



## Business Travel & Subsistence Policy (917/2022)

### Abstract

This policy explains the circumstances under which police officers and police staff may claim and book business travel and subsistence, ensuring the most appropriate and economical form of transport is used on each occasion. It also sets out the requirements for completion, supervision and authorisation of claims.

Any queries regarding this policy should be directed to Shared Business Services - HR Operations the first instance.

### Policy

#### 1. Introduction

1.1 This policy is required to ensure there are clear instructions on the criteria, application process and authority levels for all travel and subsistence claims.

#### 2. Scope

2.1 The procedures associated with this policy detail the business travel and subsistence provisions available within Sussex Police and the authority levels appropriate to each claim. It also provides the current rates for all types of vehicle use and subsistence claims available.

#### 3. Policy Statement

3.1 It is Sussex Police policy to reimburse police officers and police staff for additional expenditure on travel and subsistence claims in the pursuit of police business.

3.2 Policies and associated guidance should inform decision making which should consider organisational values, professional judgement (on the context and circumstances of each situation) and 'policing principles'. Decisions and subsequent action taken should be proportionate, legitimate and ethical as informed by the National Decision Making Model (NDM).

### Procedure

#### 1. Introduction and Overview

1.1 All police officers and police staff are responsible for the cost of all travel commuting between their home and permanent place of work.

1.2 If undertaking work related travel to another location claims for work related mileage travel can be made; for police staff any claims should deduct usual daily commute mileage. For officers usual daily commute mileage can be claimed unless the following

exceptions apply in which case usual daily commute mileage should be deducted from the mileage claim:

- the journey is in whole or part substantially the same as the daily commute and/or;

- where the distance travelled is less than ten miles longer than the normal daily commuting distance in any one direction. Please see the Police Officer deduction of daily commute mileage from work related mileage claim guidance for further information.

1.3 For the purpose of these procedures, permanent place of duty is defined as follows:

- Chief Superintendent / Superintendent – Divisional HQ or other police establishment as designated on their posting document

- Chief Inspector and below – police station or other police establishment in which the member is stationed (this includes temporary postings)

- Police staff – the contracted site base as detailed in their contract

1.4 Exceptions to this exist for individuals who can claim home to work travelling time as duty mileage at either the casual or essential user rate, in the following circumstances:

- They are on an on-call rota; or

- They are required to carry out more than one tour of duty than their normal arrangement; or,

- They are recalled to duty between two tours of duty;

- They travel to and from home between tours, or due to being recalled.

1.5 When booking business travel and accommodation please refer to the Estates and Facilities Travel and accommodation booking portal.

1.6 All business travel by public transport will be 2nd class or economy class except for Superintendents or above and police staff equivalent as they are entitled to travel in 1st class when using a train. However, it is expected that first class travel will only be used when there is a sound business reason to do so.

1.7 All public transport including air travel should be by the most economical means.

1.8 Individuals will be reimbursed the actual subsistence expenditure incurred in the course of their duty provided it is deemed by their line manager to be:-

- Necessary and reasonable;

- Supported by a VAT receipt, i.e. it will have a VAT number on it (credit card receipts / statements are not acceptable). Wherever possible the receipt should reflect the amount being claimed (e.g. for public transport);

- Bus / train tickets should also be attached to the A27 form;

- For mileage it is accepted that the receipt may not directly relate to the amount being claimed but it should be dated prior to the date of the mileage claimed. If no receipt or ticket is available this should be noted on the A27 form and signed by the line manager.

If it is not possible to provide a VAT receipt due to exceptional circumstances these will need to be authorised by the line manager.

## **2. Submitting Claims Forms**

2.1 All claimants must submit expense claims (A27 form) on a monthly basis. Claims which are more than 3 months old will be rejected unless there is a good reason for the delay and a G30 memo with explanation is sent countersigned by a Divisional Commander or Head of Department.

2.2 Claims submitted in one month should include all expenses incurred during the previous claim period. The claim period is between the 16th of the previous month to the 15th of the current month. A27s need to be with Payroll by close of business, usually by 20th of the month (published on the intranet) to be paid in next months' pay. It is expected, therefore, that those who incur expenses during each month of the year will submit twelve claims in any one-year period.

2.3 For detailed instruction on business travel and subsistence claims please refer to Business Travel and Subsistence flowchart.

