ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

EXPENSES CLAIMS POLICY

Covers:

* Travel
* Subsistence
* Accommodation
* Telephones
* Interview expenses
* Professional subscriptions

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EXPENSES CLAIMS POLICY

**1. Introduction**

1.1 The council recognises that there will be occasions when you will incur expenses, over and above your normal daily expenses, whilst working on council business. This policy sets out the range and level of expenses that we consider to be acceptable. Any expenses incurred will have to satisfy HM Revenue & Customs (HMRC) regulations in order to be paid free of tax and NI liability. Providing expenses are wholly and necessarily incurred whilst undertaking your work and you provide a receipt (with VAT number if the company is VAT registered), they will satisfy the regulations.

1.2 If you are going to incur an expense you must satisfy yourself that the expense is legitimate, within this policy and will be regarded by whoever authorises your claims as appropriate. If in any doubt, you should get approval in advance. If your claim is not in accordance with this policy or has been incurred without prior agreement, it will not be authorised.

1.3 In November 2012 the council introduced the Procurement Card (Pcard) which is a corporate credit card assigned to authorised cardholders in order to allow purchasing of goods and services up to specified amounts for business purposes. RBWM has implemented the use of the card with the objective of improving procurement and purchasing processes for officers by generating process efficiencies and improving acquisition time for supplies and services. Therefore some items that were previously claimed as expenses eg train tickets may be purchased using a Pcard. Refer to your Head of Service for a list of Pcard holders in your service area or if you need to make regular expenses claims, consider applying for a Pcard.

**2. Travel**

2.1 This section relates to employees and does not override the separate Members’ Allowances Policy.

Day to day business travel

2.2 The Staff Travel Plan contains principles and advice regarding business travel arrangements and employees are encouraged to apply the ideas set out in the plan to ensure they are operating the most efficient and appropriate travelling arrangements.

2.3 If your job requires you to do ‘day to day’ business travel, you should whenever possible use the most appropriate and/or cost effective mode of transport. This can include car sharing, train, bus, walking or cycling. Whenever possible car sharing should be used when more than one person is attending the same event.

2.4 Anyone who uses their car to undertake work activities can claim business mileage. The mileage rate for the first 10,000 miles is 45p per mile, from 10001 miles the rate of reimbursement decreases to 25p for subsequent claims in the year (1 April – 31 March). These rates are based on the HMRC Approved Mileage Allowance Payments (AMAP’s) effective from 6 April 2011 and will be adjusted as and when it is amended by HMRC. For those with a lease car the mileage rate is 10p per mile (April 21) and will be reviewed annually in April in line with the prevailing HMRC rate. If you take a passenger with you, you can claim a 5p per mile passenger allowance.

2.5 If you use your car for business journeys you must ensure that you have appropriate insurance for business use. (Class 1 Business Use, which is only available with comprehensive cover) Insurance companies do not normally charge for this, however, we will not reimburse to you any additional cost you incur. Your insurance certificate will be checked at least annually, by whoever authorises your claims.

2.7 If you use your vehicle for business journeys you must have a valid full driving licence stating the class of vehicle covered. Your driving licence will be checked at least annually by whoever authorises your claims. We require you to notify your manager if you cease to have a valid driving licence where driving is a requirement of the position you hold. It is your responsibility to ensure that your vehicle has valid road tax, a valid MOT certificate if legally required and is roadworthy at all times.

2.8 Claiming mileage and travel expenses is done via iTrent as part of the Self Service function. Your claim should be completed for each calendar month and submitted for approval in line with the corporate timescales notified.

2.9 You cannot claim for travel from your home to your normal place of work unless you are undertaking call outs as agreed in advance by your manager. These payments are subject to tax and national insurance and must therefore be processed through the payroll.

