

TRAVEL, SUBSISTENCE AND EXPENSES POLICY

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1. Aim

1.1 This policy covers the rules, entitlements, and obligations in respect of working hours, travel, subsistence allowances and expenses whilst undertaking Cambridgeshire & Peterborough Combined Authority (CPCA) business.

1.2 The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to comply with rules regarding tax and National Insurance Contributions as defined by Her Majesty's Revenue and Customs.

1.3 In order to protect the public purse, Cambridgeshire and Peterborough Combined Authority must maximise VAT recovery and so all claims should be backed-up with a VAT receipt. Even where VAT may not be recovered, claims should be supported by a receipt where possible to ensure compliance.

1.4 Items that cannot be proved to be business-only expenses and identified by a valid receipt (VAT where applicable) are excluded.

1.5 Individuals who have (for example) paid for their own costs and costs for other individuals, must make separate claims for each individual claim.

1.6 The Line Manager will be the usual approver of expenses via Citrus. If an approver of an expense claim was a direct beneficiary of the cost incurred by the claimant, then the Line

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Manager's manager should be contacted by email, and approve the request by email for audit trail purposes.

2. Principles

- a. Expenses must be reasonable, necessary, and only incurred where required for CPCA activity and individuals should aim to keep the overall cost to the CPCA to a minimum, given that the CPCA income comes from public funding
- b. All major expenses e.g., hotel/flights will need to be pre- approved by the line manager/director
- c. Claims should be submitted within 30 days of the expense being incurred if possible, but can be accepted within 3 months of the date of the expense. Claims over 3 months must be signed off by the Departmental Director.
- d. Itemised VAT receipts must be provided with all claims, unless specified below. Individuals must provide receipts for the spend they have incurred.
- e. To claim for expenses, individuals must use the organisation's expenses claim forms, available on the online Citrus system for payment and set out the reasons why the expense was incurred on the claim form. Once completed, the expenses claims should be forwarded to the line manager with the required supporting evidence who in turn should send them through to Finance.
- f. The organisation will pay claims for authorised expenses by BACS transfer into the same bank account into which the individual's salary is paid.
- g. The Policy aims to support the CPCA's broader environmental objectives by encouraging more sustainable behaviours and discouraging carbon-intensive methods of working and travelling.
- h. It also seeks to meet the CPCA's duty of care in respect of the health and safety of its staff.
- i. If you are a line manager, it is your responsibility when approving requests to check that your team have included the relevant information in the claim and attached the required receipts. This also includes checking that no duplicated requests are present and that travel is related to business activities.
- j. It is important that all employees familiarise themselves with this policy and follow the correct procedures as failure to do so could lead to further action. If you have any queries or are unsure on any aspects please speak to your line manager or HR.

3. Scope

3.1 This policy applies to all CPCA employees: full time, part time, agency, and casual workers from the day they begin work. It does not apply to contractors, consultants or any self-employed individuals working for the Authority.

4. Vision and Values

4.1 Our vision is for a prosperous and sustainable Cambridgeshire and Peterborough. Driven by our values and using our collective voice and strengths, we seek inclusive good growth for an equitable resilient, healthier and connected region.

4.2 Our values define what is important in the way we deliver this vision. At Cambridgeshire

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and Peterborough Combined Authority our core values are Collaboration, Integrity, Vision, Innovation and Leadership. We are committed to ensuring our culture enables our employees to display these values regardless of their roles within the organisation. Managers and employees alike must ensure our core values are upheld when implementing this policy.

5. Planning Travel

- 5.1 Travel expenses can be claimed for any essential travel which is not to an individual's normal place of work whether for business or training reasons and any subsistence expenditure that is incurred wholly, necessarily, and exclusively in connection with authorised duties that individuals undertake in the course of their employment.
- 5.2 Employees and line managers should consider whether or not travel is necessary to meet business objectives or if there are more appropriate means (for example teleconferencing or videoconferencing).
- 5.3 CPCA business visits must be planned sensibly taking account of safety, cost, convenience, distance, destination, time of day, the number of employees travelling and the place(s) at which the journey commences and ends. Wherever practicable, public transport at the lowest fare should be used.
- 5.4 When claiming for travel, please include as much detail as possible so that the approver can understand the exact locations travelled from and to, and why the travel undertaken is relevant, and that it is in line with 'expenses incurred when undertaking duties'.

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6. Travel by Car

6.1 It may be appropriate and cost effective to use an individual's own car when travelling on business. For example, employees travelling to the same place should travel together or where there is limited public transport. The claim for mileage should be made only by the driver of the vehicle and never by the passengers.

6.2 Employees are responsible for:

- holding a full UK driving licence.
- ensuring that their vehicle is roadworthy and fully registered.
- fully insured for CPCA business visits, for carrying passengers, and for third party claims.

Note: Employees may be asked to produce their driving licence.

