

Travel and expenses policy

This policy forms part of your contract of employment. The councils are entitled to introduce minor and non-fundamental changes to this policy by notifying you of these changes in writing and will consult all employees on any significant changes. This policy applies to employees; councillors have a separate travel and expenses policy.

Introduction

1. The aims of this policy are:

- to ensure that employees receive fair compensation for additional expenditure incurred whilst on council business. You should not be placed at a financial disadvantage when carrying out work for the councils. Nor should you personally gain at the expense of the councils
- to clarify which travel and general expenses you are able to claim for
- to help each council reduce costs and carbon emissions by encouraging employees to use the most cost effective and sustainable method of transport in the course of their duties.

This policy covers the following

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- retention of claim documentation and incorrect claims and payments
- managers' responsibilities when checking expenses claims

Other policies or documents referring to travel or expenses

- Driving at work policy
- Learning and development policy [if you are travelling to a training course]
- Intranet online expenses claim form
- The corporate plans for both councils [including the councils' travel policies]

Business travel expenses - introduction

2. If you travel on business from your place of work, as specified in your statement of terms and conditions, to other locations using your own vehicle or public transport you can claim for the cost of your travel. If you use your own vehicle, you will claim for the business related mileage. If you use public transport, you will claim the cost of the fares. The councils are entitled to only reimburse the travel costs for the most appropriate route. For example, site visits should be made in a logical order and you should travel by the most direct route. Your manager can also limit reimbursement to the cost of the most suitable mode of transport. As an example, if you choose to travel by car when the cost of public transport would be cheaper for the councils you would need to have a valid reason for this, such as the time taken for the journey.
3. Business travel expenses are paid directly into your bank account as part of the monthly payroll process. Business fares (on public transport) are not usually subject to tax or national insurance (NI) payments. Business mileage is usually not subject to tax or national insurance payments as long as the amount paid does not exceed the standard rates approved by HM Revenue & Customs (see the table under *business mileage – rates per mile*). As the councils currently match the approved HMRC rates your business mileage will not normally be subject to tax or NI (although please see the exception in paragraphs four and five below).
4. If you have a single place of work specified in your statement of terms and conditions and are not in the groups of employees specified in paragraph six, you will be eligible to claim business travel expenses between different council premises, for example between the offices in Crowmarsh Gifford and Abingdon. This will apply even if you have 'shared' in your job title. It is your permanent location that is relevant. Business travel expenses for travel between different council premises are not normally subject to tax or NI. However, if you spend 40% or more of your time at each site your expenses

will be subject to tax and NI in accordance with HMRC regulations. This is because for tax purposes HMRC will consider you have two permanent workplaces which alters your tax liability. If this applies to your claims between sites you should select the drop down tabs that specify your business travel claim is *taxable* on the online expenses claim form.

5. You may claim business travel if you come into a council building on a day the office is closed (a weekend or Bank Holiday), providing this is not a usual working day for you and it means you are working more than 37 hours that week (37 hours applies regardless of whether you are full or part-time). If you travel to your usual workplace your expenses will be subject to tax and NI in line with HMRC regulations and you need to specify your claim as *taxable* on the online claim form. If, in line with the criteria above, you went to somewhere that is not your usual workplace this can be claimed as *non-taxable*.
6. The chief executive, strategic directors, heads of service and tier 4 shared or single site managers (i.e. a manager reporting directly to a head of service) are not entitled to claim mileage between council sites as the requirement to work permanently at different locations is part of their roles. However, they may claim business travel expenses if they travel to non-council premises for work.

