

PROCEDURE – Mileage

Number: G 1601

Date Published: 11 December 2018

Version 7 – December 2018

1.0 Summary of Changes

This procedure has been updated as follows:

- For clarity throughout the document the words 'member of staff' have been added to indicate, where necessary, not just police officers;
- Reference to Business Centre has been changed to Business Services;
- Within Section 4 the 9 protected EIA characteristics have been updated;
- New paragraphs added within section 8 regarding data security and retention and disposal of records.

2.0 What this Procedure is about

This procedure explains how Essex Police will manage the reimbursement of business related expenses and the claiming of allowances.

The procedure extends to all police officers, police staff, Office of the Police, Fire and Crime Commissioner (OPFCC) and volunteers. It takes into account all ranks and grades who are subject to Essex Police or OPCC employment terms and conditions.

Compliance with this procedure and any governing policy is mandatory.

3.0 Detail the Procedure

3.1 All Expense Claims

In order to meet HM Revenue & Customs (HMRC) requirements, a VAT receipt must be obtained for any business expense incurred. The VAT receipt is different from a cash or card payment receipt and will include the VAT number.

All claims should be submitted via SAP Employee Self Services (ESS) unless indicated otherwise below.

3.2 Travel

No journey should be undertaken without first consulting the Travel Choices page found within the Transport Services extranet site.

All claimants incurring travel expenses in connection with their duties are able to claim reimbursement of the expenses using ESS.

Public Transport - The cost of the actual journey incurred in connection with duty is reimbursable. The cheapest mode of appropriate public transport should always be used, including cheap day return fares or booking in advance. Requests for public transport must be submitted using the e-Requisition form available via the Business Services intranet site.

Lease Cars - The cost of business related mileage is reimbursable at the appropriate HMRC rate.

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Pool Cars or Fleet Vehicles – These vehicles are for business use only and are issued with fuel cards which must be used wherever possible. If a card is not available the cost of the fuel is reimbursable by submission of a claim via ESS. Pool cars must be booked by contacting Business Services on extension 833.

Personal Vehicles - Employees are responsible for meeting the costs of their daily travel between home and their permanent (normal) place of work including cancelled rest days and / or overtime.

The only exceptions to this rule are:

- Where a police officer or member of staff is required by the force to work a cancelled rest day with less than 15 days' notice (where an officer has voluntarily given up a rest day with less than 15 days' notice in order to work time, there is no exception).
- Excess expenditure due to an approved relocation/redeployment;
- Payments made for journeys when recalled for duty;
- Car journeys made during transport emergencies;
- Where meeting such costs is a contractual entitlement;
- Employees who have been seconded to a workplace for a period of less than 24 months – see G 1602 Procedure - Travel.

In all of these cases the costs reimbursed would represent earnings and are therefore subject to tax and NICs.

Where an employee uses their own vehicle, by choice, and a more cost effective option is available, reimbursement will only be paid up to the limits detailed within the Travel Decision Tree. Drivers with a disability requiring them to drive an adapted vehicle are exempt from the cap on mileage outlined.

If two or more persons are travelling in one vehicle reimbursement of travelling expenses can only be claimed by the driver.

3.3 Mileage

Current rates of mileage are available on the Corporate Finance Department extranet page under the heading allowances.

Claims submitted via ESS will always default to your home cost centre. Please ensure that if you are posted to a major operation, that the relevant cost centre is selected. Categories for mileage reimbursement are as follows:

3.3.1 Essential Users

Essential users are police staff who meet the criteria and police officers of the Superintending ranks. These individuals receive a 'Car Lump Sum' allowance paid each month with their salary. For part-time officers and staff, calculation of their lump sum per annum is proportionate to their contractual hours so a 0.5 full time equivalent post would qualify for half the total annual lump sum.

