



Business travel expenses policy

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Introduction

This policy sets out how we reimburse you for work related travel expenses. Travel expenses include any kind of transport and accommodation expenses you incur when going on a business trip or travelling for work.

Expenses will be either paid:

- Directly by Norfolk County Council (NCC) on your behalf. (This option should be used where possible).
- By you and are paid back (reimbursed).

Claims outside the terms of this policy can only be made where permission has been given specifically to deal with a particular situation.

Principles

The overriding principle of this policy is that it is fair and reasonable, and you are reimbursed for work related travel expenses.

The following principles should be used to determine whether travel is necessary and, if so, the best mode to use:

- We use NCC's resources responsibly to achieve our objectives, ensuring value for money and having regard to efficiency and cost-effectiveness, environmental impact and safety and security.

- We use NCC's resources for the public good, not to profit personally. Travel and expense claims should only reflect costs that are additional to normal daily commuting expenditure.

To support these principles; we ask everyone to:

- Avoid travel where possible to save public money and minimise our impact on the environment. Use things like online conferencing, telephone or email instead.
- Select the most carbon efficient and economic mode of travel where business travel is necessary, for example:
 - Walking or cycling
 - Public transport
 - A hire or pool car
 - Car sharing
 - Minimising journeys by arranging meetings in and around the same venue or location
- Book public transport, pool cars, hire cars and taxis through our central booking systems so these are paid for wherever possible directly by the Council

Scope

This policy applies to all employees except:

- School teachers
- Employees in schools with delegated budgets where this policy is advisory only
- Uniformed Fire staff (principles of the policy still apply)
- Any other employees who have had alternative provisions provided to them

Responsibilities

Manager responsibilities

- Make sure people in your team:
 - Comply with this policy and the [Driving for Work compliance code P655](#).
 - Keep or submit VAT receipts (see section 6). (Maintain receipts for people that leave your team or NCC).
- Authorise the most environmentally friendly and economic method of transport and transport route.
- Authorise claims in accordance with this policy.

Employee responsibilities

- Comply with this policy and the [Driving for Work compliance code P655](#).
- Make sure journeys and spending are authorised before you travel and that claims are completed in accordance with this policy.
- Follow the process for keeping or submitting relevant VAT receipts.
- Cover the cost of your daily commute between your workplace and home (do not claim for this).
- Travel in a roadworthy vehicle with required documentation (business travel insurance, MOT and tax).
- Drive within the law.
- Check travel options and costs before organising a meeting.
- Use the most environmentally friendly and economic method of transport and transport route.

Mileage payments

If you use your own car, van, motorcycle or cycle* for official NCC work you are entitled to reimbursement in accordance with Her Majesty's Revenue and Customs (HMRC) approved mileage rates.

*If you use a bicycle owned by NCC or Halfords under the cycle2work scheme mileage cannot be claimed under HMRC rules.

Changes to the HMRC rates will be applied at NCC.

If you travel to the same (or a similar) location as your colleague(s), you should travel together. If one of you has an NCC owned or leased vehicle, this should be used.

You can claim a passenger mileage payment if an NCC or partner organisation colleague travels with you on official NCC business. If your passenger does not start or finish their journey at the same time as you, claim for the number of miles they travelled with you. The transport of service users or other members of the public does not qualify for passenger mileage.

Eligible journeys

The following key terms will help you understand if a journey is eligible for mileage reimbursement:

Ordinary commuting: Some types of journey are not eligible for reimbursement, such as travel in either direction between your home and permanent workplace (also known as your ordinary commute). Home to workplace mileage is payable only when you make a second journey from home to a place of work on the same day to carry out official duties.

If you agree to work or attend training on a day you would not normally work, it is still your responsibility to get to and from work.

Permanent workplace: A permanent workplace is somewhere you attend regularly for the performance of the duties of your employment. It is possible to have two or more permanent workplaces at the same time. Even if you work remotely for much of your working time, you will still have a permanent workplace like County Hall. This is included in your employment contract (Statement of particulars).

