



Cherwell

DISTRICT COUNCIL
NORTH OXFORDSHIRE

Travel & Subsistence Policy

DOCUMENT CONTROL

Organisation(s)	Cherwell District Council (CDC)
Policy title	Travel & Subsistence Policy
Owner	Human Resources
Version	1.0
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DOCUMENT APPROVALS

This document requires the following committee approvals:

Committee	Date of meeting pending approval
Personnel Committee	18 September 2024

DOCUMENT DISTRIBUTION

This document will be distributed to all employees of Cherwell District

DATE FOR REVIEW

No later than 1st September 2027 but sooner if impacted by legislative changes.

REVISION HISTORY

Version	Revision date	Summary of revision

CONTENTS

1	Introduction	4
2	Eligibility to claim	4
3	Mileage rates	5
4	Using a bicycle	5
5	Claim submission timescales	5
6	Breakfast, lunch, tea and evening meal	5
7	Tolls and congestion charges	6
8	Overnight accommodation	6

1. Introduction

- 1.2 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.
- 1.3 This policy applies to all employees of Cherwell District Council. It does not apply to consultants or self-employed contractors.
- 1.4 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.
- 1.5 The central principles underpinning this policy are:
- the need to ensure employees are safe and supported when travelling as part of their 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.
- 1.6 The policy is also intended to ensure Council employees, comply with all relevant taxation rules and guidelines.
- 1.7 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 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 will **not** be paid for home to office / permanent workplace travel.
- 2.5 Vehicle insurance must cover business use, including for carrying colleagues if appropriate. If it does not, no claim for mileage is permitted. The line manager should satisfy themselves they have seen the employee's car insurance.
- 2.6 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 As at 1 April 2024 the HMRC approved business mileage rates are as follows:

Vehicle	First 10,000 miles	Above 10,000 miles
Car or van	45p	25p
EV	45p	25p
Motorcycle	24p	24p
Bicycle	20p	20p

3.2 The Council encourages you 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 for excessive mileage will not be authorised without sufficient explanation.

4. **Using a bicycle**

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

5. **Claim submission timescales**

5.1 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 in the next available salary. Claims for subsistence must be submitted via employee self-service in iTrent for manager authorisation.

5.2 All claims must be submitted within three months from the date of spend, any claim received after this period will be returned unpaid.

5.3 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.

6. **Breakfast, Lunch, Tea, and Evening Meal**

6.1 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.

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

There will be no reimbursement for alcoholic drinks.

**payment will be made only after an overnight stay due to council business.*

6.3 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.

6.4 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.

7. **Toll Fees and Congestion Charges**

7.1 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.

8. **Overnight Accommodation**

8.1 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.

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

8.3 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

8.4 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.