GUIDANCE FOR EMPLOYEES AND COUNCILLORS ON TRAVEL, SUBSISTENCE AND OTHER EXPENSES AND GIVING OR RECEIVING HOSPITALITY FROM EXTERNAL ORGANISATIONS AND THEIR REPRESENTATIVES

BRACKNELL FOREST BOROUGH COUNCIL

Approved by Employment Committee on 15 June 2005
ABOUT THIS DOCUMENT

This guidance document should be read in conjunction with ‘Bracknell Forest Borough Council’s Policy for Councillors and Employees on Travel, Subsistence, Other Expenses and Hospitality.’ It provides information on what you can make a claim for and how to do so. All sections follow the same format:

What the Policy says:
A brief summary of what the Council’s policy says about this section.

Eligibility:
When and under what circumstances you are eligible to make a claim or give/receive hospitality.

Allowances:
Details of rates and allowances as appropriate. Where possible, categories of allowances will be given as opposed to actual figures (particularly where these are likely to change on an annual basis). Appendix A outlines current actual figures.

How to make a claim:
What you need to do.

How your claim will be paid.
How and when you will receive reimbursement.

Tax position / Implications:
Whether this type of expense or hospitality is treated as taxable or non-taxable and how it affects your tax position.

Frequently Asked Questions:
Where appropriate, answers to questions you might have about this subject.

Where to go for further information:
Other documents, people or processes relevant to this subject and which will provide you with further information.

The final section looks at giving/receiving hospitality. This explains the policy as set out in the above document in a similar way. Appendix A sets out current reimbursement rates for various activities. Appendix B sets out the Council’s policy on claiming expenses with regards to employees working from home. Appendix C sets out the VAT codes for expenses processed through Agresso. Appendix D sets out the Agresso account codes to be used for each type of expense.
OVERVIEW – WHAT YOU CAN CLAIM FOR AND HOW TO MAKE A CLAIM

What the Policy says:

‘Bracknell Forest Borough Council is aware that there will be circumstances when employees incur additional expenditure when out on Council business. The Council recognises that employees should not be placed at a financial disadvantage under these circumstances and will be fairly compensated for additional costs genuinely incurred.’

Eligibility:

The Council’s policy applies to both Councillors and Employees. The policy says that claims can be made in relation to the following:

- Car use
- Use of public transport
- Air/Foreign travel
- Car Parking Fees
- Journeys to and from home
- Cycle allowances
- Training expenses
- Overnight accommodation
- Subsistence allowances
- Evening meetings
- Mobile Phones

Specific eligibility for making claims in relation to these activities is outlined within each individual section.

Allowances:

There are different types of allowances for different types of claims. Please refer to each individual section for details and Appendix A for current expenses rates where these are reviewed and updated on a regular basis.

How to make a claim:

There are three forms dependant on the type of claim made (general expenses, car mileage and evening meetings, see pages 7, 8 & 9 respectively). Your line manager should be able to advise you of where to get copies of this form. Alternatively, you can download a copy of it from the Council’s intranet. For Agresso expenses use the form on Boris/Agresso/On Line Forms Accounts Payable

If you are submitting a claim for reimbursement of personal expenses through Agresso you will need to keep the expenses described in this document separate from other expenses incurred i.e. purchase of equipment and other office expenses. Failure to comply with this will lead to the Accounts Payable Team separating the claim when received, which could lead to delays in reimbursement.

All claims for expenses must be signed by an Agresso certifying officer
You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

<table>
<thead>
<tr>
<th>Process for filling in and submitting your claim form</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Fill in all details, about your claims, making sure you include the following information:</td>
</tr>
<tr>
<td>• Your name</td>
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<tr>
<td>• Your department (please be as specific as you can)</td>
</tr>
<tr>
<td>• Whether you are an ‘Essential’ or ‘Casual’ Car user (if claiming mileage)</td>
</tr>
<tr>
<td>• Your Payroll reference number (found on your payslip)</td>
</tr>
<tr>
<td>• Your car registration (if claiming mileage)</td>
</tr>
<tr>
<td>• Your car’s engine size (if claiming mileage)</td>
</tr>
<tr>
<td>• The date of each separate claim</td>
</tr>
<tr>
<td>• Where you travelled from and to (for mileage claims)</td>
</tr>
<tr>
<td>• Descriptions and costs of other claims</td>
</tr>
<tr>
<td>• Purpose of journey/expense/claim (please be as specific as you can)</td>
</tr>
<tr>
<td>2. Sign the form</td>
</tr>
<tr>
<td>3. Attach any relevant receipts (please see below)</td>
</tr>
<tr>
<td>4. Pass the form for your line manager to sign, this should then be sent to the appropriate team in Corporate Services Finance for them to input the claim into either Payroll or Agresso.</td>
</tr>
</tbody>
</table>

Please note that all documents have to be scanned and you are, therefore, requested to copy all receipts onto A4 paper and attach them to any expenses claim form that you submit. Please do not use glue, staples or sellotape as these damage the scanner.

No reimbursement will normally be paid without an authorised claim form with valid VAT receipts attached. If a receipt is for less than £250 it must include the following information in order to be valid for VAT purposes:

- The name, address and VAT registration number of the supplier
- The time of the supply
- A description of the goods or services supplied
- The total amount paid, including VAT
- The VAT rate

If a receipt is for more than £250 a more detailed receipt is required which includes the following information:

- An identifying number
- The time of the supply
- Date of issue of the receipt
• The name, address and VAT registration number of the supplier
• The name and address of the person to whom the goods or services are supplied
• A description of the goods or services supplied
• For each type of good or service, the quantity supplied, the VAT rate and the amount payable excluding VAT
• Gross amount payable excluding VAT
• Rate of any cash discount offered
• Total amount of VAT paid

Whilst this may appear to be a daunting list of requirements most businesses will supply a VAT receipt when specifically requested. The only circumstances under which a VAT receipt is not necessary are:

• Telephone calls from public or private telephones;
• Purchase through coin-operated machines;
• Off-street car parking charges;
• A single or return toll charges

AND:

• Where the value of the above supplies are £25 or less

How your claim will be paid.

You will be reimbursed for claims made either via payroll or Agresso i.e. for payroll paid directly into your bank account along with your usual regular pay. If you want to be reimbursed with your ‘next’ pay you will need to make sure your claim is submitted by the appropriate payroll deadline (Details are on BORIS at http://boris.bracknell-forest.gov.uk/payroll-dates-2007.pdf or ask your line manager or speak to the Council’s payroll team). If you miss this deadline you will be paid in the following month. For Agresso they should be paid within 5 days of receipt in Accounts Payable of a fully completed claim form and paid directly into the bank account used for your pay.

Example forms shown overleaf
Expenses/Petty Cash Payment Voucher

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Raised By</td>
<td>A N OTHER</td>
</tr>
<tr>
<td>Contact No</td>
<td>1000</td>
</tr>
<tr>
<td>Invoice Date</td>
<td>24 July 2007</td>
</tr>
<tr>
<td>Payment Ref</td>
<td>EXPENSES JULY</td>
</tr>
<tr>
<td>Payee Name</td>
<td>A N OTHER</td>
</tr>
<tr>
<td>Address 1</td>
<td>C/O CORPORATE SERVICES</td>
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<tr>
<td>Address 2</td>
<td>FINANCE</td>
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<td>Address 3</td>
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<tr>
<td>County</td>
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<tr>
<td>Post Code</td>
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Details of Expenditure
RETURN RAIL FARE BRACKNELL TO WATERLOO RE ABOVE COURSE £19.70
TAXI FARE WATERLOO TO VENUE £5

<table>
<thead>
<tr>
<th>Tax Code</th>
<th>Net Amount</th>
<th>VAT Amount</th>
<th>Account</th>
<th>Cost Code</th>
<th>Projects</th>
<th>Res No / Work No</th>
<th>Detail</th>
<th>Loc Ref / Plant</th>
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</thead>
<tbody>
<tr>
<td>0,P2</td>
<td>19.70</td>
<td>.00</td>
<td>2500</td>
<td>C610B</td>
<td>A1</td>
<td>053400</td>
<td>A1</td>
<td>A1</td>
</tr>
<tr>
<td>0,P3</td>
<td>5.00</td>
<td>.00</td>
<td>2406</td>
<td>C610B</td>
<td>A1</td>
<td>053400</td>
<td>A1</td>
<td></td>
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</tbody>
</table>

Total Net 24.70
Total VAT .00
Total 24.70

I hereby certify that I have actually and necessarily incurred the above expenditure.
Signed …A N Other…………………………………………….. Date 26/07/2007………………...

