

Expenses, Subsistence and Travel Procedure

Approved by:	
Date:	

Table of Contents

1.0	Purpose of Procedure	3
2.0	Scope of Procedure	3
3.0	Procedure.....	3
4.0	Document Details.....	8
4.1	Document Control	8
4.2	Revision History	8
4.3	Distribution and Notification	8

1.0 Purpose of Procedure

The purpose of this procedure is to advise individuals on how they can make a legitimate claim for the reimbursement of expenses incurred in undertaking their role with Bron Afon. The procedure outlines the travel framework which individuals are required to adhere to.

Bron Afon recognises the impact that travel can have on the environment and therefore acknowledges its role in maximising transport opportunities which both minimise carbon emissions and promote the most cost effective method of transport to employees undertaking official business.

2.0 Scope of Procedure

This procedure applies to all staff, including permanent, seconded and temporary/agency staff and those undergoing training and work experience.

The procedure will also apply to involved members and Board members travelling on Bron Afon business (subject to negotiations).

3.0 Procedure

3.1 Expenses & Subsistence Claims

Expenses & Subsistence claims should be submitted via [BA Central](#) and submitted to relevant Line Manager for authorisation. Claims should be supported by an uploaded photo or copy of a Vat receipt. In the absence of a receipt please provide a reason. Temporary staff must still submit paper claims and paid via their Agency.

Managers are required to check the submitted expense claim to ensure that its content is correct and the claim is legitimate before authorising the claim on BA Central.

Please refer to section 3.2 for further guidance on subsistence rates.

On the 11th (pre agreed date) of each month Payroll import all authorised claims. Any claims authorised after this date will be paid the following month. Payroll will refer any authorised claims over three months old to Director of Resources for approval before payment by Payroll.

3.1.1 Qualifications and professional membership

At the time of qualification funding being approved employees will be asked to sign a fees agreement. The terms of this agreement are 100% reimbursement of fees and other associated costs if leaving within 1 year and 50% reimbursement within two years. Upon leaving employment employees will agree a repayment plan with the L&D team and finance.

Employees, who receive funding for a role related professional membership, will be asked to sign an agreement confirming the amount and the repayment arrangements. Upon leaving employment, employees will be required to refund the value of any current memberships (pro rata to the length of time left on the membership). Membership can continue but employees must notify the membership organisation and make alternative payment arrangements.

3.1.2 Uniforms and Personal Protective Equipment and clothing

Bron Afon will provide uniforms or protective clothing that are required as a condition of the role and employment. All clothing must be ordered centrally from the procurement team. Safety Boots will be provided up to a value of £30 (amount as at Oct 20) per pair, this amount will be reviewed in line with HMRC guidelines; if employees wish to purchase more expensive boots they will be expected to pay the difference.

Uniforms must be returned on leaving Bron Afon's employment. Failure to do so may result in the value being deducted from any outstanding wages. Worn-out uniforms and other items carrying the Bron Afon logo must be returned for proper disposal. Other clothing and PPE (not carrying our logo) must be disposed of and recycled when possible.

3.1.3 Costs associated with the use of mobile phones/communication/data/computing devices

Bron Afon will cover usage costs as described in the [Mobile Device Policy](#). Employees are required to reimburse Bron Afon with any non business calls, data or text costs that over and above the limits set in the Mobile Device Policy. Bron Afon will not reimburse the business use call, data or text costs for personal mobile devices.

Employees will be sent an itemised bill if they go over the contractual calls, text or data allowances, as defined in the mobile device policy that they sign for. They must highlight personal use and make any necessary payments to the Finance team. Employees will be required to return mobile phones on leaving Bron Afon's employment and settle any private usage costs before leaving. Any outstanding amounts will be deducted from any outstanding pay.

3.1.4 Tools devices and other equipment

Bron Afon will supply all devices, equipment and tools necessary to perform the duties of employment. All such equipment must be returned on leaving Bron Afon's employment.

