



Expenses, benefits and travel policy

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 - You are working on an agile basis

- You normally work at one place, but occasionally travel to other Council locations, clients etc.
 - You are sent to work at a location outside of the City of Bristol boundary for up to 24 months
 - You have no normal place of work or you are based at home and travel is an integral part of your work and you visit a number of locations
- Additional guidance and support

Policy

Purpose of the policy

This policy is an amalgamation of the old Expenses and Benefits and Travel Policies.

It applies to all employees, except those who work in locally managed schools for whom there are separate arrangements. Locally managed schools are commended to adopt the allowances and procedures within this policy as part of their pay and conditions policies.

City Council rights: Bristol City Council reserves the right to review its vehicle allowances and vehicle user classification periodically and/or to give appropriate notice of changes in accordance with the provisions of this policy.

Expenses and benefits may be taxable and subject to national insurance contributions. See section “Tax and National Insurance” for further information.

Definitions

Expenses are payments other than salary or wages that are made to you to cover costs you have incurred or will incur in connection with your job.

A benefit is something advantageous and provided to you as part of your employment, usually as a reward or incentive for doing your job.

NIC National insurance contributions

HMRC Her Majesty's Revenue and Customs

P11D Return by the City Council to HMRC of expenses and benefits paid to you during the tax year.

PAYE Pay as you earn (information of the PAYE threshold can be found on HMRC website www.hmrc.org.uk)

P9D Form completed by City Council that shows your expenses and income from which tax cannot be deducted (see HMRC website)

Expenses and Benefits Payment Procedures

You may claim the actual cost of expenses incurred whilst working. You are expected to keep these to a minimum.

Business expenditure on behalf of the Council is normally met by:

- 1 Reimbursement to you, or
- 2 The use of Council credit cards, or
- 3 Petty cash, or
- 4 Means of direct payment to external suppliers.

The guidance below should be followed in respect of each of these methods of payment.

Expenses reimbursed to you

You should record details of expenses incurred whilst working for the City Council, and use iTrent to make expenses claims if you have access to a work computer. For those without access to a work computer paper expenses claims forms (also known as “Monthly Travel Claim Forms”) can be obtainable from your manager. Claims should be submitted within three months of the date the expenses were incurred and VAT receipts should support all claims wherever possible. Any claims submitted more than three months after the expense was incurred will be rejected, unless exceptional circumstances have made it impossible to submit the expenses claim within this time period (e.g. severe ill-health preventing the submission of the claim).

You must sign the declaration on any paper expenses claim forms submitted, and the form must be authorised by your manager (see section “Authorisation of Expenses and Benefits forms, Credit Card Statements and Petty Cash”). Your manager will forward your claim to payroll for payment.

Where expenses are incurred in foreign currencies, you should contact Finance for details of the rate of exchange. The amount paid in foreign currency and the rate of exchange should be shown in the “details” column of the expense form. The value column should show the converted amount in £ sterling. The rate of exchange to be used will be the rate in force on the date of the claim.

Council credit cards

You may be provided with a City Council credit card. You must only use it for Council business. You must submit details of purchases with receipts for each use of the card in addition to the credit card slips. Accounting staff will check its use and details of charges and action will be taken if breaches are identified (e.g. removal of card or disciplinary action). If you use the credit card, there is no requirement to complete an expense form. Payment is made directly from the City Council’s bank account.

Petty cash

It is expected that public transport payments will be submitted on iTrent (or expenses forms) and reimbursed through payroll, and that taxis will be booked through the centralised taxi booking system. In certain circumstances, or where this is not possible, small payments may be paid from petty cash subject to management agreement. Mileage payments must be paid through payroll. Any item claimed on a petty cash voucher must be described and a supplier's receipt attached. The claim should be submitted for authorisation in the Petty Cash system, ensuring a VAT receipt is obtained where applicable. The maximum amount claimable through petty cash is £100.

Payments direct to external suppliers

You must be authorised to commit the City Council to making payments to external suppliers.

You must either obtain an invoice or use a "Request for Payment form". These documents must be approved (see section "Authorisation of Expenses and Benefits forms, Credit Card Statements and Petty Cash") before the expenditure is incurred. Following approval, the documents should be sent to Finance. Payments in foreign currency should be sent to the Cashiers for processing.