Petty Cash Receipt

Received the sum of:- ………………………………….
Signed ……………………………………………….. Date ………………..

Certified For Payment …Agresso Authoriser………………. Date …26/07/2007……………..

Print Name AGRESSO AUTHORISER……………………………………………..
BRACKNELL FOREST BOROUGH COUNCIL
OFFICER’S TRAVELLING RECORD CERTIFICATION

DEPARTMENT: Corporate Services
SECTION: Finance

PAYROLL REFERENCE: 110123456

NAME: A N Other
MONTH: July
CAR REGISTRATION: AA07ABC
ENGINE SIZE (cc): 1750

THIS FORM MUST NOT BE SENT TO PAYROLL – RETAIN IN DEPARTMENT

<table>
<thead>
<tr>
<th>DATE</th>
<th>JOURNEY DETAILS</th>
<th>MILEAGE READING</th>
<th>TOTAL MILEAGE</th>
<th>PURPOSE OF JOURNEY</th>
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<tbody>
<tr>
<td>01/07/07</td>
<td>Office BSCLC &amp; Return</td>
<td>123456</td>
<td>123459</td>
<td>3</td>
</tr>
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<td></td>
<td></td>
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<td>Review Budgets with</td>
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</table>

I certify that the journeys detailed above have been carried out for official Council business and do not include journeys from home to my usual place of work. I therefore claim reimbursement.

Signed: A N Other
Date: 31/07/07

I certify that the journeys detailed above have been authorised and that the claim is approved.

Signed: A Manager
Name & Position: A Manager Chief Accountant
Date: 31/07/07

Form Ref.: PAY82 (04/2005) WHITE
### Expenses Relating To Evening Meetings

**BRACKNELL FOREST BOROUGH COUNCIL**

**DEPARTMENT:**

**JOB TITLE:**

**NAME:**

**SCHOOL:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Journey Details</th>
<th>Reason</th>
<th>Mileage Reading</th>
<th>Total</th>
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**Car Registration**

**Car Engine Size (c.c.)**

**Agresso Code**

<table>
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<tr>
<th>A/C Code</th>
<th>Cost Centre</th>
<th>Projects</th>
<th>Details</th>
<th>Locnref</th>
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</thead>
</table>

**DATE**

**DETAILS OF MEETINGS**

**AMOUNT**

<table>
<thead>
<tr>
<th>Date</th>
<th>A/C Code</th>
<th>Cost Centre</th>
<th>Projects</th>
<th>Details</th>
<th>Locnref</th>
<th>Amount</th>
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**TOTAL CLAIM**

**V.A.T.**

**NET DIFFERENCE**

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<th>V.A.T.</th>
<th>A/C Code</th>
<th>Cost Centre</th>
<th>Projects</th>
<th>Details</th>
<th>Locnref</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>9155</td>
<td>B900A</td>
<td>A1</td>
<td>A1</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Difference</th>
<th>A/C Code</th>
<th>Cost Centre</th>
<th>Projects</th>
<th>Details</th>
<th>Locnref</th>
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</table>

I certify that I have made the official journeys and/or incurred expenses as stated

Signed (employee): ___________________ Date: ___________________

I certify that the journeys / expenses have been authorised and that the claim is approved

Signed: ___________________ Name/Position: ___________________ Date: ___________________
Tax position / Implications:

The Council’s policy states that:

‘Most expenses which can be reimbursed must have been incurred wholly, exclusively and necessarily in the performance of activities related directly to the running of or in furtherance of the work activities of the Council (Section 336 of the Income Taxes Earnings and Pensions Act 2003). These expenses will be classed as “business expenses” which will not then be subject to tax for the individual concerned. In addition to these non-taxable expenses, the Council does permit employees and Councillors to claim a limited number of expenses that could otherwise be classed as wholly or partly personal expenses.

Information is given within each of the following sections as to whether allowances are classified by Her Majesty’s Revenue and Customs (HMRC) as taxable or non-taxable.

Frequently Asked Questions:

Answers to frequently asked questions are given within each of the following sections as appropriate. Information will be added and updated in the future to reflect questions asked.

Where to go for further information:

- ‘Bracknell Forest Borough Council’s Policy for Councillors and Employees on Travel, Subsistence, Other Expenses and Hospitality.’
- Your departmental Human Resources section
- The Council’s Payroll department – for car allowance and usage, journeys to and from home, cycle allowances and evening meetings (items 1,5,6 & 10) (tel: 2081, email: payroll.help@bracknell-forest.gov.uk)
- The Council's Accounts Payable Section for all other menu items (tel: 2084, email: agresso.accounts-payable@bracknell-forest.gov.uk)
1. CAR ALLOWANCE AND USAGE

What the Policy says:

‘Employees and Councillors requiring the use of vehicles or other types of transport for the performance of their duties will be eligible to receive allowances or reimbursement for the use of their car or other types of transport on journeys directly relating to Borough business. Vehicles must be in a roadworthy condition and insured for business use.’

Employees claiming expenses are paid as either ‘essential’ or ‘casual’ car users, depending on their terms and conditions. Your conditions of employment will state if you are an essential user. All other employees and all Councillors are treated and paid as casual users.

Eligibility:

For mileage claims to be valid and adhere to the council’s policy, it needs to adhere to the ‘journeys to and from home’ section detailed in section 5 of this document. The following outlines the key points of this section:

- The cost of travel must have been incurred wholly, exclusively and necessarily in the performance of activities related directly to the running of or furtherance of the work activities of the Council.
- Travel between home and work is not usually eligible for a travel claim (Employees whose designated place of work is their home and Councillors are the exception. Your designated place of work is stated within your contract of employment.)
- Where an employee travels to another location instead of their usual workplace, only miles travelled in addition to their usual journey can be claimed
- Mileage claims need to show the start and finish destinations (where additional mileage is being claimed, the final destination i.e. home should still be recorded)
- If you are planning to travel more than 50 miles in a single journey you need to get approval from your line manager that car travel is the most appropriate. If your line manager advises you to use public transport but you still choose to drive, your claim should be for the cost of a second class rail fare for that journey

Allowances:

Essential car users are paid an annual lump sum (paid monthly) and amount per mile travelled, in line with National Joint Council (NJC) rates for essential car use. Lump sum payments and mileage rates are paid at three different rates, depending upon the size of your car’s engine.

<table>
<thead>
<tr>
<th>Band</th>
<th>Engine Size</th>
<th>See appendix A for current essential user rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Band 1</td>
<td>451-999cc</td>
<td></td>
</tr>
<tr>
<td>Band 2</td>
<td>1000-1199cc</td>
<td></td>
</tr>
<tr>
<td>Band 3</td>
<td>1200+CC</td>
<td></td>
</tr>
</tbody>
</table>
Casual car users are paid per mile in line with National Joint Council (NJC) rates for Casual car use. They receive no lump sum. Mileage rates for casual car users are also paid at three different rates, depending upon the size of your car’s engine.

<table>
<thead>
<tr>
<th>Band</th>
<th>Engine Size</th>
<th>See appendix A for current casual user rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Band 1</td>
<td>451-999cc</td>
<td></td>
</tr>
<tr>
<td>Band 2</td>
<td>1000-1199cc</td>
<td></td>
</tr>
<tr>
<td>Band 3</td>
<td>1200+CC</td>
<td></td>
</tr>
</tbody>
</table>

Whether you are an essential or a casual user, the amount paid to you per mile decreases for any mileage claimed beyond 8,500 miles in any one year (see appendix A for details).

