



Cherwell

DISTRICT COUNCIL
NORTH OXFORDSHIRE

Travel and Subsistence Policy

Document Control and Overview

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24/06/2026	Human Resources	1.0	Addition of mileage claim examples. Further clarity regarding compliance checks.

Document Approvals

This document has been approved by:

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Document Distribution

Name	Job Title
All employees of Cherwell District Council.	

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1 Introduction

- 1.1 This policy aims to help all council employees understand the procedures they need to follow to be reimbursed for the legitimate expenses they may incur when travelling as part of their work.
- 1.2 This policy applies to all employees of Cherwell District Council. It does not apply to consultants or self-employed contractors.
- 1.3 This policy does not form part of any contract of employment, and it may be amended at any time following consultation with trade union and subject to agreement from the Personnel Committee.
- 1.4 The central principles underpinning this policy are:
 - the need to ensure employees are safe and supported when travelling as part of work;
 - there are clear ways for these employees to minimise the personal expenses they incur when they travel; and
 - there are fair, consistent, and efficient procedures in place to reimburse any expenses.
- 1.5 The policy is also intended to ensure council employees, comply with all relevant taxation rules and guidelines.
- 1.6 Employees will be expected to incur the minimal business costs wherever possible, for example, first class travel on public transport would not be considered reasonable if the same journey could be made on a standard, 2nd class or economy ticket.

2 Eligibility to claim

- 2.1 Employees are allowed to claim only when their duties require them to incur additional personal expenditure and where their manager has pre-authorized the spend.
- 2.2 The reimbursement of travel and subsistence expenses incurred is not an automatic entitlement. Invoices and receipts must be submitted with all claims as evidence of actual cost incurred. Claims submitted without valid receipts will not be authorised by a line manager and therefore not processed.
- 2.3 If an employee uses their own private vehicle to undertake official travel, the council will reimburse them for the expenses incurred through the payment of mileage allowances at the appropriate HMRC rate per mile.
- 2.4 Mileage allowances are not payable for travel between an employee's home and their normal office or permanent workplace (Castle Quay, Thorpe Lane or Highfield Depot). Employees must therefore deduct their home to work mileage for any mileage claim and may only claim for business miles travelled in excess of that

distance. This requirement applies even where the employee was not otherwise scheduled to attend the office on that day.

- 2.4.1 Example 1: (travel from home): An employee's normal commute from home to the office is 12 miles. On a day they travel from home to a business location that is 15 miles away, only the additional 3 miles can be claimed, as the normal commuting distance is not reimbursable. 15 miles – 12 miles = 3 miles claimable.
- 2.4.2 Example 2: (travel via the office): An employee's normal commute to the office is 12 miles. On a day when they travel to the office and then make a 20-mile return trip for business purposes and return to the office, only the 20 miles can be claimed. The normal commute to and from the office remains non-claimable.
- 2.4.3 Example 3: (travel to office, site and home) An employee's normal commute to the office is 12 miles. On a day they travel to the office and travel a further 30 miles during the day to another work location and back home, their total travel is 42 miles. Since the normal commute is 12 miles, it is only possible to claim the mileage that exceeds this: 42 miles – 12 miles = 30 miles claimable

If the total distance travelled during the day had been 12 miles or less, then no mileage could be claimed, as it would not exceed their normal commute.

- 2.5 Taxis will only be reimbursed where there is a genuine reason for their use e.g., where an employee is potentially put at risk due to early morning or late-night travel following attendance at a course; where no public transport is available; or where there are accessibility issues and reasonable adjustments have been agreed.

3 Mileage rates

- 3.1 The council will always apply the current HMRC recommended rate. As of 1 April 2026, these rates are as follows:

Vehicle	First 10,000 miles	Above 10,000 miles
Car or van	55p	25p
EV (privately owned) *	45p	25p
Motorcycle	24p	24p
Bicycle	20p	20p

* Electric vehicles purchased via the council's salary sacrifice scheme are permitted to claim 8p per mile.

- 3.2 The council encourages employees to share transport where possible. The driver of the vehicle can claim an additional passenger rate of 5p per mile.
- 3.3 Business mileage rates are for the shortest reasonable route. Claims will only be authorised where the route and mileage claimed are reasonable. The council

reserves the right to query, adjust or reject claims that appear excessive or inconsistent.

4 Compliance checks

- 4.1 Prior to requesting an employee to undertake business travel a line manager should satisfy themselves they have a suitable vehicle available for business use. This vehicle should have a current MOT certificate (if >3 years old) and valid vehicle tax.
- 4.2 A line manager must also ensure their employee has a valid driving licence and motor insurance which includes cover for business use.
- 4.3 Compliance checks must be completed at least annually. Employees are required to notify their line manager immediately of any change in licence status, insurance cover, endorsements or medical conditions that may affect their ability to drive for work.

5 Using a bicycle

- 5.1 If an employee chooses to cycle to council meetings or on council business the bicycle must be roadworthy.
- 5.2 In addition to this it is expected that the employee will wear appropriate high visibility clothing and a helmet.
- 5.3 Distances travelled should be reasonable in terms of time and cost.

6 Claim submission timescales

- 6.1 All claims must be submitted by the 10th of each month (or the next normal working day where the 10th falls on a weekend or Bank Holiday) to ensure payment with the next available salary. Claims for subsistence must be submitted via employee self-service in iTrent for manager authorisation.
- 6.2 All claims must be submitted within three months from the date of spend, any claim received after this period will be returned unpaid.
- 6.3 Where exceptional circumstances (such as long-term absence) have prevented the claim from being submitted within the three-month window, the employee should contact Payroll with a detailed explanation that has been supported by their line manager.

7 Breakfast, lunch, tea, and evening meals

- 7.1 Employees may claim reasonable costs of meals eaten while on council business away from their normal place of work of at least 10 miles and 5 hours.
- 7.2

Breakfast	£7.50 *
Lunch	£10.50 *
Tea/coffee	£4.00
Evening meal	£12.50

** Payment will be made only after an overnight stay due to council business.
There will be no reimbursement for alcoholic drinks.*

7.3 Detailed/itemised receipts must be provided. Credit card receipts and copies of credit card statements can be accepted as proof of purchase but **MUST** be accompanied by an itemised receipt/invoice giving details of the items purchased. In exceptional circumstances, where itemised receipts are not available, debit or credit card receipts / statements will be allowed if the place of purchase and a brief description of goods / services are shown. In these circumstances, reimbursement may be through payroll with tax deducted.

7.4 If payment is made via contactless, in some circumstances, a receipt is only provided if requested. The employee must ensure that they obtain a receipt to support the expense.

8 Toll fees and congestion charges

8.1 Where the employee is required to pay a toll and/or a congestion charge fee, these can be claimed in the usual way, but the claim must be supported by an itemised receipt.

9 Overnight accommodation

9.1 Employees who stay away overnight while travelling on business, or attending work-related training, may be reimbursed the actual cost of legitimate general expenses incurred so long as the actual cost is reasonable and not excessive, and valid VAT receipts or invoices are submitted. It will be the employee's responsibility to arrange the overnight accommodation however this **must** be pre-authorised by the line manager.

9.2 Further information on work-related training expenses can be found under the Learning and Development Policy.

9.3 The following expenses may be paid:

- Hotel overnight accommodation
- Breakfast, lunch and evening meals if these are not already included in the cost of the hotel stay
- Car parking charges
- Toll charges
- Public transport fares
- Other necessary out of pocket/general business expenses

9.4 In accordance with HMRC rules, the above expenses will be free of tax and NI contributions as long as valid receipts covering the full costs incurred are submitted.