You should be aware that there are tax and NIC rules relating to engagement of casual employees, construction industry sub-contractors, self-employed individuals, agency workers, individuals supplying their services through "personal service companies" and international assignees. Please seek advice from your Finance Business Partner before proceeding.

Authorisation of Expenses and Benefits forms, Credit Card Statements and Petty Cash

All expenses and benefits claims will be authorised by your Manager. As altered claims will not be accepted, you and your Manager should initial any amendments made to claim forms.

Expense and benefits claims submitted by the City Director will be authorised by the Service Director: Finance. Although requests for hospitality do not need to be approved in advance, the City Director must approve all expenses and benefits claims submitted by Strategic Directors. Strategic Directors will approve all Service Director expense claims.

Any attempt to submit a false claim will be treated as gross misconduct and will be treated as a criminal offence.

VAT

VAT invoices/receipts must be obtained in respect of all expenses on which VAT has been paid. It is important that VAT is correctly recorded on expense forms and that VAT invoices/receipts are provided wherever possible with claims, in order to ensure that the Council recovers the full amount of VAT to which it is entitled.

As a general rule, where goods and services are to be purchased for business purposes, you should arrange, wherever possible, for the supply to be made to the Council, and for VAT invoices, made out to the Council, to be provided.

Expenses and benefits provided by the Council

Accommodation - Tied or Job Related Accommodation

If you are in tied or job related accommodation provided by the City Council, where appropriate any benefits received will be reported by the Council to HMRC in accordance with the HMRC reporting requirements. Current benefits are 75% discount on average rent and Council Tax.

Domestic Air Travel

If you need to travel by air, you should travel at tourist or economy class or take advantage wherever possible of reduced rates. The lowest, logical airfare should be used giving regard to flexibility.

Bicycle Allowance - see Travelling Expenses

Buses

If practicable you should use local bus services for business journeys. Fares will be reimbursed through monthly travel claims. Where managers identify potential service and/or financial benefits, daily or weekly tickets may be used for business bus travel.

Car Allowances - see Travelling Expenses

Cars - Using your own car or motorcycle on business

Employee Responsibility

You are required to comply with the provisions set out in this policy. If you wish to use your own private vehicle on Council business you must seek prior authority to do so from your manager.

It is your responsibility to ensure that you have a current and valid driving licence for the type of vehicle you are using; and if you are using your own vehicle for business purposes

- Ensure that your insurance cover includes use of the vehicle for business purposes and (if you are carrying passengers) passenger liability cover;
- Ensure that your vehicle (where appropriate) has a current MOT certificate;
- Ensure that you notify your manager immediately in writing if your licence is suspended and for what reason.

Where authority is granted by the Council, expenses incurred whilst on Council business will be reimbursed at the rates per mile indicated in the travelling allowances section of this policy. You should claim by following the procedure described below.

Full details of the journey, including date, reason for journey, starting points and destinations, should be shown on your monthly claim form. Business miles to be claimed must be entered and the amount claimed shown in the appropriate columns. Business mileage for these purposes is defined in section "Definitions of Business Travel".

The Council is able to recover an amount in respect of VAT included in the fuel element of the mileage charge. VAT receipts (dated in advance of the journeys claimed) are therefore required for these claims.

Details of payments made to you for the use of your own car, offset by HMRC's approved level of reimbursement will be reported to the tax office in accordance with the HMRC reporting procedure. You should enter details on your tax returns.

Cars – Council or Company

You may be provided with a City Council car (company car). All terms and conditions will be explained to you.

Private use other than "home to work travel" will not be permitted. Home to work travel will be treated as private use for tax purposes. For the purpose of determining the total of business miles in the year, business journeys are as defined in section "Definitions of Business Travel".

If you use a Council car and you need to make claims for oil, servicing and maintenance, cleaning, parking on business journeys and toll charges on business journeys, these will be submitted in accordance with the rules in section "Expenses and Benefits Payment Procedures". Under no circumstances will parking fines be reimbursed to you or met on your behalf.

You will also be liable to the fuel scale charge consequent upon the use of the car for home to work travel unless you reimburse the Council for the full cost of the fuel used.