**How to make a claim:**

There is one form for claims in respect of mileage (see page 8). Your line manager should be able to advise you of where to get copies of this form. Alternatively, you can download a copy of it from BORIS (http://boris.bracknell-forest.gov.uk/mileage-claim-form.doc).

You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

**Process for filling in and submitting your claim form**

1. Fill in all details, about your claims, making sure you include the following information:
   - Your name
   - Your department (please be as specific as you can)
   - Whether you are an ‘Essential’ or ‘Casual’ Car user (delete as necessary)
   - Your Payroll reference number (found on your payslip)
   - Your car registration
   - Your car’s engine size
   - The date of each separate claim
   - Where you travelled from and to
   - Purpose of journey/expense/claim (please be as specific as you can)

2. Sign the form

3. Attach any relevant receipts (please see information about receipts on page 5 of this document)

4. Pass the form for your line manager to sign, who will then arrange for it to be sent to your section’s finance team, this will be sent to payroll for input.

*Please see page 8 for an example of how your claims form should look once completed.*
How your claim will be paid.

You will be reimbursed for claims made directly via payroll i.e. paid directly into your bank account along with your usual regular pay. If you want to be reimbursed with your ‘next’ pay you will need to make sure your claim is submitted by the appropriate payroll deadline (Details are on BORIS at http://boris.bracknell-forest.gov.uk/payroll-dates-2007.pdf or ask your line manager or speak to the Council’s payroll team). If you miss this deadline you will be paid in the following month.

Tax position / Implications:

Individual payments to essential and casual car users are not taxed. Both schemes, however, contain a “profit” element which is taxable, dependent on the engine size of the car and the number of miles travelled. This arrangement also applies to Motor Cycles allowances.

Car mileage is paid through Payroll at the appropriate casual or essential user rate. All “business” mileage paid is entered on tax form P11D and a copy sent to the Inland Revenue and each employee at the end of the tax year. If the HMRC requires you to fill in a self-assessment tax return, details from your P11D should be entered in the appropriate box on your tax return (see the guidance issued by the HMRC with your tax form).

Employees’ tax codes are then adjusted by the HMRC to reflect the tax liability arising from the profit element, in accordance with the provisions of the essential and casual user schemes.

As with expenses, the HMRC regards mileage claims relating to evening meetings as taxable. As such payments fall outside the nationally agreed essential and casual user schemes, mileage related to attendance at evening meetings must be identified on the claim form under the column headed ‘Purpose of Journey’ and will be taxed at the point of payment.

Frequently Asked Questions:

- **What are my responsibilities?**

  If you are an essential car user you must have a car available for business use and ensure that it is adequately taxed and insured for the business use (see below).

  Both essential and casual car users must keep proper records of business journeys for both tax and audit purposes.

- **Does it matter if the journeys are outside the Borough area?**

  No. However it is important for long journeys, of 50 miles or more (single journey) that you discuss the matter with your Manager. This is to ensure that it is appropriate for you to use your car, for example to carry clients or transport equipment, or if use of public transport would be too time-consuming. If it is agreed to be more appropriate and economical for you to use public transport you can claim separately for bus or train fares, but the miles should not be counted towards your annual total. Similarly if your manager advises public transport but you choose to travel in your own car, you can only claim the public transport rate (second class rail fare) for your car journey and the miles should not be logged against your annual total.
• *If we share a car journey with a colleague is the passenger or co-driver compensated?*

No. Both casual and essential car user payments relate to the car, not the individual, so the passenger receives no payment. If the driving is shared on a long journey then the business miles should be recorded by the main driver in whose car the journey is being undertaken, and they will bear all the expenses incurred (e.g. petrol). Essential and casual car users are encouraged to share car journeys if colleagues are travelling to the same destination.

• *Will the Council pay for damages to my car if related to work, i.e. if clients or their relatives were responsible for the damage?*

Any damages to the employee’s car should be dealt with through the employee’s own insurance. However, Directors do have the discretion though delegated authority to reimburse the individual the amount of the excess on their policy, if they are fully satisfied that the damage was directly attributable to clients or their relatives.

• *I am an essential car user. What will happen to car payments if I am absent due to sickness, holiday, maternity leave etc, or if my car is off the road?*

Holidays will not affect the lump sum monthly payment. Sickness/maternity leave will not affect the monthly lump sum payment in the short term: the lump sum element continues to be paid for the remainder of the first month of absence, for three calendar months thereafter, and then at half its usual rate for the following three months. After this point it ceases until work is resumed. If the car is off the road for a period the same process applies, with reimbursement being made for suitable public transport used for business purposes while the car is off the road. (You should note that if your car is off the road you are expected to make suitable alternative arrangements for your business travel so that you can continue to perform your duties.)

• *Can I receive any payments for moped/motorbike usage?*

There is no scheme for ‘essential’ moped/motorbike users so no lump sum is paid for motorbike use. You can claim mileage for moped/motorbike use on a casual basis. However, before using a moped/motorbike for business use you will need to talk to your manager about whether or not this is appropriate.

Moped/motorbike users are paid per mile in line with National Joint Council (NJC) rates for motorbike use. Mileage rates for moped/motorbike users are paid at five different rates, depending upon the size of your moped/motorbike’s engine.

Band 1  Up to 50cc
Band 2  50-125cc
Band 3  126-250cc  See appendix A for current motorbike user rates
Band 4  251-500cc
Band 5  Over 500cc
The amount paid to you per mile depends upon the amount of miles you have already claimed (see Appendix A for details).

- **What if I leave?**

Your final mileage will be paid in the month following your last working day depending on when the final claim is received.

**Where to go for further information:**

- Your departmental Human Resources section
- Section 5 of this document
2. USE OF PUBLIC TRANSPORT

What the Policy says:

Public transport is an activity for which claims can be made:

‘Where this is used, claims must be made against receipts/production of a valid journey ticket.’

Eligibility:

- The cost of travel must have been incurred wholly, exclusively and necessarily in the performance of activities related directly to the running of or furtherance of the work activities of the Council.
- The Council will only usually reimburse claims for second class / economy rates.
- First class travel rates may be claimed if there is a requirement to work during the course of the journey and prior approval is obtained from the relevant Director or Assistant Director.
- Directors and Assistant Directors are expected to work during the course of their journey and may, therefore, claim reimbursement for first class travel rates without prior approval.
- If you are travelling from home to another site by public transport, you cannot claim for the cost of your ticket if this is equal to or less than the cost of your usual home to work travel ticket. If the ticket costs more than your usual home to work ticket you can claim the excess cost i.e. price of ticket minus price of usual ticket.

Allowances:

Payments made according to full price of ticket, assuming the above conditions are met.

How to make a claim:

For Agresso expenses use the form on Boris (http://db.bfnet.bracknell-forest.gov.uk/agrforms/Purchases/header.asp?Expenses=TRUE). An example of a completed form can be found on page 7.

You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

Process for filling in and submitting your claim form

1. Fill in all details, about your claims, making sure you include the following information:
   - Your name
   - Your department (please be as specific as you can)
   - Your Payroll reference number (found on your payslip)
   - The date of each separate claim
• Descriptions and costs of the claims you are making
• Purpose of journey/expense/claim (please be as specific as you can)
• Claims for taxi fares are coded to account code 2406, these are vatable supplies but VAT can only be reclaimed if the criteria described on page 5 of this document are met.
• Other public transport claims are coded to account code 2500 e.g. bus & train fares and carry the VAT status of P2 (see Appendix C). No VAT can be reclaimed on these expenses.

2. Sign the form

3. Attach any relevant receipts (please see information about receipts on page 5 of this document)

The form should be signed by a valid Agresso authoriser; this should then be sent to the Accounts Payable team in Corporate Services Finance for input into Agresso.

Please see page 7 for an example of how your claims form should look once completed.

How your claim will be paid.

You will be reimbursed for claims made directly via Agresso i.e. paid directly into the bank account used for your pay. This will be reimbursed within 5 days of receipt of a fully and correctly completed claim form in Accounts Payable.