6.3 Workers with a business address: - Travel to and from the employee's normal place of work from the home address is not CPCA business.

6.4 Workers without a business address: The normal place of work for a permanent home worker will be their home address.

6.5 Claims for payment which are not regarded as appropriate, and/or for which prior approval has not been gained may be refused for payment.

6.6 Any employee who is undertaking training to obtain qualifications that are necessary in the performance of their job must refer to their individual training agreement. Particular HMRC rules apply.

6.7 Employees should report any errors to their line manager in respect of under or overpayment of expenses or mileage payments at the point the error occurs.

7. Mileage

7.1 Mileage rates

| Type of Vehicle | Engine Capacity (cc) | Mileage rate First 10,000 business miles in tax year | Mileage rate Each business mile over 10,000 in tax year |
|-----------------|----------------------|--|---|
| Car | All | 45p | 25p |

Employees with hybrid and electric cars can claim the same mileage rate as petrol or diesel cars.

7.2 Employees who use a motorcycle for business travel can claim up to 24p per mile under HMRC rules.

7.3 The rate for business travel using a bicycle is 20p per mile.

7.4 Employees who claim mileage allowances must:

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- Produce at least one VAT receipt to cover the fuel consumed on the CPCA journeys for which the car mileage allowance is paid. The receipt must be dated in the month for which the mileage allowance is claimed. The receipt sent to payroll may be a copy. Electric car users are exempt from providing receipt proof for mileage.
- Record the actual miles undertaken per journey on each claim
- Deduct the home to work miles per journey on each claim
- Record the miles claimed per journey on each claim
- Provide a full explanation of the purpose for each journey
- Submit the claim in the month following the journey

7.5 Where an official journey starts from and/or finishes at home (which is not the normal work base), home to a normal work base fares must be deducted from any claim; if it is a return journey, home to normal work base fares must be deducted from both legs of the journey.

7.6 Claims not supported by a receipt, and/or not following these criteria will not be paid.

7.7 Claims over three months old must be authorised by the departmental Director.

7.8 It is the responsibility of every manager who signs a claim form to ensure that it:

- is accurate, complete, and signed
- covers a valid journey
- expenses were a valid expense for business reasons
- complies with all relevant CPCA policies

Managers may check distances in order to verify claims (e.g., by using either the RAC or AA web-based route planner). Formal action will be taken against any claimant or manager who completes or signs an invalid claim.

8. Car Parking

8.1 Employees who travel to work by car will be expected to pay for their parking where free parking is not available.

8.2 When travelling on CPCA business and paying for parking the costs can be reclaimed via the Citrus expenses form and must include a copy of the receipt.

9. Travel by Rail, Taxi, Air, Sea

9.1 All bookings must be made with the approval of your line manager. Where possible, bookings should be made by the individual and reclaimed as an Expense. Where the costs are significant, and would put the individual at financial difficulty, approval from the relevant Budget Holder should be sought to use the Organisation Credit Card. Finance will need the relevant form to be completed.

9.2 Rail

9.2.1 You may claim for standard class rail fares only.

9.2.2 Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.

9.2.3 You should where applicable use any rail cards or season tickets that have already been paid for as part of your normal commute to the office towards any journey taken on business, where this is more economical.

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9.3 Taxis

- 9.3.1 You may claim for a taxi fare only in limited circumstances. These are:
- where taking a taxi would result in a significantly shorter travel time than using public transport.
 - where there are several employees travelling together: or
 - where personal security and safety of employees is an issue, for example taxis may be permitted after 9.30pm.
 - You must obtain a receipt with details of the date, place of departure and destination of the journey.

9.4 Air/Sea Travel

- 9.4.1 An air/sea travel must be pre-authorized by the individual's line manager in writing before being booked. Where possible, flights should be booked well in advance to benefit from any discounts for early booking.
- 9.4.2 Personal incentives or rewards associated with specific air travel, such as air miles, should not be a factor in determining which flight is purchased for business. The key consideration is whether the flight is the most cost-effective for the organisation unless there is a valid business reason for taking an alternative flight.
- 9.4.3 Individuals will only be permitted to travel in economy class.
- 9.4.4 Wherever possible employees should avoid travelling when major events are occurring which result in increased costs for travel and hotel accommodation.

10. Subsistence (Meals and Accommodation)

- 10.1.1 Employees who incur additional expenditure as a result of CPCA business that takes them away from their normal place of employment and/or home will be reimbursed.
- 10.1.2 It is individual's responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.
- 10.1.3 Employees should always
- aim to select the cheapest option available to meet their legitimate requirements,
 - keep costs for CPCA to a minimum
 - supply receipts in order to validate claims.

