

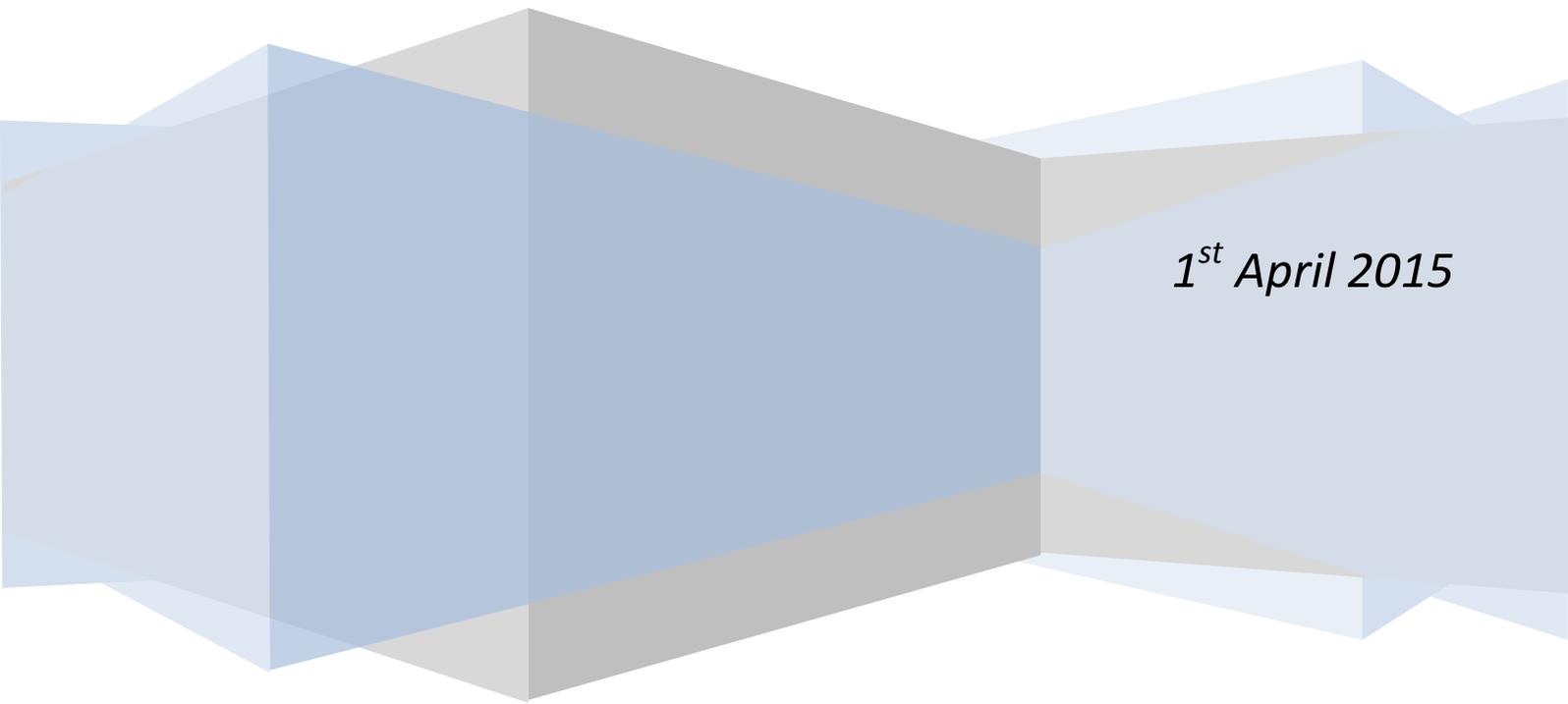
BUSINESS SERVICES

Mileage & Expenses

Notes of Guidance

Payroll & Pensions

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1. Who the policy applies to

From time to time officers and staff incur expenses in carrying out business on behalf of Staffordshire Police or The Office of the Police and Crime Commissioner (OPCC). It is essential that arrangements for claiming and reimbursing properly incurred expenses are internally and externally transparent.

These Notes of Guidance outline the mileage and expense payments to which individuals are entitled. Unless otherwise specified, the guidance applies to all police officers and members of staff, including PCSOs, whether employed by the Office of the Police and Crime Commissioner Staffordshire, or the Chief Constable.

Mileage and expenses will not be reimbursed for the following;

- Home to work travel except in those circumstances set out in this guidance
- Travel and subsistence for events that you have been invited to in a personal capacity.

