



Employee Expenses Policy

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Introduction

- 1.1. This document describes the conditions for claiming expenses and the procedures for completing and certifying claim forms. It applies to all staff not employed by Schools.
- 1.2. This document is produced for the general guidance of employees and does not attempt to cover every eventuality that may arise. Please raise queries, in the first instance, with your line manager, who may then refer exceptional circumstances to the Payroll Section in the Human Resources Department for advice.
- 1.3. Guidance to Conditions of Service are provided by Human Resources. You may also wish to refer to your Contract of Employment.
- 1.4. Different rates and rules apply for Post Entry Training expenses. Refer to Section 7 on page 11.

- 1.5. Claimants are expected to observe the spirit of their Conditions of Service, and to exercise appropriate economy when incurring expenses.
- 1.6. Employees must seek approval with their certifying manager before incurring any business expenses that they may wish to claim. Managers should therefore ensure that this document is shared with any staff who may wish to claim expenses.
- 1.7. Claims, including claims for mileage, should not be paid without the production of appropriate supporting receipts. Authentic VAT receipts should be obtained wherever possible, to enable the Council to recover VAT.
- 1.8. Claimants are personally responsible for the accuracy and completeness of their claims. Inaccurate, incomplete or illegible claims cannot be paid.
- 1.9. Claimants should note that there is no automatic right to payment of expenses: expenses are paid at the discretion of the authority, and would generally follow the scheme, as outlined in this document, and which the Council would endeavour to honour.
- 1.10. You must not claim the same expenses from two sources.
- 1.11. Claims should always be certified by the line manager, who must check whether such claims are reasonable, accurate and approved. Refer to the Guidance for Managers Certifying Claims below.
- 1.12. If a paper claim is made then it should be submitted to reach the Payroll Section by the 5th of the month. Claims made using the HR21 system should be claimed monthly where possible and never more than 3 months in arrears, unless the Chief Finance Officer expressly approves it.
- 1.13. Passengers are not allowed to claim mileage expenses.
- 1.14. Earlier deadlines may be necessary for certain holiday periods. The Payroll Section will endeavour to inform departments in advance where such conditions apply.
- 1.15. Travel and subsistence expenses are reimbursed via the payroll. Petty Cash must not be used.
- 1.16. Employees are reminded that the making of false or exaggerated claims may lead to disciplinary action.
- 1.17. Whilst this document provides guidance to employees in making a claim there may be exceptional circumstances where Corporate Directors may determine alternative arrangements with the Head of Finance.

2. Travel – Vehicle Mileage

- 2.1. A vehicle may be used, and an allowance claimed, where an employee is:
 - on business close to, or within the County Borough boundary;
 - where there is a considerable saving of time owing to the inaccessibility of place or a lengthy delay in using public transport to the place concerned; and / or
 - whenever a claimant carries a business passenger(s).
- 2.2. Employees may only claim for business mileage. No claims may be made for ordinary commuting or private travel. Business mileage means the distance in miles that an employee is obliged to incur necessarily, wholly and exclusively in the performance of their duties to or from a place they have to attend in the performance of their duties.
- 2.3. If any trip includes private mileage or deviation from the shortest route, explanations should be noted, and appropriate reductions made to the amount claimed.
- 2.4. Any mileage incurred by deliberate or accidental deviation from the shortest route will be classed as private mileage and the mileage claimed must reflect the shortest journey, even if this is not the route actually travelled.
- 2.5. Different mileage rates and claim forms apply for journeys for Post Entry Training. All rates are shown in Section 14, at the back of this guide.
- 2.6. Vehicles **must be insured for business use** as the authority will not be liable for any damage caused to an employee's vehicle during business use. Officers must have included, and maintained, within their policy of insurance a clause which indemnifies the Council against all third party claims (including those of passengers – both colleagues and clients) arising out of the use of the vehicle on official business. Officers will need to be aware that this may require them to specify additional cover within their policies. **MILEAGE WILL NOT BE PAID WHERE A VEHICLE IS NOT INSURED FOR BUSINESS USE.**
- 2.7. An insurance policy, MOT certificate (if required) and driving licence document will be requested as evidence that the vehicle is roadworthy and insured for business purposes and that there is no impediment to the employee undertaking business journeys. These must be provided in order to *register* the vehicle *before* a claim can be made. Please note that additional Vehicle Registration Documents must be completed for any *additional* vehicles used, where business mileage is to be claimed, or *every time* you change your vehicle.
- 2.8. In order to maintain an entitlement to claim expenses updated copies of insurance policies and MOT certificates (if required) should be provided when the previous documents expire.
- 2.9. If a vehicle is used for business purposes without adequate insurance then mileage cannot be claimed.
- 2.10. Vehicles must be shared whenever appropriate. Claimants and line-managers may be required to establish a valid reason when vehicles have not been shared.
- 2.11. Only vehicles that have officially been registered with the authority can be used to claim mileage expenses, and which must have been the vehicle used for business travelling. It

will be considered a disciplinary offence to claim mileage expenses for a vehicle different to the one used for business travelling.