Tax position / Implications:

Where public transport is used ‘wholly, exclusively and necessarily’ or Council business there will be no tax implications for the person making the claim.

Where to go for further information:

• Your departmental Human Resources section
3. AIR/FOREIGN TRAVEL

What the Policy says:

Air / foreign travel is an activity for which claims can be made:

‘Where this is considered necessary and appropriate in the performance of activities related directly to the running of or in furtherance of the work activities of the Council’.

Eligibility:

- The cost of travel must have been incurred wholly, exclusively and necessarily in the performance of activities related directly to the running of or furtherance of the work activities of the Council.
- The cost of your stay should be pre-authorised (agreed before you book it) by your line manager.
- The costs of economy travel only will be reimbursed
- Claims must be made against receipts / production of a valid journey ticket.

Allowances:

Payments made according to full price of ticket, assuming the above conditions are met.

How to make a claim:

For Agresso expenses use the form on Boris (http://db.bfnet.bracknell-forest.gov.uk/agrforms/Purchases/header.asp?Expenses=TRUE). An example of a completed form can be found on page 7.

You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

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<td>• Purpose of journey/expense/claim (please be as specific as you can)</td>
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<tr>
<td>• These items are coded to <strong>account code 2500</strong> and carry the VAT status of P2 zero rated (see appendix C).</td>
</tr>
<tr>
<td>2. Sign the form</td>
</tr>
</tbody>
</table>
3. Attach any relevant receipts (please see information about receipts on page 5 of this document)

4. The form should be signed by a valid Agresso authoriser, this should then be sent to the Accounts Payable team in Corporate Services Finance for input into Agresso

Please see page 7 for an example of how your claims form should look once completed.

How your claim will be paid.

You will be reimbursed for claims made directly via Agresso i.e. paid directly into the bank account used for your pay. This will be reimbursed within 5 days of receipt of a fully and correctly completed claim form in Accounts Payable.

Tax position / Implications:

Where air/foreign transport is used ‘wholly, exclusively and necessarily’ or Council business there will be no tax implications for the person making the claim.

Where to go for further information:

- Your departmental Human Resources section
4. CAR PARKING FEES

What the Policy says:

Buying Car Parking tickets is an activity for which claims can be made.

Eligibility:

- The cost of parking must have been incurred wholly, exclusively and necessarily in the performance of activities related directly to the running of or furtherance of the work activities of the Council.
- Claims must be made against receipts

Allowances:

Payments made according to full price of ticket, assuming the above conditions are met.

How to make a claim:

For Agresso expenses use the form on Boris (http://db.bfnet.bracknell-forest.gov.uk/agrforms/Purchases/header.asp?Expenses=TRUE). An example of a completed form can be found on page 7.

You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

Process for filling in and submitting your claim form

1. Fill in all details, about your claims, making sure you include the following information:
   - Your name
   - Your department (please be as specific as you can)
   - Your Payroll reference number (found on your payslip)
   - The date of each separate claim
   - Descriptions and costs of the claims you are making
   - Purpose of journey/expense/claim (please be as specific as you can)
   - These items are coded to account code 1256 & carry the VAT status of P5 Gross Standard Rate (See Appendix C).

2. Sign the form

3. Attach any relevant receipts (please see information about receipts on page 5 of this document)

4. The form should be signed by a valid Agresso authoriser, this should then be sent to the Accounts Payable team in Corporate Services Finance for input into Agresso.
Please see page 7 for an example of how your claims form should look once completed.

How your claim will be paid.

You will be reimbursed for claims made directly via Agresso i.e. paid directly into the bank account used for your pay. This will be reimbursed within 5 days of receipt of a fully and correctly completed claim form in Accounts Payable.

Tax position / Implications:

Where car parking costs have been incurred ‘wholly, exclusively and necessarily’ or Council business there will be no tax implications for the person making the claim.

Where to go for further information:

- Your departmental Human Resources section
5. JOURNEYS TO AND FROM HOME

What the Policy says:

The majority of employees have their normal place of work stated in their statement of terms and conditions of employment, as being a specific or any other Council property.'

‘Travel between home and their work location will not be eligible to claim as a travel expense. However, for those employees whose contracts of employment state that their normal place of work is their home, claims for travel from home to a work location will be eligible for reimbursement.’

‘For all Councillors, claims for travel from home to Council premises or other locations on Council business, will be eligible for reimbursement.

Eligibility:

- The cost of travel must have been incurred wholly, exclusively and necessarily in the performance of activities related directly to the running of or furtherance of the work activities of the Council.
- If you are travelling from home to another location by car (other than your normal place of work) you cannot claim for mileage travelled if these are less than the miles you would usually travel by undertaking your usual journey from home to work.
- If the distance being travelled from home to another site by car is more than the distance you usually travel from home to work, you can claim for the additional mileage travelled. i.e. if you usually travel 15 miles to your normal place of work everyday but travel 30 miles to another site instead you can claim for the additional 15 miles travelled.
- If you are travelling from home to another site by public transport, you cannot claim for the cost of your ticket if this is equal to or less than the cost of your usual home to work travel ticket. If the ticket costs more than your usual home to work ticket you can claim the excess cost i.e. price of ticket minus price of usual ticket.
- If you are planning to undertake and claim for a journey of 50 miles or more in a single journey you will need to seek approval from your line manager as to the most suitable way to travel. Your line manager will take into account the purpose of the journey, equipment to be taken and the need to escort clients etc.
- If your line manager recommends the use of public transport but you choose nonetheless to travel by your own transport, you should claim for the cost of a second class rail ticket for that journey.

Allowances:

Assuming the above conditions are met, public transport tickets and mileage will be reimbursed at the rate set out within sections 1 and 2 of this document.

How to make a claim:

There is one form for claims in respect of mileage (see page 8). Your line manager should be able to advise you of where to get copies of this form. Alternatively, you can download a copy of it from BORIS (http://boris.bracknell-forest.gov.uk/mileage-claim-form.doc).
You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

**Process for filling in and submitting your claim form**

1. Fill in all details, about your claims, making sure you include the following information:
   - Your name
   - Your department (please be as specific as you can)
   - Your Payroll reference number (found on your payslip)
   - The date of each separate claim
   - Descriptions and costs of the claims you are making
   - Purpose of journey/expense/claim (please be as specific as you can)

2. Sign the form

3. Attach any relevant receipts (please see information about receipts on page 5 of this document)

4. Pass the form for your line manager to sign, who will then arrange for it to be sent to your section's finance team, this will be sent to payroll for input.

*Please see page 7 for an example of how your claims form should look once completed.*

**How your claim will be paid.**

You will be reimbursed for claims made directly via payroll i.e. paid directly into your bank account along with your usual regular pay. If you want to be reimbursed with your ‘next’ pay you will need to make sure your claim is submitted by the appropriate payroll deadline (Details are on BORIS at [http://boris.bracknell-forest.gov.uk/payroll-dates-2007.pdf](http://boris.bracknell-forest.gov.uk/payroll-dates-2007.pdf) or ask your line manager or speak to the Council’s payroll team). If you miss this deadline you will be paid in the following month.

**Tax position / Implications:**

As you cannot normally claim for home to work mileage, there are no tax implications for the person making the claim.

In exceptional circumstances, the Council may require you to take a Council vehicle home with you (e.g. tradesmen). In this situation the Council will meet any tax liability and settle this directly with the Inland Revenue.

**Where to go for further information:**

- Sections 1 & 2 of this guidance document.
6. CYCLE ALLOWANCES

What the Policy says:

‘The Cycle Allowance Scheme is to encourage employees and Councillors to use alternative methods of travel for their journeys between home and Council premises and journeys made in the course of their work. A cycle allowance will be paid to employees for business mileage, not home to work travel.’