2.4 By submitting an expense claim (form A27) you are confirming:

- All expenses and allowances claimed comply with this policy document;
- All original receipts for expenses should be attached to the claim;
- None of the items claimed have been included in any previous claim

## **3. Business Travel**

3.1 Individuals who have a valid Basic Driver Authority driving permit and need to undertake a journey in the normal course of their duties, must, wherever possible, use a Sussex Police vehicle.

3.2 Supervisors must have regard to the priority of the journey in determining whether police transport should be made available.

3.3 The Use and Safeguarding of Police Vehicles and Non Police Vehicles for Policing Business Policy (Surrey and Sussex) (1000) should be followed.

3.4 All individuals using their own private vehicle on Sussex Police business, must have the appropriate motor insurance in place. This applies to all business miles travelled irrespective of whether or not a claim is made for the journey.

3.5 Attention is drawn to the fact that when signing a mileage claim form, the individual is signing to certify that their motor insurance policy covers business journeys undertaken on behalf of Sussex Police. Failure to hold adequate insurance could make the individual personally responsible for any losses.

3.6 By submitting a claim for mileage, the individual is confirming to Sussex Police that, whilst using the vehicle that is the subject of each claim they;

- Hold and continue to hold a full and valid licence to drive the vehicle in the United Kingdom;
- Maintained the vehicle in a roadworthy condition and hold a valid MOT (if applicable);
- Assessed the vehicle prior to use as suitable for the purpose to which it was put;
- Assessed their ability to undertake the journey prior to use;
- Read and adhered to all current Sussex Police policy, procedures and guidance relating to driving to work;
- Have effective motor insurance to adequately cover their use of the vehicle in respect of the journey(s) claimed for;
- Obtained and retained VAT receipts to allow for reimbursement of reasonable additional expenses and evidence of expenditure. The receipts should be submitted with the expenses claim form (A27), on a monthly basis and will be reimbursed through the police officer or police staff member's salary;
- Are confirming that use of a fleet or hire vehicle was considered but not possible to use for these journeys.

#### **4. Business Travel Rates**

4.1 There are a number of motor vehicle rates which are categorised and detailed in full within the travel and subsistence rates document. The mileage reimbursement covers the cost of petrol and an allowance towards the depreciation of the individual's personal vehicle where the individual has used their own vehicle.

NB: To encourage car sharing, the driver of the vehicle can claim additional money for each passenger on a business journey on top of the appropriate mileage rate. Each passenger must be named on the A27 claim form to be eligible and for auditing purposes. For the avoidance of doubt, passengers are not permitted to claim mileage.

#### **5. Essential Car Users**

5.1 Essential car user status will be subject to the approval of the Divisional / Departmental Commander provided the criteria below is met:

- The individual is expected to exceed 5,500 miles in the financial year and will have to regularly use their own vehicle as a fleet vehicle may not be available; or
- Required to use their vehicle for police business more than 3 days a week and in agreement with their line manager; or
- Have to regularly use their own vehicle for work where a fleet vehicle may not be available; or
- Be a Dog Handler who is not provided with access to a suitable vehicle for the transportation of their police dog(s) i.e. those Dog Handlers currently based at Gatwick Airport are entitled to claim mileage for the transportation of their Police Dog(s) from their

home address, where the dog is housed overnight, to their place of work at Essential User Allowance rate.

5.2 When the criteria for receiving essential user car allowance are no longer fulfilled, the line manager will discuss this with the individual and, if they are not able to justify its payment, the manager will take steps to stop the allowance.

## **6. Applying to become an Essential Car User**

6.1 Provided the criteria above is met, the application can continue and the process detailed below followed:

- The applicant must complete the essential car user claim form and attach it to an email which should be used to provide any other supporting information;
- Regarding the individual's application and forward to their line manager.
- The line manager must include a start date and obtain the approval of the Divisional Commander / Head of Department
- If the application is approved the Command Team will forward the email, containing all the previous emails from the individual and line manager, to Payroll HQ copying in the line manager and individual for their information;
- The email should confirm the date the essential user allowance should be paid from and specify that authority is being given;
- If the application is rejected the Command Team will reply to the line manager with the reasons for rejection;
- Claims for the lump sum must be submitted using an A27 form on a monthly basis, regardless of how much mileage has been undertaken in that month (Claim periods are from the 16th of one month to the 15th of the next month);
- All claims on an A27 form must be signed by the line manager and clearly marked whether the lump sum is also being claimed;
- Petrol receipts must be attached to the A27 form to cover the relevant claim period. If no receipt is available this must be clearly noted on the A27 form with the reasons why;
- Credit card receipts will not be accepted and may mean the A27 form is returned to the individual unpaid.