Business mileage - calculating the travel you can claim

7. You have a council location specified as your place of employment in your statement of terms and conditions. If you make a return trip from your place of employment to another location you may claim the mileage for that return journey. This also applies if you travel to more than one location – you can claim the mileage from leaving your permanent place of work until you return to it.
8. If you travel from home to another location without including your nominated place of employment in the journey you can claim the full mileage minus the distance of your normal commute to your place of employment. If you travel fewer miles than your normal commute you will not be able to claim mileage.
9. If you travel to a different location as a detour on your way either to or from work you can claim for the mileage minus your normal commuting distance. For instance, if you normally travel eight miles to work and a detour to another location means that your mileage from home to work is 12 miles you can claim the four miles above your normal mileage.
10. If you claim for business mileage you can travel whichever route you think will be most practicable although the councils are entitled to only reimburse the mileage for the most appropriate route. For example, if the shortest route involves travelling by minor roads but you choose to travel by motorway, your line manager needs to be comfortable that a valid amount of business mileage is being claimed and has the discretion to only authorise the mileage that applies to the shortest route. If there is any doubt about the

most direct route this can be checked using the route planner on the AA website www.theaa.com This website includes the options of calculating your journey length by avoiding motorways or by specifying a place to travel via. Please note the relevant postal code to use for the office in Crowmarsh Gifford is OX10 8ED.

11. For journeys between the offices in Abingdon and Crowmarsh Gifford, the mileage you are able to claim is 12 miles each way.
12. You may choose to travel by bicycle or motorcycle if this is practical. If travelling by bicycle you should ensure you do not take excessive time on the journey and you should also consider the need for business dress on arrival at your destination.

Business mileage - rates per mile

13. Business related mileage is paid at the standard rates approved by HM Revenue & Customs. These amounts are given in the table below:

Type of Vehicle	Business mileage rate payable per mile up to 10,000 business miles per tax year	Business mileage rate payable per mile over 10,000 business miles per tax year
Car or Van	45p	25p
Motorbike	24p	24p
Bicycle	20p	20p

14. Please note that if you have arranged a vehicle through the councils' salary sacrifice car scheme, lower rates will apply for business mileage. This is because the leasing arrangement on your car accounts for the maintenance and depreciation of the vehicle, factors which are incorporated into the calculation of the standard HM Revenue & Customs business mileage rates. To find out the mileage rate which will apply to your car, please see the details of the scheme or search *advisory fuel rates* on the www.gov.uk website and look at the fuel rates for company cars.
15. Standard business mileage as shown in the table is paid at the same rate per mile up to a threshold of 10,000 miles per tax year above which the rates drop for car and van drivers. Please note that your business mileage in all types of vehicles will count towards the 10,000 mile threshold. For example, if you changed your car for a van you do not start a new 'first 10,000 miles'. The business mileage rates apply to electric or hybrid vehicles as well as petrol and diesel.
16. The councils also pay a passenger allowance of five pence per passenger per business mile in order to promote car sharing whenever possible. This is paid to you if you are the driver and are travelling on business. Your passenger(s) must be employees or

members and they must also be travelling on a council business journey. As with standard business mileage, this will normally be non-taxable.

Business fares using public transport

17. You can claim travel expenses if you are using public transport for business travel providing you have a relevant receipt(s). You may claim for the full amount on the receipt although if you normally commute by public transport you should deduct the cost of your normal journey from the claim. As with claims for mileage using your own vehicle, the council is entitled to reimburse the amount based on the most cost effective way of travelling. For example, if you are travelling by train you should travel in standard class and you should book a cheaper advance purchase ticket if practicable.
18. If you use a combination of private and public transport for business travel you may claim for both. For example, if you drive from home to a station and then take a train you may claim for the full amount of your train journey and for any mileage above your normal daily commute.
19. Your manager will authorise your claim and they will need to be comfortable that the correct amount is being claimed. If you are uncertain of how much you can claim for please check with the HR team.