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Eligibility criteria is based on average annual business mileage being in excess of 6,000 per annum. Applications should be made via an A57 and be sent in the first instance to the Payroll and Pensions section of the Corporate Finance Department. The decision by the Chief Finance Officer of the Chief Constable will be final in terms of entitlement to the allowance.

3.3.3 Force Mileage Rate

This is paid for any journey falling within the following categories:

- Business Mileage (See 4.4);
- Attending training and development;
- Attending an Occupational Health and Welfare referred medical appointment following an injury on duty;
- Attending networking appointments including the Band, the Choir and support networks;
- Court attendance where the officer is attending as the officer in charge or as a witness;
- A return journey to and from your place of work where the officer or member of staff has been notified of a requirement to perform their normal daily period of duty over more than one tour of duty i.e. working a genuine split duty which is required by the exigencies of the service.

3.3.4 Force Mileage Rate - Taxable

The Force Mileage Rate is treated as taxable where home to work mileage is incurred in the following instances:

- A police officer or member of staff is required by the force to work a cancelled rest day with less than 15 days' notice (see 3.2);
- A member of police staff, who is on standby, is required to work.

Officers or staff working voluntary overtime on a non-working day are not entitled to claim for home to work mileage.

3.3.5 Other Rates

- **Chief Officers** – As per Lease Cars, paid at the appropriate HMRC lease car rate

3.4 Authorised Journeys

A journey for business purposes will include any journey from one place to another for a purpose connected with that individual's role, excluding their journey to and from home and their normal place of work.

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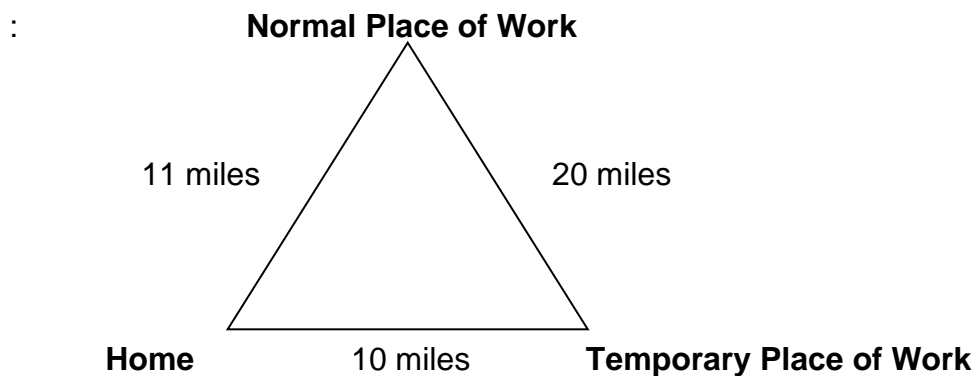
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A place where an individual works is a 'normal place of work' or 'permanent workplace' if he or she attends it regularly for the performance of the duties of the employment. It is not a permanent workplace if it is a temporary workplace. A temporary workplace is somewhere the employee goes only to perform a task of limited duration or for a temporary purpose, e.g. an enquiry, attendance at a meeting, attending another station or a training course. Where individuals are moved whilst under investigation pending any finding, this would normally be considered a temporary workplace.

The chart below illustrates the appropriate mileage to be claimed.

Chart 1 – Example of where temporary place of work is closer to home than normal place of work



In this example there are a number of possible journeys:

Scenario 1) Return journey – Home to normal place of work to home

Answer – This cannot be claimed.

Reason – Home to work journeys cannot be claimed.

Scenario 2) Home to temporary place of work to home.

Answer – This cannot be claimed.

Reason – Home to temporary place of work is less than the usual home to normal place of work mileage.

Scenario 3) Home to normal place of work to temporary place of work to home (or Home to temporary place of work to normal place of work to home).

Answer - 20 miles can be claimed.

Reason – Home to normal place of work cannot be claimed; normal place of work to temporary place of work can be claimed; temporary place of work to home cannot be claimed as it is less than the usual home to normal place of work mileage.

