 2nd class rail fare (super advance fare) for the whole journey or £0.15 pence per mile will be paid to all employees whichever is the lowest. In the case of car sharing the most cost effective rail fare will be reimbursed to the employee.
- d) It may be desirable to travel by car when employees are required to carry members of the public, to carry equipment, or where it is not possible to use rail travel due to accessibility or time by reason of security, cost or convenience to enable them to carry out the duties and responsibilities as detailed in their job descriptions, to or from places outside Devon and Cornwall.
- e) Where there are a number of employees travelling together, a special rate of £0.15p per mile plus £0.01p for each passenger can be claimed if this is more cost effective.
- f) The Council has the right to require an authorised car user to carry official passengers, for which the car user may claim £0.01p per mile per passenger within the insured capacity of the vehicle. "Official Passenger" includes all those who need to be carried for the purpose of the Council's business.
- g) Employees may claim the normal rate of travel

allowance when attending meetings of their professional associations or societies within Devon and Cornwall. For meetings outside Devon and Cornwall employees can travel by second class rail fare or by car but for travel by car, only the lowest of 15p per mile or a super advance ticket price can be claimed.

Normal car mileage rates can only be claimed for mileage within Devon and Cornwall.

Motor Car Allowances: Details on intranet or available from your departmental HR Adviser.

EMPLOYEE CAR PARKING

Car parking will be provided for all employees as far as possible (not necessarily at the actual place of work) but no guarantee is given or implied.

Employees cannot usually reclaim the cost of parking unless using their vehicle on official Plymouth City Council business.