Processing business travel expenses online

20. You can claim business travel expenses using the standard online expenses claim form on the intranet.
21. If you are claiming business mileage you should use the table under *mileage expenses*. You will need to select *business mileage (non-taxable)* or *business mileage (taxable)* from the drop down tabs under *claim type*. Paragraph five gives details of the difference between taxable and non-taxable business mileage. If your expenses relate to attending training you should not claim under *business mileage* but should select *training*.
22. To process a travel claim using public transport, you will need to claim under *other expenses (excluding car journeys)*. You will need to select *business (non-taxable)* or *business (taxable)* from the drop down tab under *claim type* unless your expenses relate to attending training in which case you should select *training*.
23. For each batch of claims you submit, you will receive a Unique Id. This will be called a Unique 'Business' Id for all the claims you submit with the exception of 'Training' claims which will have their own ID. Your manager will need to authorise your expenses online and should also be given your receipts. You should staple your 'Business' and 'Training' receipts into two separate bundles, write the following information on top of the stapled bundle:

- Your full name

- The council who employs you, i.e. 'South' or 'Vale'
- The unique ID followed by either 'Business' or 'Training'
- The date the claims were submitted.

You should then give the receipts to your manager. All mileage claims must have a VAT receipt for fuel that is broadly related to the dates of your journeys and is for an amount that covers the total miles claimed. If necessary, you may submit more than one fuel receipt per mileage claim. A VAT receipt is required in order to comply with HMRC regulations and enable the councils to claim back VAT on business related mileage. You may submit a copy of a VAT receipt rather than the original.

24. Once you have submitted your expenses they will automatically go to your manager for approval. Once your manager approves them, they will be forwarded to be paid, with the exception of 'Training' expenses which also need to be approved by the HR team.
25. Your expenses will be paid directly into your bank account at the same time you receive your monthly salary. In order for claims to be processed in a particular month, the claim needs to be authorised by your manager (and by the HR team in for 'Training' expenses) on or before the 3rd working day of that month. If a claim is not authorised by this date, it will be processed the following month. If you need to be paid in a particular month, the onus is on you to check that your manager has authorised your claim by the 3rd working day of that month. If your manager is not at work, for example on holiday, their manager will be able to authorise your claim although you will need to contact them to ask them to do this, they will not automatically receive your claim.

Travelling time and annualised hours

26. If you have an annualised hours contract and are working away from the council offices you should note the time you leave and return home. If your journey is longer than your usual commute the annualised hours you record that day will be the time you leave and return home minus your usual commute to work. For example, if you leave your home at 8.00am and your usual commute to the office is 40 minutes your start time will be 8.40am even if you begin work later than this.
27. If your journey is shorter than your normal commute you may record the actual time you start work at your first destination or finish working at your last port of call. For example, if you leave home at 8.00am, your usual commute is 40 minutes but you start working at your first destination at 8.20am you may record 8.20am on your annualised hours timesheet.
28. If you use public transport to commute to work and are able to genuinely work during your journey (e.g. using remote access such as a Blackberry or reading reports) you may agree with your manager how you record the time taken to complete the work. Your manager will normally confer with their HR Business Partner before confirming how the time should be recorded.

29. The Learning and Development Policy contains details of how to record an annualised hours day if you are attending an external training course.

Driving documents and business insurance

30. If you use your own vehicle to travel to and from work or to claim mileage it is your responsibility to ensure that it is roadworthy at all times and is taxed and has a current MOT certificate (if an MOT certificate is legally required). You must also ensure that you have a valid driving licence and are fully insured. The administration of council owned vehicles will be arranged by the council and any employees legitimately driving a council owned vehicle will be covered by the councils' insurance.
31. If you use your own transport to travel to and from work your vehicle insurance should automatically cover you for your commute. However, if you use your vehicle to travel on business, either between council sites or to other locations, you may not be covered by your insurance policy. You should check with your insurers that your policy covers you for business purposes and make sure that this is added to the policy if not already included. Please note that the councils will not accept responsibility for any form of claim involving your own vehicle and will not pay any excess insurance penalties you incur either travelling to or from work or on council business.
32. You will need to add the details of your vehicle onto the online expenses claim form on the intranet before you can submit your first mileage claim. The details are saved for future expenses claims submissions although you will need to update your record if you subsequently change your vehicle.