Casual Vehicle Users – see also Review and Authorisation of Vehicle User Classifications

Casual vehicle user status will apply to those employees who use a private vehicle for business mileage, where their Strategic or Service Director considers it advantageous to do so. When determining this classification, the Strategic or Service Director shall consider the frequency and urgency of use, the standard of work performance required and the availability and cost effectiveness of other means of transport.

Childcare Costs

The Council will reimburse the cost of a registered or approved childcare provider where an employee must attend a training seminar or meeting on behalf of the Council that would be outside the terms of their contract of employment and where no other payment is made. In order to reclaim such costs, the employee must attach receipts to their expenses claim form. The employing department will meet all costs.

Clothing

The Council may provide you clothing or a uniform, depending on the nature of your work. The Council will arrange the provision of clothing. Costs may not be claimed by way of reimbursement in cash.

The Council's logo will be imprinted / stitched into or otherwise permanently attached to all clothing provided, other than items, which are protective clothing, required by health and safety legislation.

The cost of laundering of this clothing may be claimed at the discretion of your manager.

No tax or NIC liability arises in respect of clothing and laundry costs provided under the terms described above and details need not be reported in tax returns.

Coaches

See Trains and Coaches.

Credit card subscriptions

Where a Council credit card is provided for your use on business the Council will pay the initial subscription and annual membership fee where these are charged. No tax or NIC liability will arise and details need not be reported in tax returns. "Guidance to Card Users" and "Guidance to Financial Teams" are maintained and distributed by Finance.

Elected Members

All elected members are treated for income tax and national insurance purposes in the same way as employees for payment of basic allowances. The same principle is also followed in the case of travel expenses.

The Lord Mayor receives an allowance, which is paid through the payroll and is subject to deductions for income tax and national insurance. The provision of ceremonial robes, which is recognisably a uniform, or part of a uniform, will not generate a tax liability. All other expenditure by the Lord Mayor and Deputy Lord Mayor, with the exception of charitable donations, is reimbursed on submission of receipts or paid direct to suppliers by the Council. In the case of charitable donations, a record is maintained of donations, which are reimbursed.

Elections and Electoral Registration payments

If you are employed by the Council these will be processed through the payroll and are subject to PAYE. Payments made to returning or counting employees and their support staff for parliamentary, local government elections and referenda authorised by Act of Parliament are not subject to national insurance contributions. Payments to any individuals in connection with electoral registration are subject to income tax and national insurance contributions.

International Travel

Employees intending to travel abroad in the course of their duties must refer to the International Travel Policy.

Fuel

Fuel for Council cars and vans is normally drawn from Council controlled stocks and recorded against the vehicle for usage monitoring purposes. If it is necessary for you to purchase fuel, your claim for reimbursement of your expenditure should identify:

- The date of the journey;
- The reason for the journey. More than one line should be used as necessary if this will enable a more detailed description of the reason to be given. Also, enter details of each journey stating the starting point, places visited en-route and the point at which the journey ended. Details must include the names and addresses of the person visited and addresses must be sufficiently precise to enable a check to be made on the mileage calculation;
- The mileage.

If you receive the benefit of fuel for private mileage for a car, you will be subject to income tax. Details will be reported to the tax office under HMRC reporting procedure and you should enter the appropriate amounts on your tax returns.

Hospitality

Before giving or receiving any hospitality you are advised to read the City Council's Code of Conduct. It covers the actions that you need to take, or avoid, to ensure that you are not open to allegations of acting from improper motives. Moreover, you should adhere to the following principles:

- Cost incurred in entertaining third parties for an approved purpose, which is consistent with the achievement of Bristol City Council's objectives, must be necessary and reasonable. The hospitality should be directly linked to Council business and/or the wellbeing of the community.
- Only in exceptional circumstances, which must be agreed in advance by your manager, can entertainment include Bristol City Council employees only or should the ratio of staff to guests exceed 1:1. Therefore the proposed hospitality should be limited to members of staff who have a relevant interest.
- As with all public expenditure, hospitality expenditure should provide value for money and be incurred in accordance with the principles of regularity and propriety, the level of hospitality offered must therefore be appropriate and in proportion to the occasion.
- It must be related to the provision of civic hospitality to official visitors.
- It must not be solely for internal meetings.
- As with hospitality received the scale and type of hospitality offered should not bring into question the motive of the employee offering it. If there is any doubt at all about the motive, or if the hospitality could be viewed as being intended to influence judgement, the hospitality should not be offered.
- Hospitality should not normally be offered to visitors for whose time and services Bristol City Council is paying, for example consultants.
- The budget holder who is to pay for the hospitality must give prior approval before expenditure is incurred.
- The employee offering hospitality and the budget holder should be aware that spending Council money on hospitality is open to challenge by internal and external auditors, who will judge whether expenditure was reasonable.