10.2 Subsistence rates

- 10.2.1 Subsistence may be claimed where the following conditions apply. ([See here](#)):
- The expense arises from the proper performance of the claimant's duties.
 - The expense is incurred whilst away from the claimant's regular place(s) of work or while staying away from home.
 - The expense incurred is reasonable and additional to the employee's normal expenditure.
 - The claim is fully supported by itemised receipts submitted with the claim so the nature of the expenditure can be verified.
 - The claim is within the limit for each category, as set out below:

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| Employee subsistence rates | Upper limits |
|------------------------------|--------------|
| One meal (5 hour) ceiling | £5 |
| Two meal (10 hour) ceiling | £10 |
| Three meal (12 hour) ceiling | £15 |
| 24 hour ceiling | £20 |

10.2.2 Benchmark scale rates must only be used where all the qualifying conditions are met. The qualifying conditions are:

- the travel must be in the performance of an employee's duties or to a temporary place of work, on a journey that is not substantially ordinary commuting.
- the employee should be absent from his normal place of work or home for a continuous period in excess of five hours or ten hours.
- the employee should have incurred a cost on a meal (food and drink) after starting the journey and retained appropriate evidence of their expenditure

10.2.3 Where a scale rate of £5 or £10 is paid and the qualifying journey in respect of which it is paid lasts beyond 8pm a supplementary rate of £10 can be paid to cover the additional expenses necessarily incurred as a result of working late.

10.2.4 A meal is defined as a combination of food and drink and would take a normal dictionary meaning. Where employees are required to start early or finish late on a regular basis, the over 5 hour and 10 hour rate, whichever is applicable, can be paid provided that all the other qualifying conditions are satisfied.

10.3 Employees who claim subsistence allowances must:

- Produce a VAT receipt to support each separate part of the expenditure if VAT was payable. The receipt sent to payroll must be the original and not a copy.
- Provide a full explanation for each claim
- Submit the claim in the month following the expenditure

10.4 Claims not supported by a receipt, and/or not following the criteria will not be paid.

10.5 Claims over three months old must be authorised by the departmental Director.

Please note that

It is the responsibility of every manager who signs a claim form to ensure that:

- Any expenses claimed were a valid expense
- The claim was for valid business reasons
- The claim complies with all relevant CPCA policies
- The claim is accurate, complete, and signed

Formal action will be taken against any claimant or manager who completes or signs an invalid claim.

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11. Eyesight, Glasses & Contact Lenses

Please see separate Eyesight Guidance regarding this.

12. Professional Memberships or Subscriptions

- 12.1.1 The CPCA will reimburse the annual membership fees for one professional body or institution which is deemed relevant by the Authority for your role and provided that you have six months service with the Authority. You should agree with your Manager in advance any fees you intend to claim under this arrangement.
- 12.1.2 The Authority must appear on HM Revenue and Customs list of professional bodies and learned societies with tax deductible fees, also known as Professional bodies, approved for tax relief. The current list can be accessed via the gov.uk website at: <https://www.gov.uk/government/publications/professional-bodies-approved-for-tax-relief-list-3/approved-professional-organisations-and-learned-societies>
- a. Claims should be submitted on a Business Expense claim form with relevant supporting documentation to confirm that the membership fees have been paid.

13. Office Equipment

13. 1 Employees can not usually submit expenses claims for office equipment/furniture. Laptop bags and other IT equipment can be ordered through SOCITM. Where employees have specific medical needs/conditions, which may have been highlighted through Occupational Health or Health and Safety Advice, this should be communicated with the line manager and HR so that we can discuss the best ways to support the individual.

14. Other Incidental Expenses

Expenditure incurred in relation to CPCA business, not covered above, such as equipment, stationary, etc must be approved in line with our purchasing authority levels and receipted and an explanation provided on the claim. Authorisation must be sought from line manager.

15. Monitoring and Review

- 14.1.1 The CPCA HR team will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy, and effectiveness. Any improvements identified will be made as soon as possible.
- 14.1.2 This policy does not form part of any employee's contract of employment, and it may be amended from time to time.

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Governance - Expenses Policy

References:

Eyesight Guidance

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| Issue date: | 2023 (Previous issues - March 2017, Jan 2020, Jan 2022). |
| Version number: | 4 |
| Review due date: | 2025 |

Document Control Sheet

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| Purpose of document: | This guidance is to cover entitlements and obligations in respect of working hours, travel, subsistence & expenses allowances whilst undertaking CPCA business. |
| Type of document: | Policy |
| Document checked by Legal | No |
| If applicable, has an initial Equality Impact Assessment (EIA) been completed? | Yes |
| Document lead and author: | HR Team |
| Dissemination: | |
| What other documents should this be read in conjunction with: | Guidance documents listed in policy |
| Who will review the document? (Job title): | HR Team |
| Why is this document being reviewed? | As part of an annual review. |

Revisions

| Version No. | Page/ Paragraph No. | Description of amendment | Date approved |
|-------------|---------------------|---|---------------|
| 4 | | Changed meal rates in line with latest guidance | |
| 5 | | Updated following audit recommendations | |