Car parking permits

33. All employees can apply for a car parking permit for their own vehicle. The basic pass will give free parking in the majority of car parks across Vale of White Horse and South Oxfordshire. To apply for a car parking permit you need to ask your manager to email the car parks team.
34. The basic car parking pass that is free of charge is restricted to using three car parks in Abingdon. These are Rye Farm, Hales Meadow and Charter (level 5 & above). These are the only car parks you can use between 8am and 6pm, including the weekend, unless you arrive after 4pm in which case you qualify for two free hours parking. Outside of these hours you can use any car park in the town. If you wish to use other car parks in Abingdon between 8am and 6pm, you may purchase a pass which gives you greater flexibility.
35. Your pass should be clearly displayed whenever you are using a council car park (if it is not you will need to buy a ticket to park which you cannot claim back). As an employee,

your permit can be used at any time, including weekends, whether on council business or not. If you leave the council, you will need to return your permit to your manager.

36. If you own more than one vehicle you can transfer the car parking pass between them. The permit will have the registration of your primary vehicle printed on it but is transferable; as long as it is displayed it is still valid even if the registration plate is different.
37. Full details of car parking permits are available on the intranet, including details of the passes you can purchase giving you greater choice of car parking in Abingdon.

Excess travel - Introduction

38. Excess travel is available to employees who have been required by the council to change their contractual place of work. It is different to normal business travel in that it is related to your regular commute to work, not occasional travel you carry out away from your normal location. Excess travel claims may consist of excess mileage if you commute to work in your own vehicle or excess fares if you use public transport.

Tax on excess travel

39. In accordance with HMRC legislation, the whole reimbursement relating to excess travel is subject to tax and NI deductions at source, deducted at your standard rate.

Eligibility to claim excess travel

40. Excess travel is available to you if you have been required by the council to change your contractual place of work as specified in your statement of terms and conditions and if you are not in the groups of employees specified in paragraph 39. This could be a change of location between Crowmarsh Gifford and Abingdon or vice versa and will usually be due to your team relocating between offices or you being asked as an individual to move to a different location. It does not apply if you have voluntarily moved to another role. You may claim excess travel if your permanent place of work has been moved to a different location but employer has not changed (i.e. you are still employed by the same council).
41. To receive excess mileage, the length of your journey in miles from your home to your new location must have increased. To claim excess fares, the cost of your travel must have increased. You can only claim for excess travel for the days that you actually travel to work. Please note that although you may claim for additional expense if your site is moved you may not claim for any additional journey time on your timesheets.
42. The chief executive, strategic directors, heads of service and tier 4 shared or single site managers are not entitled to claim excess travel as the potential requirement to permanently work at different locations is part of their roles.

Excess travel - the duration of payments

43. Excess travel will be paid for up to two years from the date that your permanent place of work changed.
44. If you move home within the two year period, you will need to re-calculate whether you can still apply for excess travel. If you still can, the amount you can claim will be limited to the amount you were eligible to claim at the time your permanent place of work changed, or to your actual mileage if you have moved closer.
45. If you were not able to claim for excess travel at the time your permanent place of work changed but you subsequently move home within the two year period, you will not be able to claim, regardless of the location of your new home.