6.2 If either the main or the secondary vehicle changes the individual will need to email Payroll with the details. It is the responsibility of the individual to ensure that they have a valid driving licence, MOT (if applicable) and insurance that covers business use.

## **7. Casual User Mileage**

7.1 Casual car user covers individuals who may occasionally be required to use their own vehicles for business travel. This must be approved by the line manager and subject to the criteria below:

- When the journey is essential;

- When a Sussex Police vehicle or convenient public transport is not available or where a fleet vehicle will not be available for operational use for the day;
- If it is more economical or practical than travelling by public transport and claiming compensation for overtime involved;
- When the individual is not receiving an essential user allowance;
- Individual claims in excess of 100 miles should not normally be made as hiring a vehicle should be more economical as long as the person is a permit holder.

7.2 Claims are made via the A27 form as outlined for essential users.

7.3 Individuals claiming casual user mileage will receive a P11d for taxation on the difference between the casual user rate and the approved His Majesty's Revenue and Customs (HMRC) rate. If however, the voluntary mileage rate is claimed there is no tax / P11d implication.

## **8. Training Course – Mileage Claim**

8.1 For the purpose of attending approved training courses the following means of transport may be considered:

- Travel by police transport;
- Travel by public transport from the railway station or bus station nearest to the claimant's home;
- Use of the claimant's own vehicle;
- Car sharing, wherever possible, in which case only one claimant can make a claim (please see 4.1 above);
- Hire vehicle, if this is more cost effective and the driver is a current force driving permit holder.

The approval of the line manager must be sought before using the individual's own car for business travel and any claims submitted on an A27 form. Car sharing is encouraged wherever possible.

8.2 For courses of more than one day's duration, where accommodation is offered and remains available, individuals are encouraged to make use of this facility. In these circumstances, claims for travel expenses may only be for one return journey per course or per week only will be paid.

8.3 Where accommodation is not available or the individual has caring responsibilities or a disability requiring them to travel each day, then claims for the excess mileage at the start and end of each day will be paid to police staff. Police officers are entitled to claim the full mileage incurred.

8.4 Available accommodation will be allocated having due regard to the distance to be travelled. Priority will be given to those individuals who live farthest away from the training venue. Where an individual travels on a daily basis they will not be entitled to breakfast, lunch, evening meal or overnight allowances.

8.5 Police staff should deduct their usual mileage and time to get to work from their journey to their training course venue. Therefore, they should only claim payment for any additional mileage and duty time only (normal home to work mileage may be recorded as record only mileage on the A27 claim form). The normal casual user rate will be paid. Subsistence allowances are detailed in the travel and subsistence rates document.

## **9. Car Hire**

9.1 Individuals required to drive a hire vehicle should be the holder of a Basic Driver Authority driving permit. They must hold and produce a full driving licence at the time of rental. All such drivers will be covered by Sussex Police motor insurance policy. Engine size should not exceed 1800 cc.

9.2 Before starting the journey, the individual will check and record the hire vehicle for damage (scratches, dents etc) or any other abnormalities. Any existing damage should already be identified on the rental vehicle condition report supplied with the vehicle. If new damage is found the individual must contact the car hire provider and complete their incident report form. This is necessary so that Sussex Police is not held liable for the cost of repair of any damage for which it is not responsible.

9.3 If the hire contract involves payment for mileage travelled, the individual should record the mileage of the vehicle at the start and end of the journey.

9.4 For long journeys, and where it is a condition of hire that the hire car should be refilled with fuel, an advance payment should be available if it is anticipated that the hire car may need refuelling. A VAT receipt must be obtained from the garage and supplied to Shared Business Services to account for the expenditure.

## **10. To Temporary Place of Work**

10.1 Individuals should deduct their usual mileage and time to get to work from their journey to their temporary place of work. Therefore the individual should only claim payment for any additional mileage and duty time only (normal home to work mileage may be recorded as record only mileage on the A27 form).