2.10 There is an EU ruling on VAT that all mileage claims submitted for payment after 31 March 2006 must have a VAT receipt for fuel that is dated in advance of the claim. The VAT receipt should be for sufficient fuel to cover the business miles claimed (based on 15.60p per mile) and be dated so that there can be a reasonable expectation that it relates to the period and miles claimed. In order to prevent the council incurring unnecessary VAT liability, you must comply with this requirement. If necessary you can attach more than one receipt. Where VAT receipts are not provided the employing service area will be charged the VAT liability. This will be regularly reviewed.

2.11 By submitting a claim for car mileage, you are indemnifying the council from any liability arising from the use of your car on council business.

 **Other travel**

2.12 There will be other occasions when you will need to travel outside the Borough boundary e.g. training events, visiting other organisations etc. On these occasions, we expect the choice of whether you use public transport or your own vehicle, to be on the basis of the most economic taking into account travelling time and the starting/finishing time of the event etc. Wherever possible and where practical if a number of you are travelling by car you should travel together to reduce individual costs. If you travel from home to the venue direct then you can only claim the additional mileage in excess of your normal home to work mileage.

2.13 If you use public transport, we expect you to use the most economic method, taking into account travelling time and the starting/finishing time of the event etc. Where travelling by train, generally you will only be able to claim standard class rail fares. Wherever possible you should take advantage of any special ticket offers and advanced bookings discounts. Where possible train tickets should be purchased using a Pcard. Refer to your Head of Service for a list of Pcard holders.

2.14 Generally we expect taxis only to be used in exceptional circumstances. There may be occasions when it is not practical for you to use your own car or public transport e.g. because of the time it would take, personal safety or the urgency of your appointment. You will need to get a receipt and, normally, the agreement in advance of whoever authorises your claims.

2.15 You can claim for car parking fees providing you have a valid receipt or other form of proof of purchase.

2.16 Claims for mileage should always be processed through the payroll. However, other expenses can be charged to a Pcard. Train and parking expenses can be claimed via self service, other expenses, where you have a receipt can be processed through the Officer Reimbursement process.

2.17 In exceptional circumstances your manager may agree to reimburse an expense where you do not have a receipt, providing they are satisfied that you have incurred the expense. In these cases the claim must be processed through the payroll, with ‘No receipt’ clearly marked on the claim. These expenses will normally be included in tax and national insurance calculations.

**Excess mileage**

2.18 If you are relocated as a result of a redeployment exercise you will be entitled to claim any additional home to work mileage or any additional costs of public transport for a period of one year from the date of your relocation. Your manager is required to verify your additional travelling costs. There is an excess mileage claim form available from Payroll and you will need to attach receipts. Excess mileage will be paid at 15p per mile. The costs will be charged to your new service area.

1. **Subsistence Allowances**

3.1 Occasionally you may attend conferences or seminars outside the Borough or there is some other need to stay at a hotel overnight on council business, in which case you can claim reasonable actual expenses for meals etc where meals or snacks are not provided as part of a conference or seminar package. We regard the following as generally reasonable:

Breakfast will not be reimbursed unless an overnight stay in a hotel is on a room only basis. Claims not to exceed £5.

* + - * 1. Lunch claims not to exceed £10.
			1. Dinner claims not to exceed £15
				1. In exceptional circumstances Heads of Service have the authority to authorise expenditure in excess of the maximum amounts listed above.

3.2 You must have receipts in order to make a claim. We will generally not reimburse expenses relating to alcoholic drinks or tips.

3.3 We do recognise, however, that there will be occasions where hospitality/promotional events may have to be offered, in the course of council business with external organisations. Subject to the prior authorisation of your Head of Service/Director, we will reimburse reasonable receipted expenses.

3.4 We will not generally reimburse expenses for meals or refreshments incurred during your normal working day. However, you may claim expenses for refreshments at off site meetings or working lunches with the prior approval of whoever authorises your claims. Please ensure these are coded correctly when reimbursed to enable inclusion in the council’s PAYE Settlement Agreement. Budget holders should be aware that an additional charge may be made to the budget after the end of the tax year.