Calculating the travel you can claim – excess mileage

46. If you use your private vehicle to travel to work and have a longer journey than previously due to an enforced change of geographical location, you may claim the difference as excess mileage between the two locations. For example, if your previous one way journey was eight miles and you now travel eleven miles you can claim for three miles each way.
47. If you claim for excess mileage you can travel whichever route you think will be most practicable although the council is entitled to only reimburse the mileage for the most appropriate route. For example, if your shortest route to work involves travelling by minor roads but you choose to travel by motorway, your line manager needs to be comfortable that a valid amount of business mileage is being claimed and has the discretion to only authorise the mileage that applies to your shortest route. If there is any doubt about the most direct route this can be checked using the route planner on the AA website www.theaa.com This website includes the options of calculating your journey length by avoiding motorways or by specifying a place to travel via. If you are uncertain of how many miles you can claim for please check with the HR team.
48. An example of an excess mileage calculation is given below:

Distance from home to original permanent location	Distance from home to new permanent location	Excess mileage claimed on return journey (subject to tax and NI)
8 miles	11 miles	6 miles

49. If you relocate between the offices in Abingdon and Crowmarsh Gifford, the maximum excess mileage that can be claimed is 12 miles each way. This figure is the distance between the two sites and is based on the principle that if your new route to work was via your previous location the difference would not be more than 12 miles.
50. If you are entitled to claim excess mileage but take a lift as a passenger for your usual journey to work you will not be able to claim excess mileage on that day – you must be the owner or usual user of the vehicle.

Excess mileage rates

51. The rates payable for excess mileage match the standard rates the councils use for business mileage that are approved by HMRC (HM Revenue & Customs). These excess mileage rates apply to electric or hybrid vehicles as well as petrol and diesel. These are reiterated below:

Type of Vehicle	Excess mileage rate payable per mile
Car or Van	45p
Motorbike	24p
Bicycle	20p

52. Please note that if you have arranged a vehicle through the councils' salary sacrifice car scheme, lower rates will apply for excess mileage. This is because the leasing arrangement on your car accounts for the maintenance and depreciation of the vehicle, factors which are incorporated into the calculation of the standard HM Revenue & Customs excess mileage rates. To find out the mileage rate which will apply to your car, please see the details of the scheme or search *advisory fuel rates* on the www.gov.uk website and look at the fuel rates for company cars.
53. Business mileage is paid at the same rate per mile up to a threshold of 10,000 miles per tax year above which the rates drop for car and van drivers. Excess mileage does not count towards this 10,000 mile figure.

Calculating the travel you can claim – excess fares using public transport

54. If the cost of your journey to work using public transport has increased you may claim excess fares. In order to calculate the amount due, you will need to subtract the cost of your journey to your previous geographical location from the cost to travel to your new place of work. As with claims for excess mileage using your own vehicle, the cost reimbursed will be based on the most cost effective way of travelling. For example, if you purchase a ticket every day, the amount reimbursed could be based on the cost of

a monthly or season ticket. If you do purchase a longer term pass you may only be paid the excess travel applying to the proportion of days you travel to work. For example, if you bought a pass valid for four weeks but were then off sick for a week, your manager has the option of authorising the payment of three quarters of your excess travel cost relating to the pass.

55. An example of an excess fare calculation is given below:

Return cost from home to original permanent location	Return cost from home to new permanent location	Excess fares claimed on return journey (subject to tax and NI)
£2.40	£4.00	£1.60

56. Your manager will authorise your claim and they will need to be comfortable that the correct amount is being claimed. If you are uncertain of how much you can claim for please check with the HR team.

57. If you relocate between the offices in Abingdon and Crowmarsh Gifford, the maximum amount that can be claimed is a figure equivalent to the cost of public transport between the two sites. This is based on the principle that if your new route to work was via your previous location the difference would not be more than the cost between sites.

