

Swindon Borough Council
Business Travel and Expenses Guidance

What is the purpose of the Guidance?	<p>The purpose of this guidance is to provide a clear, fair and transparent procedure for reimbursement of legitimate business expenses.</p> <p>The Council will reimburse employees for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties that are undertaken in the course of their employment.</p>
Who does it apply to?	<p>This guidance applies to Swindon Borough Council employees and casual workers, including individuals who have transferred to the Council under The Transfer of Undertakings (Protection of Employment) Regulations (TUPE) with the exception of:</p> <ul style="list-style-type: none"> • Those employed within schools that have delegated powers. • Those employed under teachers’ terms and conditions. • Agency workers or other workers who supply services to the Council, such as freelancers or contractors. Agency workers would claim any expenses incurred through their employment agency.
What is in scope?	<ul style="list-style-type: none"> • What expenses can be claimed • The claim process • Frequently Asked Questions
On-line Forms	<p>mileage expense claim form business expense form</p>
Guides	<p>Online training on how to make an expenses claim can be found on Moodle</p>
Date Guidance updated	<p>1 April 2021</p>
Who to contact for advice or further information?	<p>HRadviceandadmin@swindon.gov.uk</p>

1. Can I claim for business mileage?

Employees and line managers should firstly consider whether or not travel is necessary to meet business objectives or if there are more appropriate means (for example, teleconferencing or videoconferencing).

Employees who are required to carry out authorised business journeys as part of their work duties can claim for costs incurred for:

- Mileage (car, motorbike or bicycle) from employee's designated work base for travel to / from / between work locations, clients and training venues.
- Necessary visits on route from home to / from work incurring mileage **in excess of** normal home / work commute journey.

The most cost-effective and / or time efficient route and modes of transport should be used. Wherever possible, employees should arrange to travel together (subject to Government social distancing requirements) if they are attending the same client/event.

2. Can I claim for my normal commute journey between home and my regular work place?

No, mileage expenses are **not** payable for the normal commute journey between home and the regular workplace.

If your contracted workplace is your home, this would be your regular workplace. Any mileage claims would be from your home to where you are required to go for work purposes.

3. Can I claim for bicycle mileage?

The Council will pay bicycle mileage to employees who use a bicycle on official business. Bicycle mileage payments will not be made for any journeys outside the borough boundary.

4. What are the mileage rates payable?

Mileage rates are paid in line with HM Revenue & Customs rates and can be found under the [Pay & Allowances](#) intranet page.

Current HMRC rates (2021) are:

Type of Vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p	25p
Motorcycles	24p	24p
Bicycles	20p	20p

5. What about other business expenses?

Wherever possible, business expenses should be paid for in advance with an SBC Corporate Credit Card either by the line manager or by the Central Admin Team. Business Expenses that should be booked and paid for with a Corporate Credit Card include:

- Public Transport fares for official business duties
- Accommodation if you are required to stay away from home on official business
- Training /Courses

The Council recognises that from time to time there may be occasions where employees may need to initially pay upfront expenses and then claim them back. For example

- **Car parking charges**
Payment for car parking charges will be made to drivers on official Council business, only if free parking is not available and costs are incurred whilst visiting a location which is not an employee's normal place of work.
- **Bus/rail/taxi fare**
Wherever possible, all journeys undertaken by public transport should be booked well in advance to benefit from any discounts for early booking.
- **Meals**
In exceptional circumstances the Council will contribute towards the cost of meals if an employee is required to stay away from home on official Council business and meals are not provided. The Council have set a meal allowance limit of £7.50 per day maximum.
- **Eye tests for Display Screen Equipment Users**
Please refer to Appendix 2 on the Council's [DSE guidance](#) for details on maximum costs claimable for DSE eyesight tests/corrective appliances.
- **Relocation**
Please refer to the Council's [Relocation Policy and guidance](#).
- **Working from home**
You may be able to claim tax relief for additional household costs if you have to work at home on a regular basis, either for all or part of the week. This includes if you have to work from home because of coronavirus (COVID-19). You cannot claim tax relief if you choose to work from home. Further details and how to make a claim are available at <https://www.gov.uk/tax-relief-for-employees>

Please note that employees cannot claim for purchases made on behalf of a client on a business expenses claim form. Use of corporate credit cards should be considered in these cases. No personal cash or credit cards should ever be used to purchase goods or services for clients.

6. What is the process for claiming expenses?

You must submit your expenses claims online using either the [mileage expense claim form](#) (for mileage claims) or the [business expense form](#) (for all other expenses including bicycle mileage).

The online claim form has been designed to be easy to complete, easy for managers to approve and easy for HR to process.

In order to complete the online form you need your employee number plus the suffix (letter) at the end. This can be found on your payslip; the suffix is after your employee number in brackets after your job title. Please note that if you have multiple job roles/contracts with the Council you need to make sure you look at the payslip which relates to the job you are claiming expenses for. Expense claims are automatically charged to the cost centre you are paid from.

You are encouraged to use [AA \(Quickest\) Route Planner](#) when planning business journeys/submitted your claims.

All employees must ensure:

- Your claim form clearly states the 'to' and 'from' postcodes for each business journey undertaken
- You have deducted your home to work mileage from the total mileage claimed
- You have checked your mileage claimed against AA (Quickest) Route Planner
- You have accurately totalled your mileage and expenses claims
- You have uploaded all relevant receipts with your expenses claims
- You have checked that you have not duplicated any claims

Your line manager or an officer who is an authorised signatory for the cost code must authorise the claim. Your manager will be sent an email containing a link to a form they should complete. Your manager will be reminded to review your expense claim if they haven't done so within 5 days of you completing the form. You will also be notified after 5 days if your manager still hasn't reviewed your claim so that you can also remind them to review your claim.