- It is essential that the Council can publicly justify any expenditure and that it can protect itself from any accusations of misuse or excess expenditure. In the event of a Freedom of Information request for details of expenditure appropriate records must be available.
- The common-sense test should be applied.

Your manager (the budget holder) must approve hospitality. Costs will be reimbursed on production of receipts. The following information must be shown on the claim for reimbursement:

- The name(s) of attendees
- The organisation which they represent; and
- The purpose of the hospitality.

Costs which are incidental to hospitality costs (for example, the cost of a taxi to a restaurant) should be described as hospitality on the expense claim form and not, for example, claimed under "Travel".

No tax or NIC liability will arise to you in respect of hospitality expenses claimed in accordance with these rules and no details need be reported in tax returns.

Hotel accommodation

Hotel accommodation, following approval, should be booked either by the individual themselves and claimed back through the expenses system or where the department has a BCC debit/credit card by the person authorised to use this card.

Maximum payment for hotel rates (standard room with en suite and breakfast) (Including VAT):

- London: £100/night
- Other UK Cities: £80/night

There is no need to deduct the cost of breakfast from hotel bills because the Council will pay this.

Insurance Employees' Liability

The Council provides insurance cover for you against claims, which may be made by third parties for personal costs and financial losses arising from your actions. The policy covers claims made against you for actual or alleged breach of trust, neglect, and error and so on in carrying out your work and extends to costs incurred in defending such claims. This insurance is renewed annually. Losses and costs arising from actions outside the scope of your employment duties, such as actions which give rise to convictions for fraud, dishonesty or malicious conduct are not covered.

No tax or NIC liability arises in respect of the premium paid by the Council in providing this insurance. Similarly, no tax or NIC liability arises in respect of any payment made to you by way of proceeds of a claim made under the policy. Exceptionally, the Council might make a payment to you in respect of liabilities of a kind, which are covered under the insurance policy, by way of direct reimbursement. These payments are also exempt from income tax and NIC. No details need be reported in tax returns.

Long Journeys (in excess of 120 miles)

You will be reimbursed the cheapest means of transport for journeys exceeding 120 miles regardless of which form of transport you use to undertake the journey. The cheapest rate must be clearly indicated by you (and endorsed by your manager) on your monthly travel claim form.

Long Service Awards

For details see the Long Service Award Scheme. No tax or NIC liability will arise and details need not be included in tax returns.

Medical Examinations

Where the Council requires you to undergo routine medical health checks or medical screening, the Council will make the necessary arrangements with the medical practitioner and will pay direct the costs so incurred. You must not pay the practitioner and reclaim the costs via the expense claim system. All medical reports will be supplied direct to the Council but copies will be made available to you on request. Medicals may be required as follows:

- Pre-employment medicals for staff generally;
- Annual medical screening for certain senior staff selected by the Council;
- Occasional special needs cases where the Council requires a report on the employee's fitness.

No tax or NIC liability arises in respect of the above and details need not be reported on tax returns.

The Council will not pay for medical treatment or diagnosis.

Mobile telephones

If you are provided with a Council mobile phone the Council will pay all costs including those relating to business calls. You are only required to reimburse the Council for private use where a cost has been incurred.

The Council will not reimburse you for hiring, leasing or purchasing such equipment of your own, irrespective of whether the equipment is installed in a Council vehicle or in your private vehicle. The Council will meet the costs of business calls made on such equipment, provided detailed evidence of the costs is supplied with the claim form.

No tax or NIC liability arises in respect of use of mobile telephones in accordance with the above and details need not be reported in tax returns.

