

BUSINESS TRAVEL SCHEME

1. Introduction

- 1.1 Travelling expenses will be paid to colleagues who travel on Nottingham City Council's (NCC) business.
- 1.2 The following expenses will be paid:
- public transport rate (including standard rail fare);
 - mileage allowance payments (where an employee is authorised to use their own vehicle for work purposes);
 - cycle rate (when use own cycle or pool bike/citycard cycle)
 - taxi fares where a suitable alternative (including public transport) is not available.
- 1.3 The purpose of the scheme is to compensate employees for costs they necessarily incur in the course of their duties which are in addition to any travel costs incurred by the employee for non business travel. For example, where an employee purchases a bus pass for home to work and other non business travel purposes and this pass can also be used during working hours for business journeys, no additional expenses have been incurred by the employee and therefore no reimbursement is applicable.

2. Authorised Business Travel

- 2.1 National Conditions of Service state that 'employees required to use their motor vehicles for the efficient performance of their duties will receive allowances for the use of their motor vehicles on business only after being so authorised by the local authority'.
- 2.2 An employee will be authorised to use their own car for work purposes where it is required for the effective performance of their duties and where the use of public transport alternatives is not available or would add significantly to the cost of travel or travelling time.
- 2.3 Where employees use their own car for journeys outside the County boundary, a comparison will be made against the equivalent public transport cost and where this is lower, and it is reasonable for the employee to make the journey by public transport, it is the equivalent public transport cost only that will be reimbursed.
- 2.4 Public transport should be used wherever possible, where this represents better value for money.

3. Journeys to and from home

- 3.1 Expenses will only be paid for journeys that form part of an employee's employment duties (e.g. journeys between clients' premises or attendance at meetings). Journeys to and from an employee's normal place of work and their

home are not covered. Where an employee travels to an alternative work base direct from or to home (e.g. to attend a meeting or meet with a client), only the travel that is in excess of what would normally be incurred (i.e. between the employee's home and normal place of work) may be claimed.

3.2 The following exceptions will apply:

- An employee who is at home on standby to be recalled to work will be eligible to claim for their mileage if they are called out, e.g. an engineer called out at night to attend to a breakdown.
- Where an employee is required to attend to an emergency, an official meeting or other approved official business from home outside of their normal working hours, the maximum mileage that will be reimbursed will be 20 miles per return journey.

3.3 Where an employee's place of work changes the new place of work will be regarded as their normal place of work after four weeks have elapsed.

4. Mileage Allowance Payments

4.1 Where an employee is authorised to use their own vehicle for work purposes, mileage allowance payments (MAPs) may be claimed in accordance with the rules and rates determined by the HMRC from time to time. Current rates are shown in the table below.

Tax – Rates per business mile

Type of vehicle	First 10,000 miles	Above 10,000
Cars and vans	45p	25p
Motorcycles	24p	24p
Cycles	20p	20p

4.2 Mileage logs should be fully itemised showing exact mileage and a description of the business journey.

5. Car Parking Fees

5.1 Where NCC business requires the payment of car parking fees, actual expenses shall be reimbursed provided that they have been reasonably incurred.

5.2 Where NCC business is carried out within the City boundary, prior arrangements for free parking should be made where possible; where this is impossible, NCC car parks only should be used.

- 5.3 In all claims for reimbursement of car parking expenses, supporting evidence should be provided as to the destination of the employee and the address of the car park used.

6. Receipts

- 6.1 For tax and audit purposes original receipts are required for reimbursement of expenses. Employees will be informed of any additional documentation required from time to time.
- 6.2 Employees will need to submit a VAT receipt (or receipts) with their mileage claim form. It does not matter if the employee purchases fuel for both private and business use; what does matter is that the total on the VAT receipt/s covers the cost of fuel used for the claim. A rough calculation would be to submit VAT receipt/s of at least £10 for every 100 miles of business travel claimed.

7. Approval

All travel expenses claim forms, including mileage claim forms, must be checked and approved by the employee's manager before submitting the form for payment.

8. No Claims Bonus Scheme

- 8.1 NCC operates a No Claims Bonus Scheme to provide a measure of compensation for loss of bonus or payment of excess or both where private motor vehicles are used by employees in the course of their employment duties. The scheme will not give cover for journeys to and from the work base.
- 8.2 NCC's Insurance Section will be able to supply details of the scheme in operation from time to time.

9. Former Essential Users

- 9.1 Those employees who were in receipt of the Essential User Car allowance on 31 August 2014 will be able to apply for a loan to purchase a car in accordance with NCC's Assisted Car Purchase Scheme. NCC's Insurance Section will be able to supply details of how the scheme operates.

10. Disabled Employees

Disabled colleagues who are unable to drive are allowed to use approved taxis for journeys which would otherwise qualify for a mileage allowance payment.

11. SLMG employees

Travel expenses will be paid in accordance with this scheme for authorised travel outside of the County boundary only.