Line managers are responsible for checking and authorising mileage and expenses claims. Line managers can suspend payment if there is a discrepancy. Employees will be made aware if this happens. Any payments that are suspended will be thoroughly investigated. Payments may be suspended where insufficient evidence or proof has been provided.

All submitted claims are subject to regular independent audits (internal and external).

7. Can I add information to the online form throughout the month or do I need to complete the whole form in one go?

You must complete the form in one go, the form will not save information. You can however submit more than one form a month, for example if you do lots of journeys in a week you can submit a claim a week if you find this easier to manage.

8. When can I expect to receive payment for my expenses claim?

The cut-off date for payroll processing of expenses claims is the 9th of each month. If your manager approves your business expense claim by the 9th of the month, you will be paid on the pay date for that month.

9. Do I need to submit receipts?

Yes, all relevant receipts must be uploaded with your claim. This is to enable VAT recovery and for HMRC audits. You must ensure that the relevant original receipts are photographed/scanned and uploaded with your claim. Claims will not be authorised without the relevant receipt.

If you make regular journeys as part of your work we recommend that you ask for a petrol receipt each time you put petrol in your car and photograph this receipt and email it to your work email. This way you can upload any receipts with your mileage claim. It does not matter that some of this petrol will be used for personal journeys and some for work journeys, it is simply evidence that you have paid for petrol and we require this for HMRC purposes.

10. Is there a time limit on claiming expenses?

Yes, all claims for mileage and expenses must be submitted **within 3 months from the travel date**. The Council recognises that there may be times when employees are unable to submit expenses due to unforeseen circumstances, for example long term sickness etc. In cases like this, managers will need to obtain authorisation from the Head of Service/Director and e-mail Payrollservices@swindon.gov.uk. Unless there are exceptional circumstances, claims outside of the 3 month timeframe will not be authorised.

11. What are my responsibilities as a line manager?

- To explain the online expenses and authorisation process to employees
- To check, reject or authorise expense claims and submit for payment by the required time to Payroll Services.
- To reject claims received outside of the 3 month timeframe.
- To ensure that receipts are attached to support each individual expense claim. To reject any claims that do not include the appropriate receipts.
- Once an employee has added their private vehicle details onto Employee Self-Serve (ESS), you must confirm on People Manager (MSS) that you have checked their insurance details.
- You must check employee insurance details on an annual basis.

12. How are false claims dealt with?

When a claim is submitted, employees must sign to declare that the information they have provided for their claim is a true and accurate record of the expenses incurred. However, if the Council considers that any expenditure claimed was not legitimately incurred on behalf of the Council, further details may be requested.

The Council will thoroughly investigate and check any expenses claim. Payments may be suspended where insufficient evidence or proof has been provided.

In cases where payments have been made and it becomes apparent that the claim was not legitimate, or there was an incorrect deduction of the value of the claim, payment will be deducted from the employee's salary. Employees will be notified accordingly.

Any abuse of this guidance will be dealt with under the Council's disciplinary policy. This includes, but is not limited to:

- A false expenses claim
- Claims for expenses that were not legitimately incurred
- Claims for personal gain

The Council will take disciplinary action where appropriate, and in certain circumstances, may treat this breach as gross misconduct, which may result in summary dismissal.

In addition, the Council may report the matter to the police for investigation and criminal prosecution.

A random sample of expense claims are reviewed on a regular basis to ensure compliance with this guidance. Any discrepancies identified will be brought to the attention of Internal Audit.

13. What about Insurance?

All employees who use a vehicle for work purposes must have business use attached to their insurance policy and hold a valid driving licence and MOT.

Employees must add their private vehicle details onto the Employee Self-Service (ESS) using the Personal Details tab.

Insurance cover for employees who use a bicycle for work purposes is as follows:

Public Liability	Employees are covered for injury or damage caused to third parties during a work journey – regardless of bicycle ownership.
Employers' Liability	Employers Liability Insurance is in place to cover employees that suffer an injury using a council

	owned bicycle during a work journey, where negligence is proven against the council.
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14. Data Protection

The Council processes personal data collected for processing, authorisation and refusals for business expenses in accordance with the Council’s Privacy Notice Policy (for employees) and the Council’s Retention & Disposal Policy which are available on the intranet. In particular, this personal data is held securely and accessed by, and disclosed to, individuals only for the purposes of processing business expenses.

Inappropriate access or disclosure of employee data constitutes a data breach and should be reported in accordance with the Council’s incident reporting and management process immediately. It may also constitute a disciplinary offence, which will be managed under the Council’s Disciplinary Policy.

The Council is required by law to protect the public funds it administers. As part of this responsibility it is required to share information provided to it with other bodies to prevent and detect fraud or error. One of these exercises is the National Fraud Initiative, where the Council and many other organisations are required to submit data for matching and analysis for this purpose. The Council also carries out internal data matching for the same purpose.

It also provides information to external bodies, for example we currently contract a third-party data analysis company, who analyses our Council Tax data to help us identify fraud and error

You need to be aware of this Privacy Notice if you apply for Council services that take part in the Cabinet Office’s National Fraud Initiative exercise, or apply for services that are subject to external data matching with external bodies, or for services where the Council carries out internal data matching to prevent and detect fraud and error.