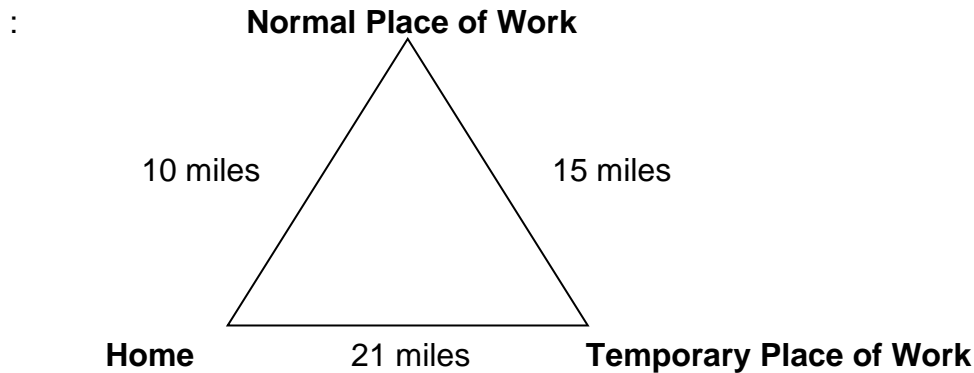
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Chart 2 – Example of where temporary place of work is further from home than normal place of work



In this example there are a number of possible journeys:

Scenario 1) Return journey – Home to normal place of work to home

Answer – This cannot be claimed.

Reason – Home to work journeys cannot be claimed.

Scenario 2) Home to temporary place of work to home .

Answer – 22 miles

Reason – Total mileage less home to normal place of work. i.e. $21+21 = 42$ miles, less 20 home to normal place of work return = 22 miles.

Scenario 3) Home to normal place of work to temporary place of work to home (or Home to temporary place of work to normal place of work to home).

Answer - 26 miles can be claimed.

Reason – total mileage less home to normal place of work return. i.e. $10+15+21 = 46$ miles, less 20 home to normal place of work return = 26 miles.

The basic rule is that only total business mileage less home to normal place of work return miles are claimable. If you are police staff and have more than one permanent place of work, please see V 1001 Procedure/SOP - Dual and Multiple Workplace Working - Collaboration Allowance - Police Staff Only.

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If your place of work is a geographical area your normal place of work is deemed to be the nearest station to your home that you regularly attend within your geographical area. Regular attendance is deemed to be a place of work where you attend at least 20% of the time.

3.5 Recording of Authorised Journeys

A record must be made of all authorised journeys for which a mileage rate can be claimed. A permanent record of the following should be made:

- Date of the journey;
- Start and finish points;
- Mileage reading at the start and conclusion of the journey;
- Total mileage;
- Reason for the journey.

The permanent record will be submitted with the expenses claim on ESS for authorisation by the claimant's line manager.

3.6 Submitting a Claim

All claims should be submitted via the force's expense claims system and receipts should be forwarded to Business Services in an envelope which states name, force number and claim number. Claimants are required to submit one claim per month listing all journeys made.

All claims for reimbursement of mileage expenses must be accompanied by fuel VAT receipts covering the cost of the fuel used during business mileage. The receipts must be dated within the period claimed. Without receipts the force is unable to reclaim VAT. Officers and staff who regularly use their own cars for business purposes are advised to retain VAT fuel receipts. This will ensure that, throughout a claim period, the value of business fuel is fully covered by VAT receipts.

All police officers and police staff are required to submit travel and expense claims each month, within the Payroll processing timetables. Where an officer or member of staff is on annual leave or absent over the period they should submit the claim before the period of absence or as soon as they return.

Expenses claims submitted more than 3 months after the expenses were incurred will be paid only after additional approval from either the Chief Finance Officer or the Chief Constable or an officer designated by them such as the budget holder. This should be supported by an email endorsed by their line manager, explaining the reasons for the late claim.