- 2.12. Claim forms must show enough detail to substantiate the distances and specific purposes for each journey. Generic terms such as “Visits” are not acceptable. A personal record of full business journeys should be kept for Audit inspection, where the number of multiple journeys undertaken in a day cannot be contained within the space provided on the claim form. In such instances, please provide details of the areas worked in.
- 2.13. Fuel VAT receipts must be attached to any paper mileage claim you may wish to make or retained for any claims submitted via HR21. Please be aware that claims *will not be paid without a supporting VAT receipt*. VAT receipts for mileage are **required by law** under the Value Added Tax (Input Tax)(Road Fuel Purchased By Employees) Order 2005. The Order makes it specific that the fuel purchased by employees on behalf of their employer is VAT recoverable, provided it is used in the business in making taxable supplies and is supported by a VAT receipt.
- 2.14. Some imported vehicles have odometer readings based on kilometres – the claim should be converted into whole miles using the ratio 1.6093 kilometres per mile.
- 2.15. The shortest practicable route, whether actually travelled, must be claimed for business journeys. The premise is that expenses are based on what is necessarily incurred and not what may actually be incurred; this also applies where a longer journey is made and that journey is more convenient.
- 2.16. If a trip starts or finishes at a place other than the approved base, the mileage claimed should be the lesser of:
 - the distance actually travelled, or
 - the distance which would have been travelled if the journey had started or finished at the approved base.
- 2.17. Trips to and from home (i.e. commuting) not permitted unless specific circumstances apply (see Section 3 on page 7).
- 2.18. An additional 5p per mile is claimable for the carrying of passengers. The term passengers in this respect apply to those who work for the authority (i.e. employees, contractors and agency workers); clients are not considered as passengers for the purposes of this additional payment. Passengers must be individually detailed for each trip in order for the additional rate to be paid.

3. Travel – To and from Home

3.1. In general terms, claims for travel to and from home are not allowed. However, there are exceptional circumstances where some mileage may be claimed.

3.2. Examples of journeys to and from home:

<u>Journey Description</u>	<u>Mileage Allowable</u>
a. Home to base (=normal place of work)	Not allowable
b. Home to site visit	Excess* of normal home to work mileage only
c. Series of visits, commencing from home	Excess of normal home to work mileage for first visit, then normal mileage rules apply

Similar interpretations apply if the journeys are reversed.

* e.g. An employee who live 5 miles from work may claim 2 miles if the journey is from home to site a visit which totals 7 miles (7 less 5 is 2), i.e. the amount of the mileage undertaken which exceeds their normal home to work journey.

3.3. Staff who do not have a base of work cannot claim from home to their first site visit (or call) or from their last site visit (or call) to home but can claim for all journeys between their first and last site visit (or call).

3.4. General Rules – Mileage payments are not usually allowable if they would be subject to income tax under tax rules, i.e. home to work journeys. If, in exceptional circumstances, home to work journeys are allowed then they must be agreed with their Corporate Director in advance of the journey being undertaken. The payments will be subject to PAYE Income Tax and National Insurance and therefore MUST be completed in paper format and MUST NOT be submitted using the HR21 system.

4. Travel – Other Transport and Expenses

- 4.1. Tickets and receipts should be retained for at least six full financial years to support all claims, including parking. Departments will need to make their own arrangements for the retention of these documents.
- 4.2. Chief Officers should keep under review alternative arrangements for certain journeys. These could include hired cars or travel by plane. In such circumstances full costings and justification must be produced and approved in advance by their Corporate Director together with the Head of Finance.
- 4.3. Employees should wherever possible look to obtain value for money by seeking discounts, by booking in advance or taking advantage of cheap day fares etc.
- 4.4. Employees should travel by Second Class unless a journey by First Class is expressly approved for business purposes by their Chief Officer.
- 4.5. Some employees arrange 'double journeys' so they can avoid leaving their vehicles overnight at a train station. In such cases, the cost of the second journey will only be reimbursed up to the equivalent cost of parking at the station. Suitable explanations should be provided in the 'subsistence' section of the claim form.