Excess travel and journeys to work stopping off en route

58. If you travel to another destination for work either on the way to or from your normal permanent location and wish to claim this travel in addition to excess travel you will need to claim a combination of excess and business travel. You would claim your usual excess travel and deduct this from the total mileage or fares that were applicable that day. You would claim the remaining travel as business travel expenses. An example of claiming excess and business mileage in this way is given below:

Distance from home to original permanent location	Distance from home to new permanent location	Excess mileage claimed on return journey	Total distance travelled that day	Business mileage to be claimed
8 miles	11 miles	6 miles (22 miles return minus 16 miles return to original permanent location)	40 miles	18 miles (40 miles minus normal return journey of 22 miles)

59. The following table gives examples of a claim involving a combination of an excess fare and business fare:

Return fare from home to original permanent location	Return fare from home to new permanent location	Excess fares claimed on return journey	Total cost of travel that day	Business fares to be claimed
£2.40	£4.00	£1.60	£6.00	£2.00 (£6.00 minus normal return journey of £4.00)

Excess travel - work based journeys not including your permanent location

60. If you travel to one or more destinations in a day which do not include visiting your new permanent location you may be eligible to claim excess travel in addition to business travel. Examples of this calculation for excess mileage are given below:

A. Example where total distance travelled that day exceeds return journey to new location

Distance from home to original permanent location	Distance from home to new permanent location	Total distance travelled that day	Excess travel claimed on return journey	Business mileage to be claimed
8 miles	11 miles	30 miles	6 miles (22 miles return journey minus 16 miles return to original permanent location)	8 miles (30 miles minus normal return journey of 22 miles)

B. Example where total distance travelled that day is less than return journey to new location

Distance from home to original permanent location	Distance from home to new permanent location	Total distance travelled that day	Excess travel claimed on return journey	Business mileage to be claimed
8 miles	11 miles	17 miles	1 mile (17 miles minus distance to original permanent location)	0 miles (17 miles is less than normal return journey of 22 miles)

Processing excess travel claims

61. If you are eligible to claim excess travel, you need to be given IT permission to claim it via the online expenses form on the intranet. Normally, this will be arranged automatically once any changes of location are finalised. However, if you are not given permission to enter excess travel and believe that you are entitled to do so please check with the HR team.

62. To process an excess travel claim using your own vehicle, you will need to claim under *mileage expenses*. You should select *excess mileage* from the drop down tab under *claim type*.
63. To process an excess travel claim using public transport, you will need to claim under *other expenses (excluding car journeys)*. You will need to select *excess fares* from the drop down tab under *claim type*.
64. As with standard business mileage claims, your manager will need to authorise excess travel claims and should be given all necessary receipts (a VAT fuel receipt in respect of excess mileage and a general receipt in respect of excess fares using public transport) with the relevant claim ID number written on them. Your excess travel claims will be paid directly into your bank account at the same time you receive your monthly salary. In order for claims to be processed in a particular month, the claim needs to be authorised by your manager on or before the 3rd working day of that month. If a claim is not authorised by this date, it will be processed the following month. If you need to be paid in a particular month, the onus is on you to check that your manager has authorised your claim by the 3rd working day of that month. If your manager is not at work, for example on holiday, their manager will be able to authorise your claim although you will need to contact them to ask them to do this, they will not automatically receive your claim

Emergency call out travel claims

65. If you are called out from home to attend an emergency, you can claim travel expenses by specifying that it is due to an emergency on the online expenses claim form. You can claim under either *mileage expenses* or *other expenses (excluding car journeys)*. You are able to choose from two drop down tabs, *Emergency call out (to permanent workplace)* or *Emergency call out (other location)*. In line with HM Revenue & Customs regulations, if you are called out to your usual workplace you will normally have tax and NI deducted from this payment. If you are called out to another location you will be paid without having tax or NI deducted (as with business travel expenses). If you are claiming under mileage expenses you can claim the total mileage; you do not need to deduct the distance of your normal commute to work.

Committee meetings

66. If you are required to attend a committee meeting at your contractual place of work this is considered to be part of your normal role and you are not able to claim travel expenses. If you attend a committee meeting at a different location from your contractual place of work you may claim any relevant travel as business expenses minus the distance of your normal commute to work.