Eligibility:

- You are eligible to claim for cycle mileage for business travel.
- Cycling must have been wholly, exclusively and necessarily in the performance of activities related directly to the running of or furtherance of the work activities of the Council.
- You should check with your line manager before undertaking business trips by cycle as opposed to other forms of travel. They will advise you as to whether or not they feel this is practical and whether or not they are happy to reimburse you for mileage cycled.
- Mileage will not be paid for journeys to and from your normal place of work. If you travel from home to a different location, you may only claim mileage in excess of that you would usually travel (please see section 5 for further clarification of this rule).

Allowances:

So long as you meet the above eligibility criteria, the scheme allows you to claim 20 pence per mile cycled.

How to make a claim:

There is one form for claims in respect of mileage (see page 8). Your line manager should be able to advise you of where to get copies of this form. Alternatively, you can download a copy of it from BORIS (http://boris.bracknell-forest.gov.uk/mileage-claim-form.doc).

You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

Process for filling in and submitting your claim form

1. Fill in all details, about your claims, making sure you include the following information:

- Your name
- Your department (please be as specific as you can)
- Your Payroll reference number (found on your payslip)
- The date of each separate claim
- Where you travelled from and to
- Purpose of journey/expense/claim (please be as specific as you can)
2. Sign the form

3. Attach any relevant receipts (please see information about receipts on page 5 of this document)

4. Pass the form for your line manager to sign, who will then arrange for it to be sent to your section's finance team, this will be sent to payroll for input

Please see page 8 for an example of how your claims form should look once completed.

How your claim will be paid.

You will be reimbursed for claims made directly via payroll i.e. paid directly into your bank account along with your usual regular pay. If you want to be reimbursed with your 'next' pay you will need to make sure your claim is submitted by the appropriate payroll deadline (Details are on BORIS at http://boris.bracknell-forest.gov.uk/payroll-dates-2007.pdf or ask your line manager or speak to the Council's payroll team). If you miss this deadline you will be paid in the following month.

Tax position / Implications:

Where cycling has been undertaken ‘wholly, exclusively and necessarily’ or Council business there will be a no tax implications for the person making the claim.

Frequently Asked Questions:

- I am an Essential Car User. Will I still receive my monthly car allowance?
  Yes.

- Can I still claim for a cycle allowance if I use a shared/corporate bicycle?
  No.

- Should I get extra insurance?

Loss or damage to bicycles, accessories and personal effects belonging to staff are not covered by the Council’s insurance. Before using a cycle for work purposes, you should check that such losses are covered by your personal household insurance policy.

There is no separate cover for accidents e.g. highway accidents where staff sustain injury whether by their own actions, or by those of someone else, but the Council’s personal accident policy for employees will apply.

Staff are insured for public liability e.g. highway accidents where injury or damage is caused by them to a third party whilst on Council business.

- How can I keep myself safe?

You should always wear a cycle helmet.

It is advisable to wear bright clothing to be seen more easily i.e. fluorescent materials for daytime wear and reflective materials for night time. Reflective belts and bibs are recommended. You should have a white light on the front of your bike and a red light on the rear and use these whenever it is dark.
You should be aware of pedestrians and other road users and remember that there is a fine for cycling in the town centre. Tyres should be properly inflated. You should not use your cycle if equipment cannot be attached to it safely and/or if documents cannot be carried in a container/bag either attached to the cycle or on the person.

Where to go for further information:

- Your departmental Human Resources section
7. TRAINING EXPENSES

What the Policy says:

Expenses incurred due to attending training courses/events ‘must be claimed on the same basic principles as above’.

(I.e. travel and subsistence claims need to be made according to the rules set out within all other sections of this document.)

Eligibility:

- The cost of travel and/or subsistence must have been incurred wholly, exclusively and necessarily in the performance of activities related directly to the running of or furtherance of the work activities of the Council.
- All claims apart from mileage must be made against receipts
- If travel expenses are not included within the price of the course itself, you are entitled to claim travel expenses for your travel to any type of training event or course so long as your claim adheres to the rules set out within other sections of this document.
- If subsistence is not provided within the price of the course itself, you are entitled to claim for subsistence for residential training courses or short courses or seminars. Any subsistence claims made should adhere to the principles set out within section 9 of this document.
- You are not entitled to claim subsistence for ongoing regular day release courses as, in this case, your training location is regarded as your normal place of work for the time in question.

Allowances:

Assuming that the above criteria is met, travel claims will be fully reimbursed.

Assuming that the above criteria is met, subsistence claims will be reimbursed according to the rates set out within Appendix A of this document.

How to make a claim:

There are two forms dependant on the type of claim made (general expenses such as public transport or subsistence or car mileage).

For Agresso expenses use the form on Boris (http://db.bfnet.bracknell-forest.gov.uk/agrforms/Purchases/header.asp?Expenses=TRUE). An example of a completed form can be found on page 7.

There is a separate form for claims in respect of mileage (see page 8). Your line manager should be able to advise you of where to get copies of this form. Alternatively, you can download a copy of it from BORIS (http://boris.bracknell-forest.gov.uk/mileage-claim-form.doc).
You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

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</tr>
<tr>
<td>- Purpose of journey/expense/claim (please be as specific as you can)</td>
</tr>
<tr>
<td>- Claims other than mileage are paid through Agresso and coded to <strong>account code 0940</strong> and will carry the VAT status charged by the supplier</td>
</tr>
<tr>
<td>2. Sign the form</td>
</tr>
<tr>
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Please see page 8 for an example of how your claims form should look once completed.

**How your claim will be paid.**

You will be reimbursed for claims made directly via Agresso i.e. paid directly into the bank account used for your pay. This will be reimbursed within 5 days of receipt of a fully and correctly completed claim form in Accounts Payable.

You will be reimbursed for mileage claims made directly via payroll i.e. paid directly into your bank account along with your usual regular pay. If you want to be reimbursed with your ‘next’ pay you will need to make sure your claim is submitted by the appropriate payroll deadline (Details are on BORIS at http://boris.bracknell-forest.gov.uk/payroll-dates-2007.pdf or ask your line manager or speak to the Council’s payroll team). If you miss this deadline you will be paid in the following month.

**Tax position / Implications:**

Providing travel is ‘wholly, exclusively and necessarily’ on Council business and subsistence is claimed in accordance with section 9 of this document, there will be no tax implications for the person making the claim.
Frequently Asked Questions:

- *My course includes a meal. Am I still entitled to claim for the standard subsistence payment?*

No. Where meals are included within the event programme, no further subsistence allowances will be payable.

**Where to go for further information:**

- Your departmental Human Resources section
- Appendix A of this document
8. OVERNIGHT ACCOMMODATION

What the Policy says:

‘All overnight stays must be authorised in advance. For employees this will normally be their line manager, and for Councillors, the Democratic Services Manager.’

Eligibility:

- Expenses must have been incurred wholly, exclusively and necessarily in the performance of activities related directly to the running of or furtherance of the work activities of the Council.
- All claims must be made against receipts
- In most cases, overnight accommodation will only be approved when the distance between the location and the person’s normal place of work (for employees) or home address (for Councillors) is more than 150 miles or if attendance at an early morning meeting justifies remaining in the area overnight.

Allowances:

The type, standard and cost of your accommodation must be considered ‘reasonable’ by you and your line manager. The cost of your stay should be pre-authorised (agreed before you book it) by your line manager.

How to make a claim:

For Agresso expenses use the form on Boris (http://db.bfnet.bracknell-forest.gov.uk/agrforms/Purchases/header.asp?Expenses=TRUE). An example of a completed form can be found on page 7.

You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

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<td>- These items are coded to account code 0501 and will carry the VAT status shown on the suppliers invoice (see Appendix C)</td>
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3. Attach any relevant receipts (please see information about receipts on page 5 of this document)

4. Pass the form for your line manager to sign, this should then be sent to the Accounts Payable team in Corporate Services Finance for input into Agresso.

Please see page 7 for an example of how your claims form should look once completed.

How your claim will be paid.

You will be reimbursed for claims made directly via Agresso i.e. paid directly into the bank account used for your pay. This will be reimbursed within 5 days of receipt of a fully and correctly completed claim form in Accounts Payable.