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3.7 Special Constabulary

Officers of the Special Constabulary are entitled to claim mileage to and from their normal place of duty. Claims will be capped at 20 miles for each journey to or from their place of duty except where the officer is:

- Attending Headquarters;
- Has a posting restriction;
- Is undertaking a requested duty.

3.7.1 Submitting a Claim

Special Constables need to submit their detailed expenditure claim from the 16th of previous month to the 15th of the current month as soon as possible after the latter date using the Specials expenses claim form. The line manager should check the journey/s made to ensure they comply with this procedure and endorse the expenses claim form accordingly. The line manager should certify the claim as being correct and forward it to the Business Centre for processing.

Special Constables are required to submit travel and expense claim forms each month, within the Payroll processing timetables. Where an officer is on annual leave or absent over the period they should submit the form before the period of absence or as soon as they return.

Expenses claims submitted more than 3 months after the expenses were incurred will be paid only after additional approval from either the Chief Finance Officer of the Chief Constable or an officer designated by them such as the budget holder. This should be supported by an email endorsed by their line manager, explaining the reasons for the late claim.

4.0 Equality Impact Assessment

This procedure has been assessed with regard to an Equality Impact Assessment. As a result of this assessment it has been graded as having a low potential impact as the proposals in this procedure would have no potential or actual differential impact on grounds of age, sex, disability, race, religion or belief, marriage and civil partnership, sexual orientation, gender reassignment and pregnancy and maternity.

5.0 Risk Assessment

There are no health and safety considerations connected with this procedure.

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6.0 Consultation

The following have been consulted during the formulation of this document:

- Unison
- Police Federation
- Equality and Diversity Co-ordinator
- Health & Safety
- Strategic Change Team
- PSD Superintendent
- Policy/Risk
- Superintendents Association
- Communities and Engagement Coordinator
- Head of Business Services
- Specials Superintendent

7.0 Monitoring and Review

This document will be reviewed every three years by the Chief Finance Officer of the Chief Constable. This is to ensure that it is compliant with current legislation and remains fit for purpose.

8.0 Governing Force policy. Related Force policies or related procedures

8.1 Joint procedures/SOPs

- V 1001 Procedure/SOP - Dual and Multiple Workplace Working - Collaboration Allowance
- V 1005 Procedure/SOP - Overpayment of Wages

8.2 Essex Only

- G 1600 Policy - Travel and Associated Transport
- G 1601 Procedure - Mileage
- G 1602 Procedure - Travel
- G 1603 Procedure - Excess Travel, Dartford River Crossing
- G 1605 Procedure - Car Provision Scheme
- G 1606 Procedure - Travel and Accommodation
- G 1607 Procedure - Subsistence
- G 1608 Procedure – Other Allowances
- G 1901 Procedure - Charging for Police Services
- G 1902 Procedure - Payment to Supplies
- G 1903 Procedure - Debtors
- G 1904 Procedure - Banking
- G 1905 Procedure - Loss of, or Damage to, Personal Property whilst on Duty

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8.3 Data Security

Essex Police have measures in place to protect the security of your data in accordance with our Information Management Policy – W 1000 Policy – Information Management.

8.4 Retention & Disposal of Records

Essex Police will hold data in accordance with our Records Review, Retention & Disposal Policy – W 1012 Procedure/SOP - Records Review, Retention and Disposal.

We will only hold data for as long as necessary for the purposes for which we collected. Victims/public should be reminded that Essex Police take the protection of personal data seriously as described in the privacy notice <https://www.essex.police.uk/hyg/fpnessex/privacy-notice/>.

9.0 Other source documents, e.g. legislation, Authorised Professional Practice (APP), Force forms, partnership agreements (if applicable)

- Police Regulations 2003
- Travel Choices
- Payroll processing timetables
- Lease Car Rate
- Corporate Finance - Allowances - *website*