10.2 Equally, where an individual travels to a temporary place of work and in doing so travels the same or fewer miles than they would normally do in going to / from work, there will be no claim. All travel from home to temporary place of work should be claimed at casual user rate. Please refer to the travel and subsistence rates document for allowances.

10.3 Where a police officer travels to a temporary place of work outside of Sussex Police geographical boundaries, they will be able to claim for all the time and mileage incurred.

10.4 Individuals cannot claim mileage payments from home to permanent place of work. If travelling from home direct to a temporary place of work (e.g., for a meeting first thing in the morning at a place other than permanent place of work) the mileage deducted can be recorded and claimed as "record only" mileage on the A27 form.

10.5 This has no cost to Sussex Police but has benefits to the individual in that at the end of the tax year the HMRC will offset record-only mileage against mileage paid and may entitle them to a change of tax code or a tax refund, or reduce the taxable benefit.

## **11. Charges / Fines**

### **11.1 London Congestion Charge**

All Sussex Police official vehicles will be exempt from this charge and no action needs to be taken by the Force users.

- Vehicles that use covert registrations will not be exempt and will be required to pay the charges to keep their anonymity. Hire vehicles will also have to pay this charge. Failure to pay the charge for hire vehicles will incur extra costs to the divisions/ departments from the hire companies.
- Any charges levied as a result of non-payment of congestion charge are the responsibility of the claimant. Sussex Police will not be held responsible for such fees. Further information on the congestion charge can be gained from [TFL.GOV.UK](http://TFL.GOV.UK)

### **11.2 Road / Bridge Tolls / Car Parking Charges**

Where a road and/or bridge toll and/or car parking charges are incurred, the cost should be claimed via the A27 form. A receipt should be attached where this is available. If unavailable, the reason why should be stated on the A27 form.

### **11.3 Parking Penalties**

The payment of parking penalties and any fines incurred will be the responsibility of the driver. There may, for operational reasons, be extenuating circumstances where Sussex Police will reimburse these expenses.

## **12. Subsistence Allowances and Claims**

12.1 Individuals may claim reimbursement for actual, reasonable and necessary expenditure over and above the amount they would normally incur on refreshment and subsistence provided all of the following conditions are satisfied:

- They are retained on duty, or are engaged on duty away from their usual place of duty, for the specified period;
- They are unable to take a meal in their usual way;
- They incur additional expense (over and above what they would normally incur) to obtain food;
- Subsistence shall not be claimed where a suitable meal has been provided, for example at a training course or conference, or by a supplier unless the individual has allergies or intolerances that they have made the relevant person aware of but for unknown reasons the suitable meal has not been provided;
- If provided by a supplier, it should be recorded as hospitality in the Divisional / Departmental hospitality register;
- Alcohol will not be reimbursed;
- Expenses will only be reimbursed up to the maximum allowances detailed in travel and subsistence rates document

12.2 When refreshment and subsistence claims are not attributable to or incurred during a journey in the performance of duties, or to or from a place attended in the performance of duties, they will be treated as taxable. Claims on the A27 form should be clear so that correct tax rules are applied.

12.3 Individuals are expected to make reasonable claims for subsistence and managers will only authorise payments that are reasonable, referencing the guide in the travel and subsistence rates document.

12.4 Individuals should certify each occasion for which subsistence is claimed and must provide VAT receipts. Credit card receipts are not acceptable. Any claims that are not covered by an itemised receipt will be returned unless separate authorisation is enclosed from the line manager.

### **13. Hotel Accommodation**

13.1 There is a maximum spend on hotels (see travel and subsistence rates for details). This maximum limit must be complied with. If the individual can reasonably source accommodation for less, then they should do. If there are exceptional circumstances meaning an individual cannot find accommodation under the maximum limit; evidence must accompany the individual's expense claim.

13.2 If the individual decides to stay with family or friends instead of incurring the costs of a hotel, new HMRC rules state that they are no longer able to claim overnight incidental allowances.

### **14. Employment Data**

14.1 Surrey Police and Sussex Police collect and process personal data relating to police officers and police staff to manage the employment relationship. It is important that individuals understand how that data is collected and used in order to meet the Force's data protection obligations. Further details can be located on intranet by searching for 'Privacy Notice'.

**Team:** People Services Department