2. Purpose of the policy

This policy is intended to provide a clear framework for claiming and reimbursing expenses and to establish agreed limits for doing so.

3. Links to other documents

It may be useful to read this policy in conjunction with the following;

- [Staffordshire Police & OPCC Car Mileage Rates](#)
- [Staffordshire Police & OPCC Travel and Accommodation Booking Form](#)
- [Staffordshire Police & OPCC Redeployment Policy](#)
- [Health & Safety – Display Screen Equipment \(DSE\) users](#)

4. Responsibilities under the policy

It is expected that all officers and staff will lead by example and will, wherever possible, embrace the spirit of this policy and adopt the practices it proposes.

The owner of this policy document shall be The Head of Business Services.

The author of this policy document shall be The Head of Payroll & Pensions.

The owner and author shall have responsibility for the creation, monitoring, and revision of the policy document. However, all such amendments shall be

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approved and ratified at TUSAM; Chaired by the Deputy Chief Constable, and where appropriate the Office of the Police and Crime Commissioner.

5. Officers and Staff with special requirements

All officers and staff should be guided in the first instance by the limits set out in section 6 below. However the organisation will reimburse any reasonable expenses relating to travel and accommodation for individuals who have special requirements.

6. Categories of expenses and limits for claims

6.1 General Travel (Including toll charges and car parking)

In all circumstances, claimants must ensure that the most efficient/appropriate method of travel is used; balancing the cost of the journey against the time spent travelling. Officers and staff are expected not to travel unless absolutely necessary and should avoid overnight stays wherever possible.

Where the use of police transport is not available or appropriate, consideration should be given to the use of public transport, car sharing etc.

Where an individual chooses to use their own car for a journey that could be undertaken by appropriate cheaper means, the lower amount should be claimed. (As receipts will not be available, the "VAT receipt box" within "My Expenses" should **not** be ticked and an explanation should be given in the "Comments" box.)

Expenses in relation to car parking, tolls, congestion charges, taxis and underground fares incurred while travelling on business will be reimbursed.

6.2 Mileage Allowance

Mileage rates will be paid at the appropriate rates as approved by the Police Negotiating Board and Police Staff Council, with the exception that only the higher band for each category shall apply.

As the PNB/PSC approved rates exceed the approved HMRC limits, where appropriate income tax and National Insurance will be deducted from a mileage allowance at the time of the payment.

Claimants must ensure they hold a current driving licence and that the vehicle for which they are claiming a mileage allowance has a current MOT certificate and valid road licence (tax disc), is in a roadworthy condition, and is insured for business use.

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A journey between home and a work venue (other than normal place of work) is classed as business mileage and mileage allowance can be claimed. The ORIGIN ERP System will however automatically deduct your normal home to work mileage from such claims.

Although a journey between home and a normal place of duty is classed as ordinary commuting for tax purposes it will be reimbursed in full in the following circumstances:

- (i) Recall to duty (Police Officers only)
- (ii) Call-out (Police Staff only)
- (iii) Duties performed by staff outside normal working hours where overtime is not claimed.

The normal place of duty is defined as the establishment at which the claimant is based.

Payment of a mileage allowance is contingent upon the claimant being willing to carry passengers on the journey. Regardless of the number of passengers, only one allowance is payable for each journey.

As part of the mileage allowance includes an element of VAT, HM Revenue and Customs demand that all claims MUST be backed up by the retaining of a fuel receipt relating to a similar time period to that of the journey made.

6.3 Seconded Officers

Officers seconded to Central Service as part of a Home Office appointment are entitled to claim a mileage allowance at the agreed central service rate, in respect of excess mileage incurred between home and place of work. Excess mileage and the rate at which it is paid is as defined in the officer's individual contract, or as in the Home Office Central Service Guidance provided to officers at the time of secondment.

6.4 Police Officer 20/30 Mile Rule

The payment of a travelling allowance for officers in respect of the 20/30 mile rule shall only be applicable to Officers posted to meet organisational needs or undertake Acting or Temporary duties. Officers posted following promotion or application for a Specialist post will not be entitled to claim the allowance.

Officers who joined the force before 30/06/1989 should be posted within 20 miles of their home address. Those appointed after this date should be posted within 30 miles of their home address. Where officers are posted in excess of these distances they are entitled to claim the excess travel to work as a taxable allowance.

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The monthly allowance shall be based on the PNB mileage rate at the lower band of Casual Car User.