3.1.5 Health Cash Back Scheme

Employees are expected to utilise the health cash back scheme to assist with their health and wellbeing and to support their adherence to the Managing Attendance Policy. Information regarding the scheme and how to make a claim can be found on [Buzz](#) or the Simply Health website <https://www.simplyhealth.co.uk/sh/pages/homepage.jsp>.

3.1.6 Eye test for Display Screen Equipment (DSE)

Those employees included in the health cash back scheme must claim for both an eye test and spectacles direct from Simply Health.

For employees not included in the health scheme Bron Afon will reimburse the cost of an annual eye test for users of Display screen equipment. This examination will determine whether corrective spectacles are required for DSE work. If corrective spectacles are required for this purpose Bron Afon will reimburse the cost of a pair of spectacles up to a maximum of £50.00 or as part payment towards a more expensive pair.

Employees are not liable to tax or National insurance on the eye examination or the spectacles.

If spectacles are required for other vision defects Bron Afon will not contribute towards the cost.

3.2 Subsistence

A subsistence payment will not be made for meals taken within core hours, that is to say meals you would normally arrange for whilst in the office.

A subsistence payment will cover the purchase of a meal (including snacks, soft drinks or other beverages, but not alcohol). Claims should be reasonably incurred and should be made for the actual receipted cost, a maximum of £25 per day can be claimed (as detailed in the table below). A VAT receipt must be provided. Optional tipping will not be reimbursed, therefore must not be claimed.

Description	Amount	Details
Breakfast rate: early starters (leave home before 6 am)	£5	Only payable to employees who start early on an irregular basis
Five hour rate	£5	Employee's business journey has to last at least 5 hours
Two meal rate	£10	Employee's business journey has to last at least 10 hours
Late evening rate (finish work after 8 pm)	£15	Only payable when employee finishes late on an irregular basis
Combination	Up to £25 (max)	If employee's journey lasts 5 or 10 hours and they also have to work late, or start early

Subsistence for any other expenses incurred will be paid at the line manager's discretion and should be reasonable, this includes the purchase of tea and coffee/refreshments for business meetings held off site.

Any hospitality payments made on behalf of others need to be agreed with your line manager in line with acceptable governance and [Code of Conduct](#) requirements.

Managers who authorise the payment are required to check the amount to ensure that it is reasonable. Managers have the discretion to reject a claim if it is thought to be unreasonable and so employees are advised to check prior to incurring the cost if they are in any doubt as to what reasonable means.

3.3 Travel

3.3.1 Sustainable Travel Choices

The information given in this procedure must be followed when deciding how to travel for a particular journey. Managers should ensure the following principles are observed to:

- Reduce overall business travel through technology
- Reduce emissions related to business related travel
- Reduce the costs to the business of travel and improve our competitiveness

3.3.2 Sustainable Travel

3.3.2.1 Can the journey be avoided?

This both increases productivity avoiding travelling time and reduced emissions.

If the journey can be avoided through a video conference, local computer video software, telephone conference or telephone call then this should be considered.

Employees should plan their work / appointments to avoid excessive travel or peak travel times / congestion as much as possible though it is recognised that this is not appropriate for the highly responsive nature of parts of the business.

3.3.2.2 Shared cars for training / team meetings / events

Single occupancy car journeys emit high levels of CO₂ per passenger. Where practicable to do so, journeys should be shared with colleagues and passenger miles can be claimed, rates are outline in section 3.4.

Meeting organisers/managers should encourage attendees to car share to the venue.

3.3.2.3 Distance claimed / travelled

Journeys from home to work are not reimbursed. Particular care therefore needs to be taken in claiming for business journeys which start or finish at home, which must be claimed as the lesser of the distances, actually travelled compared to the mileage from/ to the designated base. E.g. if your journey starts and/or ends at home, you need to deduct the distance you would have travelled to work from your claim if the journey takes you past your base. So someone based at the HQ who is travelling to Newport from home (Pontypool) can claim for the distance from the HQ to Newport, not from their home. This is done by deducting the distance from home to work from the claim.