5. Subsistence – UK

- 5.1. Receipts are required to support all claims, for food or for hotels.
- 5.2. Claims will not normally be accepted for subsistence inside the County Borough.
- 5.3. The principle is that you should not be out of pocket because you have necessarily incurred extra expense as a direct result of your job. This means that you must have actually incurred *additional* expense before you can claim subsistence, e.g. if you have brought sandwiches or used a Council canteen or gone home, you cannot claim. If a meal is provided free, you cannot claim.
- 5.4. You can only claim your actual expenses up to the value of receipts provided, and not exceeding the approved rates (shown in Section 14). The approved values for meals are limited according to the formula below:

The qualifying conditions to be met are:

- a) Breakfast allowance (more than 4 hours away from normal place of residence before 11am).
- b) Lunch allowance (more than 4 hours away from normal place of residence including all lunchtime 12 noon – 2pm).
- c) Tea allowance (more than 4 hours away from normal place of residence including all the period 3pm – 6pm).
- d) Evening meal allowance (more than 4 hours away from normal place of residence ending after 7pm).

The Council will not pay both tea and evening meal allowances for the same day.

- 5.5. Where a claimant is seeking reimbursement of an expense incurred in respect of a colleague (e.g. the claimant pays for two meals) then an appropriate explanation should be detailed on the claim form. No separate allowance may be claimed by their colleague.
- 5.6. If you are required to stay overnight, all expenses must be supported by receipts, which will be reimbursed up to the values shown below, and not exceeding the approved rates (shown in Section 14). If meals are not included in the costs of accommodation, e.g. bed and breakfast, then subsistence costs may also be claimed but will be limited as above.
- 5.7. Where meals are provided as part of a conference, course or seminar then no subsistence claim may be made in respect of that period.
- 5.8. No expenses claim is allowed for the purchase of alcoholic beverages whilst undertaking official duties on behalf of the Authority.

6. Subsistence – Outside UK

- 6.1. All such journeys must be approved in advance by their Corporate Director together with the Head of Finance, and followed by a report to Cabinet.
- 6.2. The most economical and reasonable means of travel should be used.
- 6.3. Except in emergencies, the Council should book accommodation and travel on behalf of employees. In every case, employees should liaise with their Chief Officer in good time to agree arrangements, and to take advantage of any discounts available for early bookings.
- 6.4. If travel or accommodation has not been prepaid, the Council will reimburse reasonable actual expenses if charged through a credit card, or if not, by using the relevant tourist exchange rate applying to purchase of the local currency. All receipts must be retained for this purpose, including taxis and tips.
- 6.5. No expenses claim is allowed for the purchase of alcoholic beverages whilst undertaking official duties on behalf of the Authority.

7. Post Entry Training Expenses

- 7.1. The Head of Human Resources will control arrangements for approved training courses, in accordance with the Discharge of Functions / Constitution document approved by the Council.
- 7.2. Employees will not be able to claim Post Entry Training expenses unless prior approval for training has been agreed.
- 7.3. Vehicles mileage allowances are payable at a lower rate than business mileage, see Section 13. The college/post entry training expenses claim form should be used. Vehicles should be shared wherever practicable. No allowance is given for passengers.
- 7.4. Other travel will be reimbursed at second-class rate. Receipts must be provided for all items.
- 7.5. Each claim for travel, which a student submits, will be checked against their Attendance Record which must be completed by the college at appropriate intervals.

8. Professional Body Membership Expenses

- 8.1 Reimbursement for membership of a professional body must not be claimed as an expense or claimed via HR21. Payment can be made by Payroll in respect of membership fees for an approved professional body upon production of the receipt of payment.

9. Redeployment (Excess) Travelling Expenses

- 9.1 Redeployment travelling expenses should only be paid to employees whose place of work is either transferred as a result of reorganisation of local Council areas or where employees are required to change location (other than movement which forms part of their contract) on a permanent basis as a result of direction by the Council and where the move was not predicted at that time of the employee's appointment. Permanent moves are classed as anything that will last beyond a 6 month period.

The Council will reimburse excess travelling expenses incurred by the employee as a result of the transfer but expenses will not be payable where the employee was made aware (or can be deemed to have been aware) of the move at the time of the employee's appointment.