Temporary workplace: A temporary workplace is somewhere you only go to perform a task of limited duration or for a temporary purpose. This might include visiting a client in their home or at their own site or premises, or attending a meeting at an NCC building you do not regularly work from and which is not your permanent workplace.

Criteria for claiming mileage: See the [worker types guidance](#) for the definition of hybrid, fixed base and mobile workers.

Hybrid workers

Travel between home and permanent workplace - Ordinary commuting cannot be claimed

Travel between permanent workplace and temporary workplace - Claim all miles

Travel between home and a temporary workplace -

Claim for the lesser* of either:

- the miles between your home and the temporary workplace, or
- the miles you would have travelled if the journey had started (or ended) at your permanent workplace

Where the route that is less miles would add a significant amount of time to a journey, or is not practical for other reasons (for example it would take you through congested city/town traffic rather than on a bypass, or an alternative route would produce fewer carbon emissions), your manager can agree that you can claim the lesser of either:

- the miles between your home and the temporary workplace using the quicker/more practical/greener route, or
- the miles you would have travelled if the journey had started (or ended) at your permanent workplace using the quicker/more practical/greener route

*When claiming the lesser of rule:

- The "lesser of rule" applies when you travel between your home and a temporary workplace.
- Google maps should be used to calculate the distances.
- Include the postcodes for the notional or actual journey (whichever is less in miles) on your claim.

Travel between two temporary workplaces - Claim all miles

For more information see the [example business journeys](#).

Working time

Time in excess of the normal home to workplace journey for all work related journeys can be claimed.

Fixed base worker

You work at a fixed location or small group of locations and will be unlikely to need to claim for mileage or travel. Any mileage claims should be made in the same way as for Hybrid workers.

You need to get to your main base(s) for the day in your own time and home when you leave off. If travel is required when working from home, then time in excess of the normal home to workplace journey for all work related journeys can be claimed.

Mobile worker

If you start and finish at home, you can claim all time and mileage incurred on council business except your first and last journey. If your first or last journey is outside the area you normally work in, the excess mileage and travel time can be claimed.

If you collect or return a vehicle, equipment or information from a workplace or depot before or after appointments, you can claim all time and mileage that is more than travel between your home and work base or depot.

Rail travel

[Book rail tickets through the TravelPerk website](#) and select the most cost-effective arrangements, using off peak or other reduced rates where possible.

Your manager can approve reimbursements for the purchase of personal railcards, providing:

- You use the railcard for all business rail journeys while the railcard is valid.
- The total fare reductions gained by using the railcard for work journeys are predicted to be greater than the cost of the railcard.

First class travel is occasionally cheaper than the standard fare, but otherwise first class may only be used if:

- The timing of a standard fare journey would make it impossible to work effectively, eg peak holiday periods

- Standard class accommodation is full

Where first class travel would be more expensive than the standard fare, your manager will assess the benefit before approving the additional cost.

Any rail travel costs for a support worker provided through Access to Work should be reimbursed as a reasonable adjustment.

Bus fares and parking expenses

Bus fares and car-parking charges incurred on NCC business may be reclaimed.

No payments will be made for parking charges at your normal place(s) of work. The only exception is if you have a declared disability affecting your mobility. In this situation, reasonable charges for car parking at, or as near as possible to, your usual place of work will be reimbursed where there is no free parking available.

NCC will not reimburse parking, or other similar, fines.

Subsistence (food and drink)

You are normally responsible for your own food and drinks during the working day, including when you are away from your base, and are not normally entitled to claim a subsistence allowance.

Subsistence can be claimed in exceptional circumstances where it would be unreasonable for us to expect you to pay for your meal, and you are unavoidably put to exceptional expense – for example:

- Attending a conference or training event where you are required to purchase a meal at the event.
- Attending an event that necessitates an overnight stay where meals are not included.
- When, as part of a client's social care, you are required to take a meal as part of an excursion and incur additional costs.

