

# Expenses



## How do I?

All expenses are claimed through the 'My Expenses' tab on ESS.

## Summary

This policy outlines the expenses you can claim where additional costs have been incurred while doing your job. It also explains the process.

All expenses must be **in addition** to your normal expenditure. Expenses must be **reasonable** so please be conscious of cost and treat the Council's money as if it were your own.

## What can I claim for?

- Meals and accomodation when there is a requirement to stay overnight for business purposes
- Travel by public transport
- Taxis where there is no other option available
- Vehicle allowance when using your own transport

- Basic Congestion Charge
- Parking charges
- Professional subscriptions
- Eye tests and spectacles ([Eye Test Form](#))
- DBS Update Service fee

## Travel Expenses

Employees who are authorised to use their own vehicles on Council business are normally eligible to receive a mileage allowance. There is no additional payment for passengers, but staff are expected to carry colleagues wherever this can reduce the cost.

If your car is used for work then your car insurance policy should cover you for business travel and indemnify the authority against all third party claims (including any involving passengers).

No allowance covers home to office mileage. If an employee normally drives to work, then the mileage claim on any business journey to another destination should be reduced by the miles normally driven to work. The simple test is "how much more has it cost me than a normal day".

Travel claims are made via the 'My Expenses' app via ESS.

## Essential Car User Allowance

Where it is essential for staff to have a car at their disposal for their role, they are entitled to an Essential User lump sum and mileage rate. These vary according to engine size.

An "Essential car user" allowance is paid on the basis that:

- You are required to have a car at your disposal whenever required to do your job efficiently, when no other cost-effective means of transport is available, and
- You travel an average of 2,000 miles per year in the performance of their duties.

Or you have one of the following:

- a low mileage total made up of a very large number of small essential journeys; or

- an essential regular need to travel at hours or in places where no public transport is available; or
- a regular essential need to transport equipment or passengers.

If your total mileage falls below 1,500 miles in any calendar year and you do not satisfy any of the conditions set out above you will lose your entitlement to essential user status.

You will be reimbursed for any congestion charges incurred for those days per week only where it is essential for you to use your car on Council business and no other form of transport is available.

| Essential Users                                 | 451-999cc       | 1000-1199cc     | 1200-1450cc     |
|---|-----------------|-----------------|-----------------|
| Lump Sum per annum                              | £846.00         | £963.00         | £1,239.00       |
| Per mile first 8,500                            | 36.9p           | 40.9p           | 50.5p           |
| Per mile after 8,500                            | 13.7p           | 14.4p           | 16.4p           |
| Petrol Element                                  | 9.406p          | 10.366p         | 11.288p         |
| <b>Amount of VAT per mile in petrol element</b> | 1.400p (1.567p) | 1.543p (1.727p) | 1.681p (1.881p) |

## Casual Car User Allowance

A "Casual Car User" allowance is paid on the basis that you need to use your own car for Council business when no other cost-effective means of transport is available, in order to perform your duties efficiently.

You will be reimbursed for any congestion charges incurred for those days per week only where your manager has agreed it is essential for you to use your car on Council business and no other form of transport is available.

| Casual Users                | 451-999cc | 1000-1199cc | 1200-1450cc |
|-----------------------------|-----------|-------------|-------------|
| <b>Per mile first 8,500</b> | 46.9p     | 52.2p       | 65.0p       |

|   |                 |                 |                 |
|---|-----------------|-----------------|-----------------|
| Per mile after 8,500                            | 13.7p           | 14.4p           | 16.4p           |
| Petrol Element                                  | 9.406p          | 10.366p         | 11.288p         |
| <b>Amount of VAT per mile in petrol element</b> | 1.400p (1.567p) | 1.543p (1.727p) | 1.681p (1.881p) |

## Motorcycle Allowance

Where an employee uses a motorcycle in the course of his/her work a locally agreed allowance is payable, which equates to the Casual User rate applying to a car driver **after 8500 miles**.

| Moped / Motorcycle Users                 | 50cc and Under | 50cc-125cc | 126cc-250cc | 251cc-500cc | Over 500cc |
|--|----------------|------------|-------------|-------------|------------|
| <b>Per mile - First 1500 miles</b>       | 9.1            | 14.1p      | 20.6p       | 27.2p       | 30.2p      |
| <b>Per mile - 1501-5500 miles</b>        | 7.6            | 11.4p      | 16.0p       | 20.7p       | 22.9p      |
| <b>Per mile - 5501-11000 miles</b>       | 6.8            | 10.0p      | 13.5p       | 17.1p       | 18.9p      |
| <b>Per mile - after 11,000 miles</b>     | 5.4            | 7.4p       | 9.1p        | 10.9p       | 11.9p      |
| Amount of VAT per mile in petrol element | 0.38           | 0.464p     | 0.570p      | 0.696p      | 0.760p     |

## Bicycle Allowance

Staff who use a bicycle in the course of their duties are entitled to a lump sum allowance of £10 per month rather than claim for miles. If you stop using your bike for work purposes you should inform your manager who will stop the allowance via SAP.

**Please note these payments are allowances rather than reimbursement and any element that HMRC consider as profit to the individual will be taxable.**

## What can't I claim for?

- Travelling costs from your house to your normal place(s) of work
- We expect you to provide your own meals, unless in the course of your work you have unavoidably incurred additional expenditure eg. lunch with a service user
- Alcohol
- Hotel room expenses e.g. minibar, films, newspapers, laundry, phone calls
- Congestion charge additional late payment or penalty charges
- Parking fines

## How to make an expenses claim

You need to make an expense claims via ESS. You will need to do it within 3 months of incurring the expense and can only do one claim per month, although one claim can include multiple expenses. Expenses will then be paid via your salary.

No further authorisation will take place once a claim has been submitted, however **regular internal audits will be carried out to ensure compliance with the policy**. Therefore, it is your responsibility to keep all your receipts for 6 years. Scanned copies filed on your PC will be acceptable.

It goes without saying that any suspected abuse of the policy and/or fraudulent claims will be treated very seriously and may lead to disciplinary action.

## Manager's Responsibilities

All managers should run a monthly travel and expenses report (search 'Expenses' on IBC or find it by clicking [here](#)) that will itemise any claims processed and paid to members of their team in the preceding month. The information is also available to view at any time via ESS (Search for 'Expenses').

Some managers will also receive a request to review and authorise randomly-selected claims which have already been submitted through ESS. You will be required to confirm in writing you have done this.

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