Tax position / Implications:

Where overnight accommodation has been used ‘wholly, exclusively and necessarily’ or Council business there will be no tax implications for the person making the claim.

Frequently Asked Questions:

- Can I claim for small expenses whilst I am away i.e. buying a newspaper or making a telephone call?

Yes. Standard allowances for out of pocket expenses exist to cover the cost of small incidental expenses of staying away from home, e.g. purchase of a newspaper or short telephone call. Please refer to Appendix A for current ‘out of pocket expenses’ rates.

Where to go for further information:

- Your departmental Human Resources section
- Appendix A of this document
9. SUBSISTENCE ALLOWANCES

What the Policy says:

‘Subsistence allowances represent the maximum amount payable and are available to Councillors and employees who have to be away from home or the workplace over the normal times when breakfast, lunch, afternoon tea or evening meals are usually consumed. These rates are agreed annually and publicised within the Guidance and the Members’ Allowances Scheme.’

Eligibility:

- Expenses must have been incurred wholly, exclusively and necessarily in the performance of activities related directly to the running of or furtherance of the work activities of the Council.
- Actual expenditure can only be claimed back against receipts.
- Actual expenditure can be claimed back supported by a valid receipt provided that it is both reasonable and necessary. The amount should be agreed in advance with your line manager. The nationally agreed subsistence allowances should be used as guidance.
- You should only claim subsistence allowances when it is not practical for you to take your meal as normal at home or at work.
- To be eligible, you need to:
  a) Be away from home and work
  b) Be on Council business
  c) Be away over the duration of a normal meal time (unless you are claiming subsistence for evening meetings)

Allowances:

Assuming the above criteria are met, you are entitled to claim the actual cost. Please refer to Appendix A for current maximum subsistence rates.

How to make a claim:

For Agresso expenses use the form on Boris (http://db.bfnet.bracknell-forest.gov.uk/agrforms/Purchases/header.asp?Expenses=TRUE). An example of a completed form can be found on page 7.

You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

Process for filling in and submitting your claim form

1. Fill in all details, about your claims, making sure you include the following information:
   - Your name
• Your department (please be as specific as you can)
• Your Payroll reference number (found on your payslip)
• The date of each separate claim
• Descriptions and costs of the claims you are making
• Purpose of journey/expense/claim (please be as specific as you can)
• These items are coded to account code 0501 and will carry the VAT status indicated by the supplier on the Invoice/Receipt (see Appendix C)

2. Sign the form

3. Attach any relevant receipts (please see information about receipts on page 5 of this document)

4. The form should be signed by a valid Agresso authoriser, this should then be sent to the Accounts Payable team in Corporate Services Finance for input into Agresso

**Please see page 7 for an example of how your claims form should look once completed.**

**How your claim will be paid.**

You will be reimbursed for claims made directly via Agresso i.e. paid directly into the bank account used for your pay. This will be reimbursed within 5 days of receipt of a fully and correctly completed claim form in Accounts Payable.

**Tax position / Implications:**

Claims for subsistence up to the maximum allowance will not result in any tax liability for the person making the claim. Claims in excess of this maximum allowance will not result in any tax liability for the person making the claim ‘unless they are unusually lavish.’

**Frequently Asked Questions:**

• *If I buy a meal for another member of staff, can I claim reimbursement?*

Yes, provided that there are no tax implications for the other staff (see above). If there are, each person must claim separately.

**Where to go for further information:**

• Your departmental Human Resources section
• Appendix A of this document
10. EVENING MEETINGS

What the Policy says:

Employees required to attend a meeting involving Councillors or external parties which is expected to last until at least 8.30pm, qualify for payment of subsistence allowances up to the maximum set.

Eligibility:

- Expenses must have been incurred wholly, exclusively and necessarily in the performance of activities related directly to the running of or furtherance of the work activities of the Council.
- If you choose to make a round trip home, rather than take your meal at work, the subsistence allowance and not the mileage will be paid. In this case, no receipts will be required.

Allowances:

Assuming the above criteria are met, you are entitled to claim either the actual cost or the appropriate maximum set subsistence allowance, whichever is the lowest. Please refer to Appendix A for current maximum subsistence rates.

How to make a claim:

There is one form for claims in respect of evening meetings (see page 9). Your line manager should be able to advise you of where to get copies of this form. Alternatively, you can download a copy of it from BORIS (http://boris.bracknell-forest.gov.uk/evening-mileage-claim-form.xls).

You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

Process for filling in and submitting your claim form

1. Fill in all details, about your claims, making sure you include the following information:
   - Your name
   - Your department (please be as specific as you can)
   - Your Payroll reference number (found on your payslip)
   - The date of each separate claim
   - Descriptions and costs of the claims you are making
   - Purpose of journey/expense/claim (please be as specific as you can)

2. Sign the form

3. Attach any relevant receipts (please see information about receipts on page 5 of this document)
4. Pass the form for your line manager to sign, who will then arrange for it to be sent to your section's finance team, this will be sent to payroll for input

Please see page 9 for an example of how your claims form should look once completed.

**How your claim will be paid.**

You will be reimbursed for claims made directly via payroll i.e. paid directly into your bank account along with your usual regular pay. If you want to be reimbursed with your 'next' pay you will need to make sure your claim is submitted by the appropriate payroll deadline (Details are on BORIS at [http://boris.bracknell-forest.gov.uk/payroll-dates-2007.pdf](http://boris.bracknell-forest.gov.uk/payroll-dates-2007.pdf) or ask your line manager or speak to the Council’s payroll team). If you miss this deadline you will be paid in the following month.

**Tax position / Implications:**

The Inland Revenue regards these expenses relating to evening meetings as taxable, and so they need to be administered separately from non-taxable expenses, through the Payroll system.

**Where to go for further information:**

- Your departmental Human Resources section
- Appendix A of this document
11. MOBILE PHONE CALLS

What the Policy says:

‘Mobile telephones should only be issued to those employees who need one to ensure the efficient discharge of their duties.’

‘The employee’s line manager will be responsible for determining whether a mobile phone is necessary. The line manager should ensure that there is sufficient budget to cover the cost of the equipment, line rental and business calls before agreeing to the provision of a mobile telephone.’

Eligibility:

- A work mobile phone will only be issued to you if your line manager agrees it is necessary for you to have one and agrees to cover all costs involved from their departmental budget.
- The Council has a limited list of mobile phones that are suitable for employee use as a work phone.
- Mobile telephones remain the property of the Council and must be returned to IT services when you leave or if your job changes so that it is no longer necessary for you to have one.
- The mobile phone must be switched on and calls or voicemails must be responded to promptly during the times agreed between you and your line manager.
- You are responsible for taking sensible precautions to prevent the loss or misuse of your mobile telephone:
  - Do not leave equipment unattended in a public place or store securely if left unattended.
  - Ensure access is PIN or password protected.
  - Report any theft or misuse immediately.
  - If it is necessary to leave equipment in a car ensure that it is locked in the boot.
- Inappropriate or improper use of a mobile telephone will result in the Council taking action against you in accordance with the Disciplinary procedure.

Allowances:

- As notes above, your line manager is responsible for agreeing the level of contribution to your mobile phone bills made by you. The balance will be paid by the Council.

How your claim will be paid.

If you are using a ‘work’ mobile phone your bills will be paid directly by the Council. In this case, your responsibility is about reimbursing the Council for personal calls and text messages made as explained above.

If you use a personal mobile phone and are claiming for individual calls made and text messages sent as explained above, you will be reimbursed for claims made directly via payroll i.e. paid directly into your bank account along with your usual regular pay. If you want to be reimbursed with your ‘next’ pay you will need to make sure your claim is submitted by
the appropriate payroll deadline (Details are on BORIS at http://boris.bracknell-forest.gov.uk/payroll-dates-2007.pdf or ask your line manager or speak to the Council’s payroll team). If you miss this deadline you will be paid in the following month.

Tax position / Implications:

None.

Frequently Asked Questions:

Can I use my work mobile phone for personal text messages or calls?

