



0305 Travel and Subsistence Expenses

WEST MIDLANDS FIRE SERVICE

03/05 TRAVEL AND SUBSISTENCE EXPENSES

[Overview of Amendments](#)

1 STRATEGY

This strategy outlines the procedures for claiming travel and subsistence expenses for all employees of the West Midlands Fire Service (WMFS).

The service will reimburse an employee who necessarily incurs additional expenditure in the performance of their duties or in undertaking travel for business purposes. This is subject to the production of receipts or other appropriate evidence.

As the Service is VAT registered it is also possible for the VAT element of mileage payments to be recovered. This is estimated to be worth approximately £10,000 per year. In the interests of efficiency, the Service requires that VAT is recovered and this procedure is designed to enable this to take place.

2 PURPOSE

Employees can claim travel and subsistence expenses when they are required to travel to a location other than their permanent work place to perform the duties of the role they are employed in. Consideration of the brigade pool cars should be given prior to incurring mileage.

3 RESPONSIBILITIES

3.1 Employee Responsibilities

When making any journey that is on official business, all employees:

- should use the most cost effective form of transport, which could be walking, rail, car (either a private, private hire or Service vehicle), bicycle, motorbike or public transport;
 - should wherever possible share transport and/or use more environmentally friendly forms of transport to help reduce the Service's carbon footprint; and
 - must take into account the operational efficiency of the Service.
- All employees who use their private vehicle for business purposes must provide proof to their line manager that they:
- hold a full UK Driving Licence;

- have Insurance that covers business use (insurance which specifies travel to and from work is not sufficient for business use); and
- provide any other information that is required as stated within this policy.

3.2 Managers Responsibilities

There is a responsibility of line managers to ensure that employees are adhering to the information contained within this policy and to be aware that they are accountable when approving expenditure.

3.3 Approval and countersigning officer's/budget holder's responsibilities

3.3.1 Travel

The following points should be checked by the authorising officer:

- the claimant is an authorised casual or essential user;
- the journeys claimed are reasonable and in line with the claimant's duties;
- the journeys claimed are compliant with Policy, that is, standard journey mileages have been claimed where appropriate;
- all sections of the form have been fully completed;
- the current rates are being claimed; and
- the responsible budget holder checks that payments are approved against budget provision to make sure proper controls exist.

The authorising officer should periodically select a claim form at random for more thorough checking to make sure that it complies with the policy on mileage claims.

Completed forms should be sent to the Payroll Team, Fire Service Headquarters, which is responsible for checking rates, calculations and payments using the payroll system. Delays in submitting claims or incorrect signatures will result in delays in payments.

For claims including mileage expenses an appropriate VAT receipt must be attached. Payment of mileage must not be authorised unless a VAT receipt is present. A VAT receipt will only be needed for mileage claims made when fuel has been used. There are occasions where subsistence expenses exceed the set rates. This may be due to a variety of reasons, including limited options available or London prices.

3.3.2 Subsistence

Subsistence expenses must be approved by the employee's line manager or budget holder. Situations where expenses exceed the set rates will have to be justified separately, via your line manager, to the Director, Finance and Procurement. Consideration will be given to the circumstances and what reasonable steps were taken to reduce the expenses, for instance in the case of larger groups negotiating a set meal deal or pre-booking.

Reimbursement for alcohol is not allowed.

Anyone not employed by the Service will not be able to claim or incur expenses, for example, partners of employees attending external events.

4 PROCEDURES

4.1 Travel

Reimbursement includes fares for public transport and mileage rates. Home to work travel is not paid, except in the circumstances detailed below.

4.1.1 How to travel

If an employee who is not designated an essential car user needs the use of a vehicle in connection with their duties they should use a pool vehicle from the fleet or look at other more economical forms of transport where possible.

The types of transport include rail, car (either a Service, private, or private hire vehicle), motorbike, bicycle or public transport

The following factors should be taken into consideration when planning a journey:

- cost;
- carbon footprint;
- length of journey and possible need to stay overnight;
- numbers of hours driving and the need for breaks if driving;
- can the journey be shared; and
- the needs of the Service.

The most cost effective and environmentally friendly options should be chosen. If it is possible to go by other forms of transport more cheaply than to drive, then the cost of the cheaper rate will be reimbursed, rather than the cost of the mileage.