Motor Cycle Allowance - see Travelling Expenses

Out of Pocket Expenses

You may claim the cost of reasonable out of pocket expenses when you are required to travel outside of Bristol. Examples of expenses that will be reimbursed include public transport, parking fees (but not fines) and taxi fares. For travel within the United Kingdom, you may not claim for food and drink. For international travel, claims for food and drink will only be approved/reimbursed if they are not excessive (it is recognized that the cost of living will vary from one country to another). Claims must be limited to the actual amount of expense incurred. All items claimed should be itemized and described as fully as possible on your monthly expenses claim. Where items that will not be reimbursed (i.e. additional facilities/services such as films and newspapers) are included in a hotel bill, you should deduct them before submitting the bill for reimbursement. Where breakfast is included in the price of a hotel room there is no need to deduct it because the Council will pay this. Where the bill is to be paid by the Council direct and includes items that will not be reimbursed, the cost of those items must either be deducted from a later expense claim or paid back to the Council. No liability to tax or National Insurance arises to you in respect of expenses claimed in accordance with these instructions and details need not be reported in tax returns.

Parking

Regular vehicle users (see definition below) based at offices with no on-site parking spaces or where no free parking exists within half-a-mile will be entitled to reclaim parking costs, subject to agreement with their manager.

Managers will give consideration to those regular users who have a health condition warranting access to parking as ratified by the occupational health service. The requirements of the Equality Act 2010 will be taken into account. When a disabled driver needs parking at the place of employment this will be provided at no additional cost to the disabled person. An appropriate vehicle space will be allocated to the disabled driver with a blue badge or with the approval of the City Council's Occupational Health and Counselling Service.

Casual vehicle users who are not given access to free parking will be entitled to reclaim parking fees incurred on days when they use their vehicle for business journeys. Appropriate receipts must be attached with such claims.

Parking costs incurred in the course of business travel may be claimed via the expenses system (including parking near the normal place of work where this is in preparation for or after such a journey). Wherever VAT is charged on parking costs, which may be claimed, a suitable VAT invoice/receipt should be obtained and attached to your claim form.

Pool Cars

A number of Council locations are supplied with pool cars. These vehicles are not allocated to any one individual, but to the department or location for whose business use they are provided. Each location will have an administrator who will arrange bookings, servicing, etc.

You must note that:

- Pool cars are provided for business journeys only and must not be used for any private purposes,
- They must not be used by any one employee to the exclusion of others,

- Pool cars must be left overnight at the office location to which they are allocated and not taken home by employees, unless authorised by a senior manager or for formal standby arrangements (note: such exceptions will normally be considered as incidental and exceptional thereby mitigating tax liability),
- You are liable for any parking fines, tickets, clamping costs and speeding or other road traffic offences incurred whilst using the vehicle,
- You must report any accidents, damage to the vehicle or any other incident involving the vehicle whilst it is in your use.

Professional bodies' and trade associations meetings

If you are a member of a professional body or trade association you may from time to time attend meetings of that body as a representative of the Council and in relation to the Council's business. Where you do so and incur travel costs or charges for entry to the meetings, such costs may be claimed as business expenses. Where you hold office in the body, any costs incurred in the capacity of office holder that are additional to costs, which you would have incurred as a representative of the Council, may not be claimed from the Council. No tax or NIC liability arises in respect of the above, and details need not be reported in tax returns.

Professional Memberships/Subscriptions

The Council will not bear the cost of annual subscriptions to professional bodies. The only exception to this is Solicitors where the City Council will meet the cost of their practising certificate.

Regular Vehicle Users – see also Review and Authorisation of Vehicle User Classifications

Regular user status will be determined by Strategic or Service Directors applying the following criteria to the post (and not the job holder).

Regular users will:

- Average three or more business related journeys per week, and/or
- Use their vehicle to regularly transport members of the public in circumstances where it would not be appropriate to use public transport, and/or
- Undertake regular emergency call-outs during the working day, and/or
- Carry bulky equipment, which could not practically be transported by other means.

Regular vehicle users will be contractually required to provide an appropriate vehicle for use in connection with the duties of their post.

If you are in a designated regular vehicle user post and you are unable to drive or ride a vehicle because of a disability you will, where reasonable, be reimbursed for the alternative means of transport to effectively carry out your duties.