6.5 Police Staff Redeployment

Police staff redeployed under the terms of the redeployment policy will be reimbursed excess travelling expenses, in accordance with the force redeployment policy. Redeployment mileage is paid as a taxable allowance, based on the lower tier rate for casual mileage as approved by the Police Staff Council. Redeployment Mileage should not be claimed through the online "My Expenses" facility.

6.6 Taxis

Officers and Staff are encouraged to use public transport whenever possible and should only use taxis where other modes of transport are unavailable or impracticable, for example when carrying heavy equipment. Taxis may also be used if it is the most economic mode of transport, for example if officers and staff share a taxi.

6.7 Travel by Train

Wherever practicable all train travel should be pre-booked through Estates and Facilities, by completing a [Travel and Accommodation Booking Form](#), which can be found on the Forms Database. Completed forms should be submitted via Email to "HQ Estates and Facilities." Additional support is available by telephoning 01785 23(2222), and selecting option 4.

To assist in reducing costs, officers and staff will whenever possible, make their travel arrangements at the earliest opportunity and indicate a specific time for travel.

Under Police Regulations, police officers of superintendent rank and above may travel first class when using public transport. This facility is also extended to other individuals accompanying such officers. However, individuals are requested to consider the necessity of exercising this option when planning their journeys and should justify their reasons at the time of booking.

All other officers and staff should travel by standard class unless there is a clear business need to travel by first class; for example, where a discounted first class fare is cheaper than the cheapest available standard class fare.

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In exceptional circumstances, where there is a need for individuals to purchase their own tickets, claims must be supported by a receipt and the purpose of the journey should be noted in the comments box of “My Expenses.”

6.8 Air Travel

Wherever practicable all air travel should be pre-booked through Estates and Facilities, by completing a **Travel and Accommodation Booking Form**, which can be found on the Forms Database. Completed forms should be submitted via Email to “HQ Estates and Facilities.” Additional support is available by telephoning 01785 23(2222), and selecting option 4.

Travel by air should only be used when it is the most efficient mode in terms of cost and/or time. For the purpose of police business it is envisaged that all air travel will be made by economy class unless there is an operational need for a fully flexible ticket or where business class is the only option available for late notice bookings. In the interests of securing best value, officers and staff are asked to make their travel arrangements at the earliest opportunity.

6.9 Accommodation

Wherever practicable all accommodation should be pre-booked through Estates and Facilities, by completing a **Travel and Accommodation Booking Form**, which can be found on the Forms Database. Completed forms should be submitted via Email to “HQ Estates and Facilities.” Additional support is available by telephoning 01785 23(2222), and selecting option 4.

In exceptional circumstances, where there is a need for individuals to purchase their own hotel accommodation, the actual receipted cost including breakfast will be met within the limits set out below unless there are exceptional circumstances in which these limits are not appropriate;

- London (within the M25) **£160** per night including breakfast
- Non-London **£100** per night including breakfast

The amounts quoted above are inclusive of VAT.

6.10 Subsistence

Meal claims must be supported by receipts where there is no overnight stay, or where accommodation only costs have been pre –paid.

Meal expenses will be reimbursed provided they are necessary, reasonable and backed by a VAT receipt, wherever possible. If, for whatever reason, a VAT receipt cannot be obtained, the claim should include an explanation of the circumstances.

The cost of any alcohol consumed with a meal will not be reimbursed.

6.11 Ex-Gratia Payments

Requests for ex-gratia payments will be considered on the merits of each individual case.

Staffordshire Police Insurance Unit will consider all claims relating to loss or damage to personal belongings. Payments will then be based on the actual or estimated replacement value, and will be reduced to take account of wear and tear.

Staffordshire Police and the Office of the Police and Crime Commissioner, will not meet the costs for the loss of, or damage to, personal belongings where the value is considered excessive for the normal performance of duty.

6.12 Eyesight Tests and provision of Spectacles/Contact Lenses

After submission of a self-assessment any DSE user can request an e-voucher for an eyesight test as part of the force's eyesight test scheme, if they have not claimed through the Force in the previous 2 years via this policy or the old '£60 reimbursement' scheme.

Individuals requiring an eyesight test under the Display Screen Equipment (DSE) Policy should request a voucher from the Force Health and Safety Advisor, Teresa Barnacle, via Email. The voucher will entitle you to a free eye test at any Specsavers and free glasses from the £45 range where needed solely for DSE use (or as part payment towards a higher range).