- 9.2 Only additional expenditure incurred will be reimbursed. Excess travel can be claimed for the difference between your home and old contracted location and your home and new contracted location if it exceeds 3 miles or more (one way). **Please note that claims must be greater than £2.70 per week.**

Where there is no additional expenditure, employees will not be eligible for any payment.

- 9.3 Excess mileage will be paid at 45p per mile whilst the additional expenditure is being incurred or for a period of 18 months from the date of relocation, whichever is the shorter. Payments will be made on a monthly basis via the Payroll system.

- 9.4 In certain circumstances and only with the approval of the appropriate Director, consideration will be given to a lump sum payment being made rather than payments being made on a monthly basis. However, if the employee leaves the Council within the 18 month period arrangements will be made to recover the appropriate pro-rata payment.

- 9.5 All reimbursement of excess travelling expenses is subject to tax and National Insurance Contributions and therefore **must** be completed in paper format and **must not** be submitted using the HR21 system.

- 9.6 Reimbursement of excess travelling expenses should be for the **shortest route** from an employee's old base to the new base and not the route of most convenience.

- 9.7 Care should be taken when claiming excess travelling expenses while undertaking business duties prior to arriving at their work location or on the way home from their work location. Should work duties be performed in such circumstances, then casual user allowances should be claimed on the basis of the shorter distance ruling.

If the shorter distance mileage is more than the excess mileage normally claimed for that one journey, then no excess mileage is claimable. If however the casual mileage is less than the mileage normally claimed for excess, then the difference may be claimed at excess mileage rates.

- 9.8 Employees are responsible for reporting any changes to their personal circumstances if it could affect the payment of the excess travel allowance. If at any time during the period over which excess travelling expenses are claimed, an employee moves home further away from his/her new work location, additional expenditure incurred will not be reimbursed by the Council. Also if at any time an employee moves home so that they

are nearer to the new work location only the revised amount of excess travelling expenses incurred will be reimbursed.

- 9.9 If an employee applies for, or is redeployed into, a post of the same grade at the same work location, excess travelling expenses will continue for the balance of the 18 months. If the employee applies for a higher graded post at the same work location then excess travelling expenses will cease as they accept the new post on the terms and conditions offered, which includes the work location.
- 9.10 If an employee is absent through long-term sickness absence, payment in respect of excess travel will continue for a period of one month only. When the employee returns to work, the payment will recommence for the balance of the 18 month period or whilst the expenditure is being incurred. In terms of maternity, adoption or additional paternity leave, excess travel will be paid in full whilst the employee is in receipt of any form of maternity, adoption or additional paternity pay.
- 9.11 All paper claims should be submitted to Payroll Department on a monthly basis for processing.

10. Receipts & Personal Data

Receipts

- 10.1. Authentic VAT receipts should be obtained in order to allow the authority to recover VAT.
- 10.2. The VAT receipt must display the VAT rate / calculation. A receipt for petrol purchase without the VAT calculation is not a valid receipt.
- 10.3. VAT receipts for mileage are required by the Value Added Tax (Input Tax)(Road Fuel Purchased By Employees) Order 2005. The Order makes it specific that the fuel purchased by employees on behalf of their employer is VAT recoverable, provided it is used in the business in making taxable supplies and is supported by a VAT receipt.
- 10.4. Original VAT receipts, not photocopies, must be used.
- 10.5. Receipts are required to support all expenses claims whether for parking, fares, accommodation, subsistence or mileage (fuel), etc. Claims without relevant VAT receipts may not be processed.
- 10.6. VAT receipts for fuel should relate to the purchase of fuel where that fuel has included use for business purposes. It is acknowledged that the purchase of such fuel will likely also include use for private / commuting purposes.
- 10.7. Clearly, a VAT receipt that is dated after the dates contained in an expenses claim cannot support that claim. This means, in practice, that it may be advisable for employees who use, or may use, their vehicles for business purposes to retain all fuel receipts. This will ensure that, should they claim mileage expenses, a receipt covers the value of business fuel.
- 10.8. It is recommended that the most relevant and appropriate VAT receipt(s) to attach to a claim for mileage should be the same receipts from the purchase of the fuel for which the use includes the business journey undertaken.
- 10.9. Employees only need to submit relevant VAT receipts, with their claim for business mileage; VAT receipts need not be submitted where no claim for business mileage is being made.
- 10.10. It is incumbent upon each claimant and certifying officer to ensure that any fuel VAT receipts, to support mileage claims, are reasonable in value and timescale to the amount of dates for which mileage expenses are claimed. VAT receipts must be retained by each department for at least six full financial years.