Relocation Expenses - see Relocation Policy

Review and Authorisation of Vehicle User Classifications

Strategic or Service Directors will appraise and monitor vehicle classifications and usage in their department to eliminate unnecessary journeys and to consider where alternative means of transport might give better value for money.

Existing regular or casual vehicle users who are appointed, promoted, redeployed, transferred or relegated to a post without such status will immediately lose their regular or casual vehicle user status.

Sale of Redundant Furniture and Machinery

The Council may give you the opportunity to make an offer for used office furniture and machinery, which is no longer, needed. The sale will be subject to satisfaction that the offer represents the expected market value at the time, plus VAT.

No tax or NIC liability arises from any of the schemes above and you need not report details in your tax returns.

Spectacles for VDU Operators - see DSE Policy

If you are required to operate VDU equipment in order to carry out your duties you will receive training under the terms described in the Council's Health & Safety Policy. Where for these purposes you undergo an examination by an optician, the Council will reimburse the cost of the examination.

In addition, where an optician certifies that a new or altered prescription for spectacles is required solely for VDU usage, the Council will bear (or make a contribution towards) the costs of frames, lenses and any special prisms or tinting, subject to a maximum of £50, insofar as the cost relates only to the requirements for VDU usage.

Where it is certified that existing bifocal lenses are unsuitable for VDU usage, the Council will pay the initial cost of replacement lenses on the same basis as above.

Any payment by the Council towards the cost of spectacles will be limited to the above amounts. No tax or NIC liability arises and details need not be reported in tax returns.

Taxis - Disabled Employees

Employees who cannot drive on account of their impairment are entitled to use taxis paid for by the employing department during their working day for the purposes of carrying out their duties. This is a reasonable adjustment under the Equality Act 2010.

Taxis - for business use

The use of taxis is permitted for business use. However, this is a costly means of business travel. Therefore, their use must be reasonable and be approved by the employee's line manager. Managers will monitor the cost and effectiveness of using taxis as part of their budget management responsibilities.

Taxis may be arranged by managers to take late workers home, provided the following conditions are met:

- Employees are obliged to work outside normal working hours.
- Such late working does not follow a predictable pattern and does not arise on more than 60 evenings in a year,
- Suitable public transport is not available.

You may alternatively claim reimbursement of the cost of taxis for such journeys, provided that the above conditions are met. No tax or NIC liability arises provided the above conditions are satisfied. Details need not be reported in tax returns.

Training Courses - Travel Expenses

Provided the period of training on an external course does not exceed 24 months and you return to your normal place of work at the end of the period of training, any reasonable travel expenses incurred in attending the course may be claimed as business expenses under the rules indicated in the "Travelling expenses" section.

No tax or NIC liability arises in respect of such costs and details need not be reported in tax returns.

When you attend training courses and an overnight stay is involved, you will generally be provided with overnight accommodation at the Council's expense. You may not therefore claim any additional expenses in respect of such costs. You may however claim an "out of pocket allowance". No tax or NIC liability arises.

Trains and Coaches

You are encouraged to use the train or coach wherever possible for business journeys beyond "Greater Bristol" (the boundary of the former County of Avon). You should plan your travel well in advance and must ensure that the most economical class of travel is used. This will normally be second class period return, although you are expected to investigate the possibility that day return tickets or "savers" may be available at lower costs. Open tickets are expensive and should be avoided.

Travel Plans

The City Council is committed to implementing workplace travel plans to support its Local Transport Plan. These will supplement this policy. A Travel Plan is a package of measures that promotes sustainable travel within an organisation and encouraging the use of alternatives to single-occupancy car use for short journeys to and during work. The emphasis is about widening the travel choices and getting people to think about the merits and impacts of how they travel. Each plan will set appropriate targets and identify funding arrangements. They require a medium to long-term commitment.

The Corporate Travel Plan encourages employees to use more sustainable forms of transport such as walking, cycling, car-sharing and public transport through providing incentives, better accessibility to information and facilities.

Managers and employees will develop and support workplace travel plans, within the framework of the Corporate Travel Plan. Information and support, including the availability of travel to work and other concessions is available from the Transport Planning Team.

Travelling Expenses

You may claim only the costs of necessary business travel. For guidance on which journeys count as business journeys, see section "Definition of business travel".