Environmental awareness and carbon reduction schemes

67. The councils encourage all employees to limit journeys where possible in order to reduce expense and cut down on pollution. The councils have Carbon Management Plan targets as well as aiming to fulfil national targets to reduce vehicle emissions. If you drive to work, you are encouraged to participate in car sharing schemes such as www.oxfordshirecarshare.com.
68. As employees, you are all asked to play a part in limiting emissions where possible. Where practicable, you should use public transport for journeys on council business (including Oxford Park & Ride). It is appropriate to use public transport when the cost to the councils is the same or lower than travelling by your own transport, when you do not have substantial loads to carry and when the time taken is roughly comparable with, or lower than, travelling by car.
69. An example of when it is more appropriate to use public transport than your own vehicle is travelling between Abingdon and Oxford. There are frequent buses and the journey time is under half an hour which is as quick as driving and using the Park & Ride. The cost of the journey to the council is about half as much if you travel by bus, and the CO₂ emissions have been calculated as roughly halved if you travel by bus rather than by car.
70. You should plan your time to minimise journeys between sites and plan off-site visits or inspections in a systematic manner, scheduling inspections in a particular area during the same time period. If you have a visit or inspection close to home you should carry this out on the way to or from work. If you are attending the same venue with colleagues using private transport you should try to travel together to reduce carbon emissions and cost. The councils pay a passenger allowance of five pence per passenger per business mile to promote car sharing (see paragraph 15).
71. The councils monitor and aim to improve local air quality in Air Quality Management areas. These include Wallingford and Abingdon. In order to assist these projects you are encouraged to use the Wallingford bypass instead of driving through the town and to walk from Crowmarsh Gifford to Wallingford rather than drive. In Abingdon, if you are driving from Crowmarsh Gifford, parking in the Rye Farm or Hales Meadow car parks and walking across the bridge will also contribute to assisting air quality rather than driving into the town centre.
72. The councils also encourage the use of bicycles, allowing you to claim business mileage for travel by bicycle. Secure bike sheds are provided in the offices in Crowmarsh Gifford and Abingdon and pool bikes are available at both sites. You can also participate in the national cycle to work scheme allowing you to purchase a bike with up to a 40% reduction. Details of this scheme are available on the intranet or through www.cyclescheme.co.uk which includes an easy to use calculator to work out how much you could save.

Accommodation and meal claims

73. If you need to stay in overnight accommodation due to work commitments or attending a training course you can claim reimbursement for this. The council does not have set rates for accommodation as prices vary widely across the country although you will be expected to choose reasonably priced accommodation that your line manager will feel able to sign off without the need to question you about the cost.
74. You need to produce VAT receipts to receive reimbursement for the cost of overnight accommodation. Items such as telephone expenses (except for work related calls), newspapers, bar costs etc are not able to be claimed under expenses.
75. Depending on your arrival time you may claim for an evening meal including a reasonable number of non-alcoholic drinks with the meal. You may not claim for a meal or drinks if food is already provided as part of a package or conference. The council will not cover the cost of alcoholic drinks.
76. Apart from necessary overnight stays, the councils will not generally cover the cost of any of your meals. The only exception to this is for occasions where hospitality or promotional events may have to be offered in the course of council business with an external organisation. In this instance you should gain the prior authorisation of your Manager to receive reimbursement for reasonably receipted expenses.

Mobile phones

77. If you use a council mobile phone or other electronic mobile device to access emails you are expected to limit your use of personal calls or access to personal emails or websites. If you are specifically allocated a phone or device you may claim for up to £25 worth of personal use per annum and should reimburse the cost of any personal correspondence above this. If you borrow a work phone for a short period you will be expected to make any personal calls from your own phone. If you do make personal calls in this case you are expected to identify these calls and cover the cost.