• You will be required to make a reasonable contribution towards the cost of calls and text messages. This contribution will be assessed annually by your line manager and agreed with you. If, however, it is possible for you to identify personal use from the bills, and this is not unduly onerous, you should reimburse the cost of personal text messages and calls plus VAT.

• Your line manager will be responsible for monitoring your level of personal calls and text messages and ensuring that your contribution to them is reasonable. If personal usage reaches a level that is considered to be excessive or unreasonable your mobile phone can be withdrawn and you will be asked to provide your own handset. The Council would then arrange to reimburse you for the cost of any business calls.

• Inappropriate or improper use of a mobile telephone will result in the Council taking action against the employee in accordance with the Disciplinary procedure.

If I own my own mobile but use it for work calls will I be reimbursed?

• You are entitled to claim for calls made from your own mobile so long as these were related directly to the running of or in furtherance of the work activities of the Council.

• You will need to provide printed evidence of when the call was made (i.e. an annotated copy of your itemised phone bill). You will not be able to apply for any payment if you do not have a copy of your bill. If you use a ‘pay as you go’ mobile and do, therefore, not receive a written bill, you will not be able to claim any expenses.

• You may claim for the cost of the call/text and VAT but no element of the line rental.

Where to go for further information:

• Your departmental Human Resources section
12. GIVING/RECEIVING HOSPITALITY

What the Policy says:

Gifts and hospitality given to a Councillor or an employee must, as required by the Council’s Code of Conduct at the time, be recorded in the appropriate gifts/hospitality register. Similarly, gifts and hospitality given to external organisations or individuals must, as also required by the Council’s rules in force at the time, be recorded in the appropriate gifts/hospitality register. These must be approved by the appropriate line manager for employees or by the Democratic Services Manager for Councillors.

Details:

Giving Hospitality

- Offers of hospitality can only be made by employees, not Councillors, and should only be given if the event to which an external organisation or its representative is invited is directly related to the Council’s business.
- Councillors can not offer hospitality to external organisations or individuals.
- Where employees issue invitations to external organisations or individuals, these must be properly authorised by the employee’s line manager and must be recorded in the appropriate register when the cost exceeds £25.
- Significant personal gifts to contractors and/or outside suppliers must never be given or offered, although small insignificant items of token value may be acceptable. Examples could include Council mouse mats, book marks, pens, mugs, etc.
- When offering authorised hospitality, all employees should be particularly sensitive to the timing of possible decisions which the authority may be taking which could affect those accepting the hospitality offered. The extent of the hospitality offered must be reasonable and proportional to the event/activity for which it is being offered. For example, the provision of a buffet lunch at an event which runs over the lunch period would be likely to be considered reasonable but a multi course lunch at an expensive restaurant would not.
- The use of Council resources to fund or part fund internal parties e.g. a retirement parties for a long serving employee would not be considered a suitable use of Council resources and could lead to disciplinary action against the person who authorised such expenditure. However, specific activities such as the Long Service Award annual event are authorised and approved as an acceptable use of the Council’s financial resources.
- Each Director may, however, identify a separate budget from which they can incur expenditure, in exceptional circumstances, associated with ‘celebratory’ events, such the attainment of ISO accreditation or other awards, or to promote staff morale.

Receiving Hospitality

- Offers of hospitality or gifts should only be accepted if there is a genuine need to impart information or it is appropriate that the Council should be represented at a particular function. This would only be considered as appropriate or required where the functions of the Council as a local authority were to be associated with the event.
- Offers to attend purely or mainly social or sporting functions should only be accepted when:
  o The function is part of the life of the community or where the authority should be seen to be represented and,
o Attendance would not, taking into account all relevant circumstances, give rise to suspicion by any reasonable member of the public.

- Attendance must be properly authorised and recorded.
- Where hospitality has to be declined, this should be done in a courteous, polite but firm manner whilst informing those making the offer of the Council's procedures.
- Significant personal gifts from contractors and outside suppliers must never be accepted, although small insignificant items of token value may be accepted. Examples could include pens, diaries, etc. with an estimated monetary value of less than £10.
- When receiving authorised hospitality, all participants should be particularly sensitive to the timing of possible decisions which the authority may be taking which could affect those providing the hospitality.

**How to get authorisation for giving hospitality:**

You need to get authorisation from your line manager before giving any hospitality.

It is the responsibility of line managers to decide whether or not they feel the gift of hospitality is necessary and appropriate and to inform you of their decision. It is also the responsibility of line managers to consult with the appropriate head of service or director about your request for giving hospitality if they feel it is necessary to do so.

**How to record hospitality received:**

You need to record any gifts of hospitality received in the hospitality register for your department. This is kept by your Director’s Personal Assistant.

**How to make a claim:**

For Agresso expenses, use the form on Boris (http://db.bfnet.bracknell-forest.gov.uk/agrforms/Purchases/header.asp?Expenses=TRUE). An example of a completed form can be found on page 7.

You should complete and submit a claim form at least once every quarter (to 30th June, 30th September, 31st December and 31st March).

If claims are not submitted within one month of the end of each quarter they will be regarded as out of date and will not be reimbursed, except in exceptional circumstances.

---

### Process for filling in and submitting your claim form

1. Fill in all details about your claims, making sure you include the following information:
   - Your name
   - Your department (please be as specific as you can)
   - Your Payroll reference number (found on your payslip)
   - The date of each separate claim
   - Descriptions and costs of the claims you are making
   - Purpose of journey/expense/claim (please be as specific as you can)
   - Claims for hospitality are coded to **account code 3456** and carry the VAT status as shown on the invoice from the supplier

2. Sign the form
3. Attach any relevant receipts (please see information about receipts on page 5 of this document)

4. The form should be signed by a valid Agresso authoriser, this should then be sent to the Accounts Payable team in Corporate Services Finance for input into Agresso

Please see page 7 for an example of how your claims form should look once completed.

How your claim will be paid.

You will be reimbursed for claims made directly via Agresso i.e. paid directly into the bank account used for your pay. This will be reimbursed within 5 days of receipt of a fully and correctly completed claim form in Accounts Payable.

Tax position / Implications:

None. Long service awards are non-taxable.

Where to go for further information:

- Your departmental Human Resources section
APPENDIX A: CURRENT RATES

MILEAGE RATES

CAR ALLOWANCE RATES EFFECTIVE 1.4.2007

**CASUAL USERS**

<table>
<thead>
<tr>
<th>Per Mile</th>
<th>451-999cc</th>
<th>1000-1199cc</th>
<th>1200-1450cc</th>
</tr>
</thead>
<tbody>
<tr>
<td>First 8,500</td>
<td>40.5p</td>
<td>44.2p</td>
<td>55.8p</td>
</tr>
<tr>
<td>Business miles</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>After 8,500</td>
<td>12.1p</td>
<td>12.1p</td>
<td>14.4p</td>
</tr>
<tr>
<td>Business miles</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**ESSENTIAL USERS**

<table>
<thead>
<tr>
<th>Per Mile</th>
<th>451-999cc</th>
<th>1000-1199cc</th>
<th>1200-1450cc</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lump Sum</td>
<td>£726</td>
<td>£819</td>
<td>£1,056</td>
</tr>
<tr>
<td>Per Annum</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First 8,500</td>
<td>32.0p</td>
<td>34.6p</td>
<td>43.4p</td>
</tr>
<tr>
<td>Business miles</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>After 8,500</td>
<td>12.1p</td>
<td>12.1p</td>
<td>14.4p</td>
</tr>
<tr>
<td>Business miles</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**MILEAGE RATES FOR MOPEDS & MOTORBIKES**