Agree with your manager before you buy food and drinks and upload your VAT receipts with the claim on [myOracle](#).

There are maximum allowances for breakfast, lunch, tea (a light meal) and dinner (evening meal) (see [Allowances and Rates G220](#)). The amounts are updated annually on 1 April by an amount set by the Executive Director of Finance and Commercial Services.

Accommodation

Once your overnight stay is authorised by your manager, you can [book your accommodation through the TravelPerk website](#).

You only need to pay and then claim back for accommodation in exceptional circumstances. You will be reimbursed the actual cost of bed and breakfast incurred, up to a maximum amount (see [Allowances and Rates G220](#)).

There are separate maximum amounts, one for normal business, and another for staying in London, attending conferences or for when accompanying an elected Member. These are reviewed each 1 April.

If spending more than the maximums is unavoidable (eg there is no accommodation available in the price range, or there is a requirement to stay at a hotel with an accessible room), ask your manager to approve the spend before you book.

Out-of-pocket expenses

If you go to residential training courses, travel abroad, escort clients/pupils or attend conferences, you can claim back exceptional expenses. Wherever possible, approval should be agreed in advance. Upload your VAT receipts when you submit your claim.

How to claim

Submit your claim in [myOracle](#), **Me, Create Expense Report**. You are notified when your claim has been approved.

If claiming under the "lesser of rule" for travel between your home and a temporary workplace:

- Use [Google maps](#) to calculate which distance is less miles, then input the relevant postcode start and postcode end on your claim
- Include "claiming lesser of" in the reason box

We recommend you claim weekly and at least once a month. Payroll deadlines are published on the intranet. Late submissions will result in delayed payment. Claims submitted more than 3 months after the travel date will not be paid. Only in very exceptional circumstances will a late payment be authorised.

You should note the terms of the declaration on [myOracle](#). No one should make or approve a claim if the conditions explained in this policy have not been met. Breaches of the policy intended to defraud, or which incur unnecessary and unapproved costs may be subject to disciplinary procedures.

Receipts

Upload your VAT receipts with the corresponding claim on [myOracle](#). You need to include a receipt so the claim isn't rejected.

For claims submitted prior to April 2022 on an electronic claim form, retain all VAT receipts for at least four years following the end of the tax year in which the claim was made (they can be scanned and saved electronically). For example, the receipt for a claim made in December 2020 must be kept until April 2025. Give your manager any VAT receipts that are within their retention period if you leave NCC. Your manager will retain these for the remainder of the retention period

Authorisation

Responsibility for authorising business travel rests with the Chief Officer or other authorised officer. You should seek approval before any unusual journeys where there may be any doubt about the need for the journey or the amount of mileage that can be claimed.

If you choose to travel by car when it would be practical and/or cheaper to travel by train or other public transport, your claim will be capped at the public transport rate.

Checking driving licences

You manager will regularly check your driving licence if you drive for work in accordance with the [Driving for work compliance code P655](#).

Insurance

Make sure your insurance covers you for business travel if you use your vehicle for work. This is normally referred to as 'Business, Social and Domestic' cover by insurance companies. You are responsible for making sure you are insured.

Other conditions

Where you are required to travel from your normal work base to carry out your role, travelling time is included within your normal working day.

If you travel to training courses you can claim up to the hours you work in a normal working day, (eg 7 hours 24 minutes if standard full time). Your manager may as a gesture of good will, allow some time back later if you travel very long distances which extend significantly over the working day and these happen repeatedly over a short period.

Further guidance

See the [worker types guidance](#) for the definition of hybrid, fixed base and mobile workers and about claiming for mileage and time spent travelling.

Information about booking transport and accommodation for business travel is available in the [travel and transport section](#).

[Examples of types of business journeys](#) are available.

Related resources

Documents and forms

Allowances and rates G220	08 June 2022
Examples of business journeys	14 June 2022

Policies and procedures

Driving for work compliance code P655	26 February 2021
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