If this is not possible and the employee is willing to use their own vehicle for business journeys, casual car user allowance can be claimed. Claims for Casual User mileage payments will only be authorised for journeys where Service vehicles were not available and it was not possible to reschedule the journey for a time when a Service vehicle was available.

4.1.2 Pool cars and other Service vehicles

Employees who wish to use the Service's vehicles should obtain authorisation from their line manager and then contact the Driver Training Team to arrange a driving test.

A Brigade driving test must be taken before an employee may use a pool car. Please see Policy 09/02 Use of Service Vehicles for further information.

4.1.3 Private vehicles (not on essential or casual car schemes)

All other claims, for example for employees who use their own vehicle for work only very occasionally, for journeys other than home to normal place of work, are claimed at the HMRC approved rate shown in Appendix 2.

4.1.4 Car schemes

The different schemes are set out below; what can be claimed for and how much:

4.1.5 Essential car user allowance

Employees who are designated 'essential car users' will have been informed of this in writing. If an employee is designated as an essential car user this is because their duties are such that it is deemed essential that s/he has continuous access to a vehicle while on duty in order to do their job. An employee who is

designated 'essential car user' is contractually required to have their own vehicle available for use on WMFS business whenever they are on duty.

4.1.6 Criteria for essential car user status

Essential car user status is assessed against the following criteria:

- Demands of the role – if the role demands regular, day or night, short notice, reactive response on behalf of the organisation, such as for emergency call out, and it is impractical to use public transport or uneconomic to use a hire or Service vehicle.
- Frequency of vehicle use - the post holder has to use a vehicle for business purposes 4 days out of 5 in an average week (80% of days worked for any employee, including part-timers, who work other than a 5 day week).
- Total mileage driven - post holder drives a minimum of 3,000 business miles per year (pro rata for part-timers).
- Need to transport materials and/or equipment - if this is a frequent requirement of the job and the equipment is integral to the post holder carrying out their role.

The first point automatically qualifies the post holder for essential user status.

If the employee does not satisfy the first point they must meet two out of three of the other criteria to qualify as an essential car user.

Part-time employees are eligible for essential car user status if they meet the standard criteria and their miles, on a pro-rata basis, compare to that of a full-time employee. If they meet the criteria, they receive the same allowances as a full-time employee, that is, not pro-rated.

Designated essential car users will be regularly reviewed to check that they continue to meet the criteria. If their role has changed to the extent that they no longer meet the criteria then the essential user designation will be withdrawn with due notice. Managers reviewing essential user designation should consider the following information to make a decision:

- a record of all mileage claimed on Service business over the previous 12 months;
- number and nature of visits;
- mileage inside and outside the West Midlands;
- if cheaper alternatives are available and practicable, for example, hire cars, car sharing, public transport; and
- cost.

4.1.7 Payment of essential user lump sum allowance

Car allowance expenses should be claimed at the end of each month. Essential User lump sum (including the additional £100 per year payable to Blue Light responders) will be paid at the rate of one twelfth each month. The lump sum is paid in the current month, but the mileage allowance is paid in arrears. The lump sum will be paid proportionately if the user joins the scheme, or changes car, part way through a month. Changes in mileage allowances are normally paid from the beginning of the claim period.

If the employee stops being an essential car user, the final payment will be mileage and a proportion of the current month's lump sum allowance.

If a car is not in use, the lump sum will be paid for the remainder of the month in which the car went out of use and for a further three months, after which half of the lump sum will be paid for another three months, after which all payments will stop.

4.1.8 Casual car users

Where an employee is not designated an essential user but is willing to use their own vehicle for business purposes and their duties are such that the need for them to use a vehicle for business purposes is likely to occur reasonably frequently then they may request to be designated a casual car user.

Such request should be made to their line manager through HRMS E-employee.

4.1.9 Applications to designate an employee as a car user (essential or casual)

If a manager wishes to designate an employee as an essential or casual car user, s/he needs to confirm with their budget holder that monies are available to pay an allowance and obtain authorisation from the Director of the Department.

The employee may then apply through HRMS Employee Self Serve to receive the allowance. The manager will need to approve the request on HRMS confirming that the employee satisfies the relevant criteria under each scheme and requirements as detailed in Section 2.1.

4.1.10 Mileage allowances

All Mileage allowances are paid at the rates set out in Appendix 2.