3.5 If you normally work office hours and you are required to remain at work beyond 8pm you can claim expenses for an evening meal in accordance with the guidance above. You cannot claim expenses if the council provides refreshments e.g. at Panel or Cabinet meetings. Expenses should be claimed in accordance with the guidance above.

1. **Accommodation**
	1. 4.1 If you to book hotel accommodation, this should normally be processed through the Agresso system, with invoices being submitted direct to the council or by using a Pcard. If this is not possible, you can claim reimbursement with a VAT receipt using the Officer Reimbursement process.

4.2 If you incur any incidental expenses on your hotel bill that exceed £5 (the HMRC prescribed limit), this will be notified to Payroll by your manager and the amount included in the payroll for tax and NIC purposes.

1. **Telephones**
	1. 5.1 For some roles we will supply you with an appropriate mobile device contracted to the council. We will pay the contract charges. It is accepted that for practical reasons if you are issued with a mobile ‘phone you may need to make personal calls. If this results in extra charges, you will be responsible for these costs.

5.2 You are required to comply with the Mobile ‘Phone Use policy and code of practice.

* 1. 5.3 You are required to return the equipment on the termination of your employment or if you transfer into a role where there is no requirement for a telephone or when the original equipment is upgraded.
1. **Designated DSE users**

6.1 If you are a designated DSE (Display Screen Equipment) user we operate an eye care voucher scheme. Please refer to the Employee Benefits page on SharePoint.

* + - * 1. For further information about DSE users refer to the [DSE risk assessment](http://wavemaster/display-screen-risk-assessment).
1. **Interview expenses**
	1. 7.1 Any approved interview expenses for unsuccessful candidates will be paid via Agresso and for successful candidates via Officer Reimbursement after employment has commenced.
2. **Fees paid on behalf of the employee by the council**
	1. 8.1 Where your post requires you to hold a specific qualification/professional membership we will pay one annual professional subscription. If the subscription appears on the HMRC approved list it will be paid via the Officer Reimbursement process or charged to a Pcard. If the professional body does not appear on the HMRC list, reimbursement must be made through the payroll. You should check the approved list to see if your professional body is approved by HMRC. Go to [www.hmrc.gov.uk/list3](http://www.hmrc.gov.uk/list3)
	2. 8.2 Any expenses we pay on your behalf that are not covered by the councils’ dispensation agreed with HMRC will be reported annually to HMRC on tax forms P11D and where this occurs we will provide you with a copy for use when completing your self assessment forms.
3. **Other expenses**
	1. 9.1 The purchase of and payment for other items by you personally on behalf of the council is expected to be very limited. The majority of items will be purchased via the Agresso system or a Pcard. We accept that there may be occasions when emergencies or urgent purchases are required and these should be approved in advance wherever possible, by an authorised signatory and should not exceed £100. Reimbursement would be through the Officer Reimbursement process.
4. **Miscellaneous**
	1. 10.1 Actual costs incurred in relation to employees training that is job related are all tax-free under current HMRC rules.
	2. 10.2 The following will not be regarded as legitimate expenses: items associated with employees leaving or personal items such as gifts, cards, wrapping paper, flowers, chocolates, alcohol etc.
	3. 10.3 Generally we expect that all claims will be made within one month of incurring the expense. Claims submitted more than three months after the expense was incurred will only be paid with the express approval of the Head of Service, providing the claim is made within the current financial year and subject to him or her being satisfied that there were sufficient grounds for the late submission e.g. absence due to sickness. If you are aware of a future long term absence e.g. planned sickness absence due to hospitalisation, secondment, maternity leave etc, you must ensure that all your claims are submitted prior to the commencement of your absence.
	4. 10.4 You will need to maintain appropriate records to support your expenses claims. Such records will include Outlook calendar entries, diaries, mileage logs, training event joining instructions etc. These records will be used for Audit purposes and must be retained for six years.
	5. 10.5 Where your manager is satisfied that an expense has been incurred but there is no receipt, reimbursement must be made through the payroll.
5. **Review**

11.1 This policy will be reviewed regularly and revised as required.