

# Travel Expenses - Guidance Notes for Claimants and Managers

HR Service Effective from March 2015

## 1. Introduction

The following note will assist you in making and authorising travel claims. Its purpose is to ensure that everyone is aware of how to make a claim, no one is out of pocket and that all business trips undertaken are cost effective and practical. The note sets out:

- Bexley's Policy around re-imburement of travel
- reimbursement of public transport expenses
- the different types of authorised car user
- your responsibility when completing expenses claims
- managers' responsibilities when authorising claims

## 2. General Policy

### Mode of Travel

Generally, you are expected to use public transport for business travel outside of the Bexley borough boundary e.g. travel to central London or other Local Authorities

There are a few special examples of where car travel would be more appropriate, and these should be discussed/agreed with managers before undertaking the journey if they apply:

- there is no public transport link or there is an infrequent service to your required destination
- a disproportionate amount of your time would be taken by public transport in contrast to car travel
- travel by public transport would require you departing from base (whether home or Council premises) at an unreasonably early time or lead to you returning to base at an unreasonably late time
- travel by public transport would require you to spend a night away from base
- you are required to take materials etc which cannot be transported easily
- other Bexley employees are travelling to the same venue and are able to travel in one car at less cost than if they each travelled by public transport
- there are individual disability considerations to take into account

### Starting point

Bexley will NOT reimburse "ordinary commuting" so home to work travel must not be claimed. Where you visit a temporary location and for practical purposes you commence the journey from home, you are expected to claim the difference between the actual cost and your normal home to work travel cost- see details of how to do this under each mode of travel below.

### Fines

Bexley will not reimburse you should you incur fines or fixed penalties for road traffic or parking violations.

### 3. Public Transport expenses

You may claim all reasonable **additional** expenses i.e.:

- 2nd class rail fare at cheapest available rate
- taxi fares (where appropriate)

Remember you are claiming additional expenses, therefore if the business journey is already covered by your season ticket and no extra cost is incurred, you are not expected to make a claim. You are expected to deduct your normal commuting costs from any claim if you start your journey from home, unless again your normal commute is covered by a season ticket when no adjustment is required as you have made no saving.

In summary:

- if you normally commute by public transport, claim any **additional** cost
- if you normally commute by car you are required to reduce your expense claim by your normal commuting mileage at 10p per mile

Example: Home to work is 7 miles (return), Business journey is £16.00 by public transport, claim £16.00 less  $7 \times 10p = £15.30$  claimed.

Claims should be processed via My View.

### 4. Car Travel

#### General points

If you are using your own car for business travel, you are responsible for ensuring that you have adequate insurance cover for such use and your car is maintained in accordance with current legislation.

All drivers are required to ensure that they are legally entitled to drive, and lease car users are required to notify HR of any licence penalty points issued.

You will be required to submit full details of each separate journey undertaken, including true odometer readings.

Her Majesty's Revenue & Customs require employers to retain fuel receipts for business mileage paid. You must therefore attach a fuel receipt to your claim form which meets the following requirements.

1. dated before the first Journey on your claim
2. includes VAT number
3. is for sufficient fuel to cover the miles claimed- as a simple rule we would assume the HMRC minimum fuel only advisory rate – currently 10p per mile. So, a 100-mile claim would need to be supported by a receipt for at least £10

The different types of authorised car user categories are:

- casual
- essential
- choices/lease

An explanation of each category is in Appendix 1.

Remember you are claiming additional expenses and you should therefore deduct your normal commuting costs from any claim if you start your journey from home.

If you normally commute by public transport which you pay by season ticket and therefore make no saving, no adjustment is required.

If you normally commute by car, you are required to enter your normal commuting miles in the “normal commute offset” box in order to reduce your claim.

### **Example**

Home to work is 7 miles (return), Business journey is 40 miles.

Complete claim with true odometer readings to show the 40 miles travelled and complete the separate box for normal commute of 7 miles to offset. Payment is for 33 miles.

You may claim for all mileage incurred on official Council business via My View.

Car mileage rate for all car users will be paid at no more than the rate agreed by HMRC currently 45p per mile.

The rate of car user allowance payable is related to the NJC 451 – 999cc category for all car engine sizes.

Mileage and car user allowance rates are available.

The flow chart at Appendix 2 sets out the different types of travel and how the amount of mileage claimed should be calculated.

## **5. Bicycle Allowance**

As part of our Travel Plan, we encourage the use of bicycles, where practicable, to undertake official business around Bexley. A daily cycle allowance is payable.

Claims should be made via My View.

## **6. Special Travel**

In cases where it is necessary or more economical for you to travel by air or to hire a taxi or car, the actual expenditure (including reasonable gratuities) will be reimbursed. In these cases, the prior approval of the relevant Deputy Director should be sought.