Journeys should always be claimed via the shortest route, for example, the shortest route using trunk roads should be used rather than a quicker, but longer, route using motorways, except when:

- responding to emergency calls;
- road works or an accident would cause delay (give a brief explanation);
- where the use of the motorway system is appropriate in the overall journey, for example, taking long journeys outside of the county boundary; or
- the needs of the Service require the quickest route.

Journeys between Service premises must always be claimed at the standard mileage distances (see Appendix 3), except in exceptional circumstances after approval by the line manager. Where journeys are not listed in the Appendix, the claim should be for the shortest route.

The specific purpose of each journey must be clearly shown. General terms are not acceptable.

For information on what information is required when claiming mileage please see Guidance from Payroll Department or contact Payroll directly.

4.1.11 Home to work mileage

The usual journeys from home to work or from work to home cannot be claimed, except when:

- travelling between home to a location other than the normal workplace during normal working hours when the user can claim for any additional mileage; or
- authorised travel outside normal working hours when the user may claim all mileage incurred, including home to work and return mileage. The home to work and return mileage of the journey should be shown in the 'home to work mileage' section of the form, as this element of the claim will be taxable.

Users, not on the flexible duty system, who are working outside normal working hours, but are travelling from work to a location other than home, can only claim the normal home to work mileage, which should be shown as taxable.

4.1.12 Training and detached duty claims

Where additional expenses are incurred for detached duty or attending training, a claim may be made at HMRC (Her Majesty's Revenue and Customs) approved rate. (Shown in Appendix 2).

If attending a training course within the West Midlands Fire Service boundary, expenses will only be paid if the mileage incurred is greater than the usual home to work mileage or additional public transport fares have to be paid.

4.1.13 Standby mileage

Standby duties should be claimed at HMRC (Her Majesty's Revenue and Customs) approved rates as set out in Appendix 2.

Where the driver transports large volume equipment equivalent to a person (for example, fire kit) 5 pence per mile may also be claimed in addition to the usual mileage rate.

4.1.14 Compulsory transfer travel

On receipt of notification that an individual has been subject to compulsory transfer the Payroll and Pensions Team will calculate the additional expenses for the difference between:

- home to old workplace and return; and
- home to new workplace and return.

Payment details:

- No payments will be made where home to old workplace is greater than home to new workplace.
- The amount payable will be based on the shortest, practicable route or the cheapest available fare. Additional costs of less than £1 per day will not be considered.
- All distances will be calculated based on the shortest distance between relevant locations using the RAC Route Planner.
- As payments are made for additional travelling between home and base they will be fully chargeable to tax and National Insurance.
- Subject to Payroll processing deadlines the first payment will be made in the month of transfer.
- Payments will be made quarterly in advance with any adjustments in respect of sickness absence being made the following quarter.
- Payments are not made if a compulsory move is made as a result of a disciplinary sanction
- If an individual is temporarily promoted and ceases to become eligible for payment for compulsory travel expenses, payments will restart on return to substantive role and location.
- No payments will be made for complete weeks of sickness or other substantial absence.
- The additional travel payment takes effect from the date on which the employee starts work at the new place of work and will continue for a period equivalent to that set out in [0224 Re-organisation Redeployment and Redundancy Policy](#) under "Pay protection" which is currently 12 months.

4.1.15 Rail

Rail tickets are provided in standard class. In exceptional circumstances, where it may be necessary for an employee to travel first class, permission must be sought, in advance, from the Chief Fire Officer who will judge each application on its merits.

4.1.16 Public transport

If public transport is used, the cost of the standard class fare will be reimbursed.

This may include the cost of a travel pass; if it is the most economical form of claiming an expense over a period of time (see the Corporate Travel Scheme for discounted season tickets).

If an employee purchases a travel pass for home to work travel, which they also use for work on behalf of the Service, they may be reimbursed for each journey made on behalf of the organisation. This will be at the standard fare for each particular journey to a maximum limit of the cost of the travel pass. Journeys must be certified by the line manager.

4.1.17 Taxis and car parking fees

Taxis should only be used where there is no alternative transport available. Taxi fares and car parking fees are recoverable under travel expenses on production of receipts and can be shown in the travel section of Form F17a.

4.1.18 Motorbikes and bicycles

Motorbikes and bicycles can be used for business and mileage rates are shown in Appendix 2.