Personal Data

- 10.11. It is recommended that employees who make purchases with a credit / debit card obtain a separate VAT receipt to their authorisation slip.
- 10.12. Employees who are concerned that personal data regarding their card details may be shown on receipts are reminded that they can 'white-out' or strike out (for example with a black marker) their card details before attaching and submitting their claim.

11. Use of Claim Forms

- 11.1. There are 2 different mileage/subsistence claim forms in current use:
- Casual Users for normal use – blue expenses claim form; and
 - College/Post Entry Training forms – available in paper format only
- 11.2. Please note that details of complicated/multiple journeys should be shown in full and these details can be extended over more than one line, where necessary.
- 11.3. Please note that line managers will be required at intervals to confirm a number of details relating to your claims and your business mileage. Section 10 below outlines some of the checks to be carried out for this purpose.

HR21 Claims

- 11.4. Business mileage, other than for college / post entry training, should (where possible) be claimed on HR21.
- 10.5 Generic terms such as “Visits” are not acceptable. A personal record of full business journeys should be kept for Audit inspection, where the number of multiple journeys undertaken in a day cannot be contained within the space provided on the claim form. In such instances, please provide details of the areas worked in.

12. Timing and Payment of Claims

- 12.1. All staff should submit their paper claims, to reach the Payroll Section by 5th of each month. The mileage claim period ends on the last calendar day of the preceding month and any claims which includes a date later than this date will be returned for correction.
- 12.2. Claims should be submitted should be claimed monthly where possible and never more than 3 months in arrears, unless the Chief Finance Officer expressly approves it. Managers should approve (or reject) them in a timely manner.
- 12.3. Please claim periods to the end of March each year promptly, to assist with end of year accounting.
- 12.4. Earlier deadlines may be necessary for certain holiday periods. The Payroll Section will endeavour to notify departments in advance where such circumstances arise.
- 12.5. Some expense payments may be taxable, either through PAYE or at the year-end through Self Assessment, for which a form P11d may be provided.
- 12.6. Employees are personally responsible for resolving their own tax position with H.M. Revenue & Customs. Similar considerations apply to the DWP and any benefits payable.

13. Guidance for Managers Certifying Claims

- 13.1. You must be formally authorised by your Corporate Director / Chief Officer / Head of Service as a signatory for this purpose.
- 13.2. Please remind claimants to submit claims monthly where possible and never more than 3 months in arrears, unless the Chief Finance Officer expressly approves it.
- 13.3. Tickets or receipts are required for all public travel, including taxis. These should be attached to the claim form or retained and made easily accessible for those using HR21.
- 13.4. Authentic receipts are required for all subsistence items and parking etc.
- 13.5. Details on the form should be sufficient for you to be able to substantiate the distances and specific purposes for each journey.
- 13.6. Please note the significance of your certificate on the claim form or when approving a claim in HR21. This implies that you have confirmed the details and the statements made by the claimant.
- 13.7. Please ensure that the claims are certified on both the front and back of the claim form.

14. **Recommended Procedure for Completion of a Claim Form (Paper copy)**

- 14.1. The claim form is currently a two-sided paper form – the front of the form contains your personal details and declaration; the reverse allows individual travel details to be recorded.
- 14.2. When a claim is made the front of the claim form must be completed in full. If more than one sheet is submitted, the front cover sheet must be completed, but the others may remain blank.
- 14.3. Section A: Personal details – Please complete
- **Period from/to:** enter the date of the first and last claim on the sheet.
 - Note your employing **Department, Section** within that department and your **Post Title**.
 - Print your full **Name**.
- 14.4. Section B: Declaration – Please complete
- **Signed:** you must sign here.
 - Enter your six-digit **Pay Number, which you may also know as your Employee Number**.
 - Enter the **Engine Size** (cc) of the vehicle used.
 - The **User Type** may be ignored as all car mileage is now paid at a single rate.
 - Note the **Registration Number** of the vehicle used.
 - Provide your pay **Grade** and indicate whether you receive your wages on a **Weekly** or **Monthly** basis.
- 14.5. Section C: Mileage and expenses claim
- Total cumulative **Miles**.
 - Total expenses for public transport **Fares** (attach relevant receipts to claim form).
 - Total Meal **Subsistence** claimed.
 - Total Miscellaneous **Expenses** claimed (attach relevant receipts to claim form).
 - Claim **MUST BE AUTHORISED BY YOUR SECTION HEAD**, or other appropriately designated authorised signatory.
- 14.6. On the reverse side of claim form:
Please ensure that each journey/expense is fully documented.
- Enter your approved base of travel or if claiming from home, your address.
 - Enter the date journey was made in column 1.
 - Enter the time of departure from and returned to your approved base of travel or home in columns 2 & 3.
 - Enter the actual odometer reading at the start and end of the journey in columns 4 & 5 (Estimates or “Trip” readings are not acceptable).
 - Enter the distance of journey in column 6.