A claim must be made for the shortest route and this should be planned for in advance of setting out on any journey. Parking and toll fees will be reimbursed by submitting expenses claim on BA Central. if they meet the criteria set out in the Expenses, Subsistence and Travel Policy, receipts must be included.

When using a Bron Afon vehicle for travel to and from work use the most direct route. Personal errands should not be incorporated into the journey.

Mileage claims must be submitted via [BA Central](#). Post codes must be submitted for start and end journeys and any mileage to and from home deducted as explained above. Claims are submitted to relevant Line Manager for authorisation.

Managers are required to check the submitted mileage claim to ensure that the mileage claimed is legitimate before authorising the claim on BA Central.

On the 11th (pre agreed date) of each month Payroll import all authorised mileage claims. Any mileage claims authorised after this date will be paid the following month. Payroll will refer any authorised mileage claims over three months old to Director of Resources for approval before payment by Payroll.

3.3.2.4 Using a bicycle for business travel

There is a mileage allowance for business travel by bicycle, excluding bicycles provided by Bron Afon. Claims are to be submitted on BA Central in the same way as car mileage claims.

3.3.2.5 Use of trains / buses

Bus and train journeys allow high productivity due to good working conditions aboard. Consideration should be given to the overall cost and potential to car share to events held outside the Torfaen Borough area. The default position is the cheaper option between the cost of driving and parking against the cost of travelling by bus or train.

As with all purchases budget holders should always look to obtain best value for money before deciding which ticket to purchase and advantage should always be taken of best prices available, which includes standard class rail tickets, split tickets (likely to reduce the overall cost) rather than 'open ended' tickets, where possible.

Wherever possible, and subject to business needs, travel reservations should be made in time to take advantage of cheaper fares (e.g. off-peak).

Reimbursement is claimed via BA Central submitted expenses as explain in section 3.1.1.

3.3.2.6 Hire Car

The use of hire-cars will be permitted only where it can be shown that this is the most like for like cost effective mode of transport. The use of hire cars must be signed off by the Head of Service and arranged through approved suppliers.

3.3.2.7 Air travel

Travel by air is permitted only when it can be demonstrated that better value for money can be obtained by flying, taking into account the respective journey times and overall cost of the trip.

Wherever possible, and subject to business needs, travel reservations should be made in time to take advantage of cheaper fares (e.g. off-peak, Apex). Air travel must be signed off by the Director.

3.4 HMRC mileage rates

[\(HMRC\) mileage rates](#) Rates will be updated annually as necessary in accordance with HMRC rates.

Type of vehicle	First 10,000 miles	Above 10,000
Cars and vans	45p	25p
Motorcycles	24p	24p
Cycles	20p	20p
Passenger allowance	5p per passenger	5p per passenger

All rates above are per mile.

3.5 Disturbance Allowance

If you are required to change your base of operations outside of the Borough of Torfaen for a period of 6 months or more and you incur additional travel miles of 15 miles or more using the shortest route, you will be entitled to a one off payment of £250.00 as a disturbance payment (pro-rata for part time employees).

3.6 Driver safety and responsibility

Individuals must be aware of their responsibility to drive safely and to comply with the [Driving Policy](#) which is available on [Buzz](#) & Road Traffic Act and the Highway Code at all times.

4.0 Document Details

4.1 Document Control

Responsible Officer	K Armstrong		
Approval / Review			
Author	N Dade Jones		
Version	1.0		
Status	Live		
Links to policies:	Expenses, Subsistence and Travel Policy Driving Policy Code of Conduct Recruitment Policy		
Links to other procedures/forms:	Expenses, Subsistence and Travel Procedure Disciplinary Policy Procedure		
Date of Issue:	22/10/20	Next Review Date:	6 October 2019

4.2 Revision History

Version	Date	Author	Comments
Number	Date of revision	Person who made change	Description of why/what changes have been made. Example:
0.1			First draft by Author
1.0			Approved

4.3 Distribution and Notification

Name	Title	Date of Issue	Version
Name or Team	Job title	Date distributed	0.1
Buzz	Person responsible for putting it on Buzz		1.0