4.1.19 Car sharing

As far as possible, journeys over the same route by employees from WMFS should be arranged together. The car share scheme available on the intranet can be used for this. A car sharing allowance of 5p per passenger per mile can be claimed by a driver carrying work colleagues for work, in addition to the usual mileage rate.

Where one of the persons travelling has a leased car or is an Essential User this person's vehicle should be used in preference to using a Service vehicle or claiming casual user.

4.1.20 Flights

Flights that are necessary for employees who are travelling on behalf of the Service and is a requirement of their role should seek authorisation from their line manager. The flight should be authorised having taken all of the factors in paragraph 2.2.1 into account.

4.1.21 How to claim for travel expenses

For all travel expenses please see Appendix 4 Guidance on How to Apply.

Appendix 2 details the current rates of allowance for travelling expenses.

A VAT receipt will only be needed for mileage claims made when fuel has been used. There are occasions where subsistence expenses exceed the set rates. This may be due to a variety of reasons, including limited options available or London prices.

4.2 Subsistence and overnight allowances

An employee who necessarily incurs additional expenditure due to being required to perform duties somewhere other than their permanent place of work may reclaim those costs subject to the production of a receipt. The type of expenditure and the maximum amount that can be reclaimed for these expenses is shown in Appendix 1.

In all circumstances employees will be responsible for the costs of their own mid-shift meal. It is not possible under any circumstances to claim for the cost of alcoholic beverages.

4.2.1 Spoilt meals

Compensation may be paid for any meals spoiled due to uniformed employees attending an incident.

Claims for spoilt meals must detail the time of the call out and the time of return to the station must be given, together with a detailed cost of the food spoiled and the action taken to avoid the loss. The officer in charge of the station must certify that the food was unfit for consumption. The claim must be submitted by the Mess Manager on behalf of all staff affected.

In addition, whilst on duty at an incident, an employee may be provided with meals or refreshments as are necessary in the interests of efficiency subject to the approval of the incident commander.

4.2.2 Officers on flexible duties

Officers on the flexible duty system may claim for meals spoiled due to operational commitments within the following time bands.

0700-0900, 1300-1400 and 1630-1830 hours

Claims must include the time of response, the time of closing down following the call and the actual cost of the food spoiled. The claim must be approved by the operations commander or department head or the appropriate line manager.

4.2.3 How to claim for subsistence expenses

For all subsistence expenses please see Appendix 4 Guidance on How to Apply.

Appendix 2 details the current rates of allowance for travelling expenses.

5 CROSS REFERENCES

[0114 Environmental and Sustainability Strategy](#)

[0902 Use of Service Vehicles](#)

Cycle to work scheme

Corporate Travel Scheme

Car Share Scheme

6 KEY CONSULTEES

Payroll and Pensions Manager

DICE

People Support Services

Fire Officers' Association

Fire Brigades' Union

UNISON

7 EQUALITY IMPACT ASSESSMENTS

An initial Equality Impact Assessment has been carried out and this Policy does not have a discriminatory effect on any employees of the West Midlands Fire Service.

8 OWNERSHIP

The contents of this Policy have been approved at SET and/ or Authority Level.

9 RESPONSIBILITY AND REVIEW/AMENDMENT DETAILS

9.1 Responsible Strategic Enabler Team Member/Department

Strategic Enabler of People Support Services

9.2 Created/fully reviewed/amended

This Policy was created by the HR Officer, Employee Relations Team, March 2009, and substantially rewritten in March 2013. Policy fully updated and merged with another Policy in March 2013 due to reaching local Agreements on several points. Reviewed August 2018 by Business Partner People Support Service & Pensions and Payroll Manager

Subsistence and overnight allowance rates are set locally.

People Support Services will review this Policy as required. The Finance Team will update the rates for subsistence on an annual basis (April) in line with the Retail Price Index.

Subsistence and overnight allowance rates are set locally.

If you have followed any of the processes included in this Policy please complete the following debrief form by clicking [here](#)

Appendices

[Appendix 1 - Subsistence Payments](#)

[Appendix 2 - Allowance for Travelling Expenses](#)

[Appendix 3 - Standard Mileage Distances](#)

[Appendix 4 - Guidance on How to Claim for Travel and Subsistence Expenses](#)

[Appendix 5 - Glossary of Terms](#)

[Appendix 6 - Station Standby Zones](#)