

Expenses Policy



WORKING TOGETHER

Contents	Page
Policy overview	3
Policy objective	3
Responsibilities	3
Travel expenses	4
Driving and driver responsibilities	4
Essential car users	4
Lease car and travel allowance users	4
Using a personal vehicle	4
Making a claim for car expenses	5
Travel by public transport	5
Other expenses	6
Accommodation	6
Meal expenses	6
Laundry tax relief	6
Eyesight tests	6
Professional body membership fees	6
How to claim	7
Leaving the councils	7

Overview

This policy applies to all employees of Chorley and South Ribble Borough Councils.

This policy establishes the reimbursement available for work-related expenses, such as travel or professional memberships.

This document is part of a family of policies which provide advice and information on employee benefits; see the Sustainable Travel, Pensions and Long Service, and Reservist policies for more information. For expenses related to working from home please consult the homeworking policy.

Policy Objective

This policy has been designed to provide guidance and information to employees.

All employees of the councils are entitled to reimbursement of approved additional expenses incurred in the course of their work. This policy sets out the allowances and guidance on when to claim.

Responsibilities

The Councils will:

- Pay the agreed rates to all eligible employees
- Make all reimbursements through the payroll system to satisfy Income Tax arrangements with HMRC.
- Apply this policy fairly and consistently.

Employees will:

- Acquire approval from their manager before incurring any additional expenses.
- Obtain and keep receipts in respect of all expenses claims.
- Adhere to the driver and driving guidance outlined below.
- Submit all claims via the appropriate online claim process.
- Act with honesty and integrity in their use of this policy.

Travel Expenses

Driving and Driver responsibilities

All employees who drive during work time must ensure:

- Their vehicles are safe for use and are legally compliant,
- They comply with the Highway Code and statutory regulations,
- They take due care to ensure the safety of themselves, passengers and the general public
- They only operate vehicle(s) they are licensed to drive
- They inform their line manager of all driving accidents /incidents which occur whilst carrying out their duties. The conduct and capability policy will apply as appropriate.
- They inform their manager as soon as possible of any driving offence/conviction or driving restriction. Where driving is an essential requirement of an employee's role and offences/convictions or driving restriction results in a driver losing their entitlement to drive, the manager must inform HR.
- They do not operate a vehicle if they are taking any medication which could affect their ability to drive a vehicle safely.

Essential car users

Posts designated as essential car users will have this clearly expressed in the job description. Essential Car User allowance is payable to employees who meet the criteria of the scheme as outlined at appendix A. Employees cannot be both an essential car user and a travel allowance user, if you are eligible for both you will receive travel allowance only.

Commuting between the office and depot bases for the two councils is not included within the assessment of whether a post is an essential car user. A fleet vehicle may be made available as an alternative to essential car user allowance being paid.

Posts that are attract a grade related travel benefit, through either an allowance or access to the contributory lease car scheme, are not eligible for an essential car allowance. Senior leadership posts are excluded from the scheme.

Lease car and travel allowance users

Employees who are receipt of a salary linked lease car or travel allowance are able to claim business mileage. Those who drive a petrol, diesel, or hybrid vehicle can claim the top NJC petrol level, and employees with fully electric vehicles are able to claim 4p per business mile.

Using a personal vehicle

Employees who are not designated as car users will not normally be asked to use their vehicle for work purposes. Where an employee does use their personal vehicle for work they will be reimbursed at the casual mileage rate.

Employees undertaking mileage in their own motor vehicle, regardless of whether they intend to make a mileage claim, must:

- hold a full valid driving license,

- be insured for business use,
- ensure that the motor vehicle is legal for road use.

Travelling expenses incurred by employees in the performance of their official duties will be reimbursed at the agreed NJC rates.

Casual car users who have fully electric vehicles can claim 45p per business mile.

Making a claim for car expenses

All employees who use a vehicle for work and submit a claim for their travel expenses to be paid must:

- provide consent for the council to request information from the DVLA in relation to their driving record
- Provide valid insurance documents
- Complete the online claim process using the appropriate council system

The following principles will apply to all work related car journeys:

- If more than one employee is travelling to/from the same location then they should travel in the same car. If one of the employees is in receipt of a car allowance, is an essential car user, or has a council lease vehicle they should ordinarily drive.
- If round journeys are 60 miles or over and employees choose to use their car rather than public transport they will ordinarily only be reimbursed the cost of a second class rail fare, other than with prior approval of the director. The exception to this is if officers are car sharing.
- The usual commutable distance should be deducted from all journeys which start from an employee's home.

Travel by Public Transport

Employees are encouraged to travel by public transport wherever possible. Reimbursement will be made in full for approved:

- Second class train travel
- Bus fare
- Taxi fares (where it is not possible to start or finish the journey by public transport)
- Standard rates for other modes of transport e.g. tram, London Underground

Other expenses

Accommodation

If an employee requires overnight accommodation to attend a work-related event this will normally be booked in advance by the employing department and paid for directly. In these cases, the employee will be required to pay for any personal expenditure when checking out.

Meal expenses

Where an employee is required to attend work or training away from a council base, they will be able to claim for their meal expenses, up to the maximum allowance outlined below.

Meal	Eligibility	Allowance
Breakfast	Work/journey must commence before 7am	£6.48
Lunch	When the location of the work/training is outside of the boroughs.	£8.77
Dinner	Work/journey must continue beyond 7pm and the location of the work/training be outside of the boroughs.	£11.06

Meal expenses cannot be claimed if meals are provided.

Laundry expenses – Income tax relief

Where employees are issued with items of uniform/protective clothing that the councils expect them to clean at regular intervals for reasons of cleanliness, hygiene, safety or appearance, employees can claim tax relief via HMRC.

Eyesight tests

Employees who need an eyesight test can reclaim the costs of the test, up to a maximum of £20. If glasses are prescribed employees can make a claim through UK healthcare cashplan, where tier 1 cover is provided by the councils.

Professional body membership fees

Employees professional subscriptions are funded where there is a clear business need, for example when a current professional status is an essential requirement to practice in the relevant role.

A 'non-essential', but beneficial, business case for professional status can be agreed by the relevant Director.

How to claim

All employees should submit claims using Employee Self Service in HR Hub. Support on how to use this can be found on the Learning Hub.

Leaving the councils

Employees who leave the Council must forward all proof of expenses incurred during their employment to Shared Financial Services.

APPENDIX A

Shared Services Essential Car User – Eligibility

The post should be assessed using the criteria below and the following definitions. Essential car user is specific to the post not the person and is not transferrable.

Essential car user eligibility should be reviewed each time there is a change made to the duties of a post.

Of the following criteria, either 1. Mileage or 2. Outside of hours **AND BOTH** 3. Locations and 4. Availability must be met in order for the post to be classified as essential car user.

1. Mileage

The vehicle must be required for greater than 1000 miles per year.

2. Outside of regular hours

The vehicle is required for use on official business outside of regular hours (defined as 8.00 to 19.00)

3. Locations

The vehicle is used to travel to non-council (SRBC or CC) premises for official purposes.

4. Availability

The vehicle must be immediately available at all times.