Mileage Rates

Where the City Council authorises you to use a private car or motorcycle or bicycle on official business, you will receive an allowance in accordance with the rates shown below.

Cars and vans:

First 10,000 miles p.a. = 45p / mile

Over 10,000 miles p.a. = 25p / mile

Please note that these rates are set to cover all vehicle running expenses (including insurance) and are a non-taxable reimbursement.

Motor cycles:

24p / mile NB: The rates for cars, vans and motorcycles are applicable to all engine capacities.

Bicycles:

20p / mile NB: The rate applies to both bicycles and electric bicycles

The City Council's allowances are paid at Her Majesty's Revenue and Custom's (HMRC) approved mileage rates. These rates are the statutory maximum amounts that can be paid to employees for using their own vehicles for business purposes without having to pay tax and national insurance contributions.

The above rates are reviewed and managers and employees will be informed of any changes as and when they occur.

A VAT receipt for fuel must accompany all claims for mileage. This receipt must be dated prior to the date of the first claim. The receipt must show it was for fuel, have the date, name of the supplier and total price paid. Receipts must be for sufficient fuel to cover all the miles claimed (£10 for every 100 miles). Any claim after 1 April 2006 not accompanied by a fuel VAT will be reduced by the VAT element (that is by approximately 1.5p/mile).

If the use of public transport or Council credit cards result in the receipt of promotional offers, e.g. Air Miles. These are the property of the Council and must not be used for private purposes.

Vans

You may be provided with use of a Council van for the purpose of carrying out your work. Where such a van is provided, you are not permitted to use the van for private journeys other than home to work. Any breach of this rule will be regarded as a serious disciplinary offence. Where such a van is provided, any tax liability will be explained to you. Details will be reported to the tax office under the HMRC reporting procedure.

Tax and National Insurance

As a taxpayer, you must take responsibility for the administration of your tax affairs. You are required by law to keep detailed records about your income and gains (see the leaflet "Guidance for employees about the employment records they may need to keep" which is available from HMRC).

If HMRC send you a tax return to complete you must calculate the amounts of your taxable income, gains and deductions. The Council has sought to minimise the burdens on you by making maximum use of form P11D dispensations and PAYE Settlement Agreements.

If you received taxable expenses and benefits, which are not covered by a form P11D dispensation or a PAYE Settlement Agreement, the Council will prepare a draft P11D or P9D giving details after the end of the tax year. A copy will be issued to you for your agreement. You should check the statement carefully as you are personally responsible for the accuracy of the information reported in your tax return. Following this check by you, any necessary adjustments will then be made.

The P11D or P9D will then be sent to HMRC by 6 July following the end of the tax year, so that they may amend your PAYE code or make other arrangements to collect the tax due. Provided that expenses and benefits have been claimed and/or provided only in accordance with the terms of this policy, the only items which will need to be reported in this return are:

- Representative accommodation and related benefits
- Loans
- Redundancy payments, and/or benefits, which exceed £30,000
- Council provided cars
- Fuel for private use in Council provided cars
- Council Vans
- Other vehicles taken home
- Clothing which does not bear a permanent logo

The tax and national insurance contributions (NIC) advice in this policy has been agreed by the Council's tax office. Any queries concerning taxation of employment income should be addressed to the HR Employee Lifecycle Team. The HR Employee Lifecycle Team will conduct all contact with Her Majesty's Revenue & Customs (HMRC).

Keeping records

Petty cash vouchers will be filed in the operating unit. Invoices and requests for payments will be forwarded to Finance prior to payments being released. Invoices and requests for payments paid from local bank accounts will be retained in the operational unit. The HR Employee Lifecycle Team will retain forms paid through the payroll. The Cashiers will retain invoices and requests for payment paid in foreign currency.

The supporting documentation will be retained for at least six years to meet the requirements of HMRC for VAT purposes. However, you must retain your own records for tax purposes (see the leaflet "Guidance for employees about the employment records they may need to keep" available from HMRC), either by copying the claim form and supporting documents, or by making a separate record, which provides details of the amount, nature and dates of the items incurred.