Professional subscriptions

78. The councils will reimburse you for the cost of one membership of a professional body per year. Your professional subscription must be directly related to your current job. You will need to pay the subscription and then reclaim it using the online expenses claim form. You will need a valid receipt and will only be able to claim for your core membership, not for any optional additional payments. If you pay in monthly instalments, you must pay for the full year before claiming reimbursement. The councils will also cover the cost of upgrading a professional membership if this is an essential requirement of your role. If it is an optional upgrade you must cover the cost of the upgrade yourself. The councils will reimburse the full annual cost of your upgraded membership if it has increased in price from your previous membership.

79. All professional subscription claims are subject to tax. In most cases, your claim will not be subject to NI, although for your claim to be exempt from NI, the organisation you are claiming membership fees for must be on the HMRC 'approved' list of professional bodies and societies, available on their website. If the claim is for membership of a body not on this list, you will have NI deducted in addition to tax.

Timescales for payment of expenses claims

80. Expense claims will be paid with your monthly salary into your bank account. Where possible, claims should be submitted on a monthly basis in order to prevent a back-log being created. In order for claims to be processed in a particular month, the claim needs to be authorised by your manager on or before the 3rd working day of that month. Without exception, if a claim is not submitted by this date, it will be processed the following month.
81. Claims must not be submitted more than three months after the expenses were incurred and any claims older than this will be rejected. In exceptional circumstances, your line manager may put forward a case for you to have a claim authorised that is more than three months old.

Retention of claim documentation and incorrect claims and payments

82. Online information regarding expenses claims and receipts relating to claims will be kept for three years before being deleted or destroyed.
83. If you deliberately submit or authorise a claim in order that you or someone else gains financially or benefits in some other way you will be liable to face disciplinary action and potentially criminal prosecution. If you realise that you have submitted a claim in error you should advise your manager of this as soon as possible.
84. If you have received more than you are due for your expenses in error you will be required to pay back the amount you should not have received. Depending on the amount, you may not be requested to refund the total immediately but may agree a repayment scheme across a number of months that is affordable to you. If you have received less than you should have you would normally receive payment for the difference in your next salary.

Managers' responsibilities when checking expenses claims

85. If you are a manager authorising an expenses claim, you need to keep in mind that the responsibility for checking receipts and sense-checking that the claim is appropriate lies with you. Claims will be processed based on your authorisation but are not re-checked afterwards.

86. You need to ensure that relevant receipts are attached and the person claiming has written the following information on the top receipt in each stapled bundle:

- Their full name
- The council who employs them, i.e. 'South' or 'Vale'
- The unique ID followed by either 'Business' or 'Training'
- The date the claims were submitted.

You will then need to add your name and the date authorised to show that you have checked the receipts. Once you have authorised the claim you should forward all the receipts to Capita (most service areas have a designated person who will forward all receipts at the same time, please see *Administrators' responsibilities when collating receipts for expenses claims* below). The receipts for all the expenses you have signed off should be collated in an envelope for each month. This refers to the month the claim is submitted, not the month the expense occurred.

87. All mileage claims must have a VAT receipt for fuel that broadly relates to the dates of the journeys and is for an amount that covers the total miles claimed. If necessary, more than one fuel receipt may be submitted for each mileage claim. A VAT receipt is required in order to comply with HMRC regulations and enable the councils to claim back VAT on business related mileage. A copy of a VAT receipt may be submitted rather than the original.

Administrators' responsibilities when collating receipts for expenses claims

88. Once claims have been authorised, they need to be forwarded to Capita, who administer our payroll process, for storage. Most service areas have a designated person who will forward all receipts at the same time. If you are responsible for this, please ensure that you forward two envelopes of receipts each month, one marked *South* and one marked *Vale*. The receipts should be split according to which council employs the person claiming, not which site they are based at. An employee's location can differ from their employer, if in doubt, please check with the HR team.

89. Each envelope should be clearly marked with the period that the claims are for. This must tie in with the cut-off dates for claims e.g. 4 February Year to 3 March Year.

90. Alternative formats of this publication can be made available on request. These include large print, braille, audio, email, easy read and other languages. Please contact the HR team on 01491 823424.

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