## **7. Claims for attending evening meetings**

The contract entered into by most staff on senior management grades includes a requirement to attend evening meetings as necessary to meet the requirements of the post and without payment of overtime or additional hours.

For other staff, time off in lieu should be allowed. Where time off in lieu is not practicable, a claim for overtime may be submitted. This is taxable and must therefore be submitted via My View.

Overtime should not be paid for meetings attended only by officers of the Council.

## 8. Employees Responsibility

- To ensure that the journeys undertaken, and the mileage or reimbursement of public transport costs claimed are correct and justified and supported with appropriate receipts.
- All subsistence is properly claimable and supported with appropriate receipts.
- All required areas of the form have been properly completed.
- Any unused parts of the form have been deleted to prevent further entries being made after authorisation by your manager.
- Mileage claims are submitted on a calendar month basis. Claims over six months will require you to obtain the approval and signature of the appropriate Deputy Director in order for payment to be made.

## 9. Managers Responsibility

- To be satisfied that the journeys were authorised, and mode of travel agreed in advance.
- Travel claims represent only business travel as allowable under Bexley's Policy.
- Miles claimed are reasonable for the journey- in this respect use of the [AA route planner](#) or the [Bing Maps route planner](#) can be used to verify reasonable mileage.
- Claims are checked for arithmetic errors.
- All required fields on the claim form are completed.
- Fuel receipts or actual expenses receipts are attached to support the claim as appropriate.
- To ensure that the claim is forwarded direct to the TOPS team for payment once authorised and not returned to the employee.
- To ensure that re-imbursments for travel expenses are only ever authorised via this claims process.

## Appendix 1 – Authorised car user categories

Type of user	Level of use/scope	Mileage rate	Annual allowance	Notes
Casual	Regular or occasional user for approximately 500 miles per annum	Casual User	No	<p><b>Casual Car user – regular</b></p> <p>Casual users (regular) are employees whose duties are of such a nature that a car will need to be used regularly (e.g. to provide emergency duty cover, carry equipment or transport clients, etc) but do not warrant the essential car user status or cover enough business miles to meet the essential car user criteria.</p> <p>It is essential that employees who are casual car users (regular) be able to drive and have a car available for business use.</p> <p><b>Casual Car user – occasional</b></p> <p>All other employees who require a car on an infrequent basis, where it is desirable that a car should be available for business use.</p>
Essential	<p>More than 2,500 business miles per annum</p> <p>At least 1,000 business miles plus one or more of the following:</p> <p>Regular transport of customers or work-related equipment, or</p>	Essential User	Yes	<p>Essential users are employees whose duties are of such a nature that it is essential for them to have a car at their disposal whenever required.</p> <p>For a post with an Essential User Car Allowance the provision of a car by the employee and the ability to drive each working day on the Council's business are</p>

Regular travel at hours/to places where no public transport is available, or

Frequent and very large number of small journeys

which are an integral part of the duties of the post

contractual obligations on the employee.

Where an existing Essential user does not complete 1000 or more business miles per annum then the Essential User status will be removed from the post following the annual review (Policy and Resources Committee 14.2.96).

Where Essential User Allowance has been discontinued, you may be reinstated if you meet the above criteria in the previous year. No retrospective payments will be made.

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Choices/Lease	Grades Bexley 16 and above	Lease/Choices User	Yes	Choices was introduced in 1996 and replaced the previous car lease scheme. For those employees who have protected arrangements under the original car lease scheme the business mileage rate is the Choices rate.
	Shortage Skill Groups			
	Protected Arrangements			

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## Appendix 2 – Bexley Council Mileage Scheme

### Is the sole purpose of the Journey to perform duties in connection with employment?

If the answer is **no**, then no payment is due under the Bexley scheme and tax relief may not be claimed.

If the answer is **yes**, **does the employee have a permanent place of work or a place where they spend the greater proportion of their week?**

If they **don't**, then payment may be claimed under the Bexley scheme and full tax relief applies (up to approved rates) for any journey within the geographical area of work but not from home to the edge of the geographical area.

If they **do**, **does the journey commence from the permanent work place?**

If it **does**, then payment may be claimed under the Bexley scheme and full tax relief applies, up to approved rates.

If **not**, **does the Journey commence from the employee's home address?**

If **not**, then payment can be claimed under the Bexley Scheme for mileage between sites and full tax relief applies, up to approved rates.

If **so**, **is the journey to the permanent workplace?**

If **not**, Bexley will reimburse the **additional** cost of the journey when compared to normal commuting. Full tax relief can be claimed on the whole Journey from HMRC.

If it **does**, then No payment under Bexley Scheme and no tax relief applies. This journey is considered to be ordinary commuting, even if it takes place at an unusual time e.g. evening call out or weekend work.