6.13 Professional Subscriptions

The actual receipted cost of an annual subscription to a professional body may be reclaimed provided that the membership is relevant to the work of Staffordshire Police, or the Office of the Police and Crime Commissioner, and falls within an upper limit of £500.00.

6.14 Driving Licences

The cost of a specialist driving licence will be reimbursed where it is an essential requirement of the post held.

6.15 Imprest

For police officers only, a cash advance may be authorised to cover expenses likely to be incurred while on duty away from the normal place of duty. Normally, an advance would not be issued for expenses under £50.00 in value.

Advance request forms are available from Internal Business Support, on telephone 01785 23(4861).

Where a cash advance has been made, an amount of equal value will be deducted from the claimant's salary in the following month. Claimants should ensure therefore that any expenses to which the advance relates are claimed properly without delay.

6.16 Special Constabulary

Actual travelling expenses to and from the place of duty by public transport may be reimbursed when backed up by a receipt.

Members of the Special Constabulary who use their own vehicles, or who obtain a lift from a family member when travelling from home, to and from the place of duty may claim a mileage allowance of 45p per completed mile.

Claimants must ensure they hold a current driving licence and that the vehicle for which they are claiming a mileage allowance has a current MOT Test certificate and valid road licence (tax disc), is in a roadworthy condition, and is insured for the purpose of travelling to and from their place of duty.

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As part of the mileage allowance includes an element of VAT, HM Revenue and Customs demand that all claims MUST be backed up by the retaining of a fuel receipt relating to a similar time period to that of the journey made.

Members of the Special Constabulary are also entitled to the payment of an Refreshment Allowance based on the following rates:

Period on Duty

3 – 5 Hours	£1.85 per duty
Over 5 hours but less than 8 hours	£9.61 per duty
Over 8 hours but less than 12 hours	£13.94 per duty
Over 12 hours but less than 24 hours	£22.96 per duty

Members of the Special Constabulary will also receive a £30.00 Annual Boot Allowance which will be paid each April, provided they have completed the minimum Home Office requirement of 192 hours on duty in the preceding financial year.

6.17 Police Support Volunteers

As volunteers are unlikely to have access to force IT systems, all travel claims, once authorised, should be submitted directly to the Payroll Section.

Actual travelling expenses to and from the place of duty by public transport may be reimbursed when backed up by a receipt.

Volunteers who use their own vehicles, or who obtain a lift from a family member when travelling from home, to and from the place of duty may claim a mileage allowance of 45p per completed mile.

Claimants must ensure they hold a current driving licence and that the vehicle for which they are claiming a mileage allowance has a current MOT certificate and road licence, is in a roadworthy condition, and is insured for the purpose of travelling to and from police buildings for the purpose of volunteering.

As part of the mileage allowance includes an element of VAT, HM Revenue and Customs demand that all claims MUST be backed up by the retaining of a fuel receipt relating to a similar time period to that of the journey made.

7. Payment of expense claims

7.1 Making a claim

All claims must be submitted as soon as reasonably possible. Claimants should input their own mileage and expenses claims using *My Expenses* system within the ORIGIN portal on the force intranet. However, where a claim relates to mileage or an expense incurred more than 3 months previous, authorization will be required from a senior line manager, together with a written explanation for the delay. The system operates on a basis of self-authorization which means that claims will be processed without authorisation by a line manager. The onus is on the individual to submit a legitimate claim within a timely manner, in line with the guidance in this document.

Claimants should provide sufficient information when making a claim and VAT receipts should be obtained in support of all mileage and expense claims unless the claim relates to an agreed rate allowance. If, for whatever reason, a VAT receipt cannot be obtained, an explanation should be included in the comments box.

7.2 Payment of claims

Claims will be paid on or around the 16th of each month, as part of the normal payroll run. To ensure your claim is processed it must be entered and submitted as soon as possible after the end of the month (usually by 5th of the month).

8. Monitoring arrangements

Officers, staff and Special Constables are required to retain their own receipts in respect of mileage and expenses claimed on-line. Special envelopes are available for this purpose and can be obtained from the payroll department on 01785 23(2082). At the end of each financial year, the envelopes containing the receipts should be submitted to the payroll department.

Officers, staff and Special Constables who cease employment with Staffordshire Police, or The Office of the Police and Crime Commissioner, should submit their envelope/receipts to the payroll section prior to their leaving.

From time to time, to comply with audit requirements, you may be requested to submit your envelope/receipts for checking. Failure to produce

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receipts during the course of an audit may result in the payment being withdrawn or reduced at a later date.