Definitions of Business Travel

You are working on an agile basis

Employees undertaking agile working at City Hall and 100 Temple Street must use pool cars and therefore business mileage and parking cannot be claimed for private cars. In extenuating circumstances you should speak to your manager. Staff who have a contractual obligation to provide a vehicle are exempt from this change.

You normally work at one place, but occasionally travel to other Council locations, clients etc.

Journeys between your home and your normal workplace are regarded as private and cannot be claimed.

All journeys from your workplace on business can be claimed as business journeys.

If your business journey began or ended at home, you can claim only the mileage or cost of the journey less your normal home to work mileage or costs.

If public transport is disrupted by strikes or other industrial action and you incur extra costs (for example using your own car instead of public transport, hotel and travelling costs) you may claim these costs or mileage incurred.

Business journeys may be taken by the quickest, rather than shortest route. For example, a journey from home on one side of Bristol to a customer on the other may be quicker on the motorway network than by going through the city, and would be allowable.

You are sent to work at a location outside of the City of Bristol boundary for up to 24 months

(this is termed a "detached duty" assignment).

If you are sent on a detached duty assignment, business travel will include:

Travelling on a daily basis between your home and the detached duty location. Travel costs will be based on:

- The actual cost of weekly or monthly (or longer period if more cost effective) season ticket where public transport is used; or

- The appropriate car mileage rate, if you use your own motor vehicle; or
- Actual fuel costs where a council vehicle is provided to you without fuel.

In all three cases, only those costs in excess of your normal commuting costs to the original permanent workplace are eligible for reimbursement.

If circumstances change and it becomes known that the absence will exceed 24 months, journeys to and from the new location undertaken after the date of the change of circumstances may not be regarded as business journeys and you will not be able to claim the costs.

You have no normal place of work or you are based at home and travel is an integral part of your work and you visit a number of locations

All journeys within the City boundaries on business can be claimed as business journeys. If your pattern of work and hence journeys is fixed or regular (for example you have to visit office “x” every Friday or undertake music lessons at “y” school on Wednesdays) then this mileage will be treated as home to work and will be taxable.

If you work from home for all of the working week, then your home, becomes your place of work. If you are working from home for part of the week, your place of work, remains your normal office.

If your work requires you to regularly attend a number of council buildings within a geographical area then those buildings within that geographical area are defined as your normal workplace.

It should be noted that the first and last journeys of every day, i.e. home to duty and duty to home, are classed as normal commuting and are not regarded as business travel, which is in accordance with HMRC rules.

Additional guidance and support

This policy provides you with a definition and details of expenses and payments. There are other documents which can provide more detail and helpful guidance that should be read in conjunction with the policy and these are listed below.

Additional guidance

[Pay Dates and Managers' Payroll Deadlines](#)

Associated policies

[Code of Conduct](#)

[Financial Regulations](#)

[International Travel Policy](#)

[Long Service Award Scheme](#)

[Pay Policy](#)

[Relocation Policy](#)

Letters and forms

[Claim Form for Councillors and Co-optees](#)

[International Travel Approval Form](#)

[Miscellaneous Expenses Claim Form](#)

[Phone Calls Deduction Form](#)

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The audience of this document is made aware that a physical copy may not be the latest available version. The latest version, which supersedes all previous versions, is available on The Source.

Those to whom this policy applies are responsible for familiarising themselves periodically with the latest version and for complying with policy requirements at all times.

History of most recent policy changes – must be completed

Version	Date	Change
V1.10	05 December 2019	Added in clarification on electric bicycles mileages rate
V1.09	04 October 2019	Removed assisted vehicle purchase scheme
V1.08	15 May 2019	Removed references to Envoy and replaced with iTrent
V1.07	23 April 2019	Removed international hotel rate caps. Replaced "air travel" with "domestic air travel". Changed section named Foreign Travel to International Travel.
V1.06	26 September 2018	Added guidance about coach travel
V1.05	27 December 2017	Removed reference to "semi-agile"
V1.04	5 October 2017	Added the following sentence under Assisted Vehicle Purchase Scheme: "Please note that payment can only be paid to a dealer or seller of the vehicle and not a third party agent like a finance company."
V1.03	19 September 2017	Updated HR contact details
V1.02	29 August 2017	Removed "Business Travel Services Contract" section Removed references Corporate Procurement Added "Foreign Travel" section