- Enter the details of the journey undertaken in column 7. These will include the starting place, destination and return point. Additional stops made en-route will also need to be noted.

Example:

Civic Centre □ Pentrebach □ Troedyrhiw □ Civic Centre.

- The purpose of each journey undertaken will be noted in column 8.

Example:

Inspect street lighting.

- Enter the key to type of expenses claimed (above columns 9 & 10) in column 9.
- Amount of each Miscellaneous Expense or Meal Subsistence will be noted in column 10 (attach all relevant receipts to the claim form).
- DO NOT USE THIS COLUMN FOR CALCULATING MILEAGE ALLOWANCE.
- When the page is complete the **Total mileage this period** located directly under column 6 will contain the total mileage claimed on the sheet.
- If more than one sheet is submitted, the **Total mileage this period** of the previous sheet will be noted next to **Any mileage brought forward**. These totals are added together to provide the cumulative total of both sheets and is noted next to **Mileage carried forward to next sheet or claim**. Should a third sheet be required, the total of **Mileage carried forward to next sheet or claim** is to be noted next to **Any mileage brought forward** which is then added to the **Total mileage this period** to provide a new cumulative total. This process is to be repeated as necessary. This process is to be used when totalling Miscellaneous Expenses and Meal Subsistence.
- Your Section Head, or other authorised signatory, must certify each sheet.

Recommended Procedure for Completion of a Claim Form (HR21)

Details for making and approving a claim in HR21 are contained within the HR21 Manual and HR21 and TA21 Guidance for Managers.

15. Summary of Principal Allowances as at 1st August 2015

Vehicle Mileage Rates

All engine sizes (except Motor cycles)	45.0p first 10,000 miles	25.0p after 10,000 miles
Motor Cycles	24.0p (all miles)	
Pedal Cycles	20.0p (all miles)	

VAT is payable on the petrol element only, where HMRC's advisory fuels rates are used.

College/Post Entry Training

Per Mile	15.0p (all miles)
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Meal Expenses – Maximum Costs

Breakfast rate = £5.00. This is the maximum that may be paid where an employee leaves home earlier than usual and before 6.00 am and incurs a cost on breakfast taken away from their home after the qualifying journey has started. If an employee usually leaves before 6.00 am the breakfast rate does not apply.

Late evening meal rate = £15.00. The rate may be paid where the employee has to work later than usual, finishes work after 8.00 pm having worked their normal day and has to buy a meal before the qualifying journey ends which they would usually have at home.

The breakfast and late evening meal rates are for use in exceptional circumstances only and are not intended for employees with regular early or late work patterns.

One meal (5 hour) rate = £5.00. The rate may be paid where the employee has been undertaking qualifying travel for a period of at least 5 hours and has incurred the cost of a meal.

Two meal (10 hour) rate = £10.00. The rate may be paid where the employee has been undertaking qualifying travel for a period of at least 10 hours and has incurred the cost of a meal or meals.

These payments are limited to a maximum of three meal rates in any one day or 24 hour period. A meal is defined as a combination of food and drink and would take a normal dictionary meaning. Where employees are required to start early or finish late on a regular basis, the over 5 hour and 10 hour rate, whichever is applicable, can be paid provided that all the other qualifying rules are satisfied.

These are the maximum rate that can be paid free from tax and National Insurance contributions. If a higher amount is agreed by a Corporate Director/Head of Finance the excess will be subject to tax and NICs.

These rates must only be used where all the following qualifying conditions are met:

- The travel must be in the performance of an employee's duties or to a temporary place of work
- The employee should be absent from his normal place of work or home for a continuous period in excess of five hours or ten hours

- The employee should have incurred a cost on a meal (food and drink) after starting the journey
- Supporting receipts must be provided.

(Revisions to this Section will be issued to Departments as soon as possible after any changes occur)