<table>
<thead>
<tr>
<th>Up to 50cc</th>
<th>50cc – 125cc</th>
<th>126cc – 250cc</th>
<th>251 – 500cc</th>
<th>Over 500cc</th>
</tr>
</thead>
<tbody>
<tr>
<td>First 1,500 business miles per annum</td>
<td>13.74p</td>
<td>20.83p</td>
<td>29.92p</td>
<td>39.34p</td>
</tr>
<tr>
<td>1,501 – 5,500 business miles per annum</td>
<td>11.41p</td>
<td>16.84p</td>
<td>23.27p</td>
<td>30.03p</td>
</tr>
<tr>
<td>5,501 – 11,000 business miles per annum</td>
<td>10.08p</td>
<td>14.63p</td>
<td>19.72p</td>
<td>24.93p</td>
</tr>
<tr>
<td>VAT on the Petrol element per mile</td>
<td>0.562p</td>
<td>0.688p</td>
<td>0.843p</td>
<td>1.031p</td>
</tr>
</tbody>
</table>

**MILEAGE RATES FOR BICYCLES**

<table>
<thead>
<tr>
<th>MILEAGE RATE FOR ALL CYCLISTS</th>
<th>20 pence per mile</th>
</tr>
</thead>
</table>
# Subsistence Allowances

Effective from 1 April 2007

## Subsistence Allowances

<table>
<thead>
<tr>
<th>Meal</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>6.23</td>
</tr>
<tr>
<td>Lunch</td>
<td>8.60</td>
</tr>
<tr>
<td>Tea</td>
<td>3.40</td>
</tr>
<tr>
<td>Evening Meal</td>
<td>10.65</td>
</tr>
</tbody>
</table>

## Out of Pocket Expenses

<table>
<thead>
<tr>
<th>Period of Time</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Night</td>
<td>4.81</td>
</tr>
<tr>
<td>Per Week</td>
<td>19.23</td>
</tr>
</tbody>
</table>

## Meal Charges for Residential and Allied Staff

<table>
<thead>
<tr>
<th>Meal Type</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>0.73</td>
</tr>
<tr>
<td>Dinner/Main Meals</td>
<td>1.26</td>
</tr>
<tr>
<td>Tea</td>
<td>0.36</td>
</tr>
<tr>
<td>Snack/Supper</td>
<td>0.58</td>
</tr>
</tbody>
</table>
APPENDIX B: EXPENSES RELATED TO FLEXIBLE WORKING

For those who work at home, there will be a household expenses allowance of up to £150pa, to contribute to any additional costs of heating, lighting, insurance etc. This would be claimed quarterly in arrears according to the proportion of working days spent working from home – 100% of the allowance could be claimed if completely home-working, 20% if one day per week on average spent working from home, etc. Paying in arrears means the actual amount of home-working can be reflected rather than the anticipated amount. The amount paid would be subject to tax. Receipts/proof of additional expenditure incurred are not required to pay the expenses allowance, but if the individual employee wishes to make a request of the Inland Revenue to treat any part of it as a business expense, the receipts would be an important part of that claim. The employee would also need to satisfy the Inland Revenue that the expense was incurred wholly, exclusively and necessarily in the performance of the job before any tax relief would be considered.

Arrangements will be made to compensate the individual for telephone calls and/or provide a mobile phone. If the home is not the principal place of work, journeys to that place of work will still be regarded as normal home to work travel and will not be claimable. The normal expenses rules will apply, but employees should note that subsistence allowances will not be paid for people working from home or at their principal place of work.

An employee operating as a true home worker would differ in that their home would be recognised as their normal place of work. In this case, travel expenses from home may be payable if the individual is required to visit the offices; the circumstances of individual cases will be taken into account. Again, arrangements will be made to compensate the individual for telephone calls and/or provide a mobile phone. If there is a proven business need for a dedicated line which the Council approves then the cost of installation and line rental should be paid.

The home workstation should be adequate to meet Health and Safety needs (see “Health and Safety Issues”). The Council will offer a small range of office furniture such as a chair or desk free to home workers and those who work partly at home to assist with the one-off set-up expenses they may incur. This furniture would become the employee’s property. If the employee prefers to select their own desk, chair etc (for example to have a style more in keeping with their home décor or the space available) then the organisation will reimburse them, against receipts, up to a sum of £300 as a contribution to the cost of the furniture offered to them through the employer. This amount will be reviewed every two years. If the furniture is used for personal as well as business use then a taxable benefit may arise; employees should keep private use to a minimum in order to avoid this.

Casual or infrequent home use of the person’s own PC is discouraged, as no IT support is available, computer packages and operating systems may not be compatible, and vulnerability to computer viruses is a concern. In these cases the Council will consider making a laptop available for such work. Telephone provision may be by issue of a mobile phone, reimbursement of outgoing business calls from a personal number, or, in certain cases, installation of a separate phone line. It is not recommended that individuals should give out their personal home phone number or home address for business use as this may cause unwanted intrusion into their personal life.

The Manager should consult IT to determine what alternatives are available and appropriate, and at what cost. The equipment issued remains the property of the Council and will be
withdrawn if its provision is no longer justified, or if the employee no longer works at home. The individual will be asked to sign an inventory of ICT equipment issued, which details the conditions under which it is issued.

IT equipment issued for home use should not be used for personal purposes and should not be used by friends or members of the family. Additional software may not be loaded onto the equipment except by IT staff and with their approval, nor should the configuration of the machine be changed except by IT staff.

Loss of or damage to equipment must be reported promptly to the manager.

The area in which the individual works at home must be conducive to work, sufficiently secure and safe, but need not be a specific office set-up.
## APPENDIX C: VAT STATUS CODES

<table>
<thead>
<tr>
<th>Tax code</th>
<th>VAT</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1</td>
<td>0.00</td>
<td>Exempt Inputs</td>
</tr>
<tr>
<td>P2</td>
<td>0.00</td>
<td>Zero Rated Inputs</td>
</tr>
<tr>
<td>P3</td>
<td>0.00</td>
<td>Non Business Inputs</td>
</tr>
<tr>
<td>P4</td>
<td>17.50</td>
<td>17.5% Standard Rated Inputs</td>
</tr>
<tr>
<td>P5</td>
<td>17.50</td>
<td>Gross 17.5% Standard Rated Inputs</td>
</tr>
<tr>
<td>P6</td>
<td>5.00</td>
<td>5% Reduced Rate - Fuel and Energy</td>
</tr>
<tr>
<td>P7</td>
<td>17.50</td>
<td>Inputs - Pro Forma Invoices</td>
</tr>
</tbody>
</table>
## APPENDIX D: ACCOUNT CODES

### Expenses Codes

**Revenue**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0501</td>
<td>Subsistence</td>
</tr>
<tr>
<td>0502</td>
<td>Professional Subscriptions etc</td>
</tr>
<tr>
<td>0510</td>
<td>Subsistence - Taxable</td>
</tr>
<tr>
<td>0920</td>
<td>Recruitment Expenses</td>
</tr>
<tr>
<td>0940</td>
<td>Training Costs</td>
</tr>
<tr>
<td>0941</td>
<td>Seminar Costs</td>
</tr>
<tr>
<td>1256</td>
<td>Car Park Charges</td>
</tr>
<tr>
<td>2406</td>
<td>Taxi Charges</td>
</tr>
<tr>
<td>2500</td>
<td>Staff Public Transport Fares</td>
</tr>
<tr>
<td>3451</td>
<td>Approved Conference Fees &amp; Expenses</td>
</tr>
<tr>
<td>3455</td>
<td>Refreshments</td>
</tr>
<tr>
<td>3456</td>
<td>Hospitality</td>
</tr>
</tbody>
</table>

**Capital**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8260</td>
<td>Training Costs - Capital</td>
</tr>
<tr>
<td>8261</td>
<td>Seminar Costs - Capital</td>
</tr>
<tr>
<td>8262</td>
<td>Car Park Charges - Capital</td>
</tr>
<tr>
<td>8263</td>
<td>Taxi Charges - Capital</td>
</tr>
<tr>
<td>8264</td>
<td>Staff Public Transport Fares - Capital</td>
</tr>
<tr>
<td>8265</td>
<td>Refreshments - Capital</td>
</tr>
<tr>
<td>8266</td>
<td>Hospitality - Capital</td>
</tr>
<tr>
<td>8267</td>
<td>Subsistence - Capital</td>
</tr>
</tbody>
</table>