

PROCEDURE –Travel

Number: G 1602

Date Published: 9 October 2014

Version 1 – October 2014

1.0 Summary of Changes

This is a new procedure which should be read by all members of staff who use their own vehicle, a force fleet vehicle, lease car or hire car in their daily role.

2.0 What this Procedure is about

This procedure explains how Essex Police will manage the reimbursement of business related travel for police officers and staff using their own car, a force fleet vehicle, lease car or hire car. Where a vehicle has been provided with a fuel card then mileage and or fuel is not claimable.

The procedure extends to all staff and police officers, regardless of rank, whether full-time or part-time, fixed term or permanent who are subject to Essex Police employment terms and conditions and who will use different forms of travel to undertake their duties. Hereafter, the above will be referred to as 'employees' for the purposes of this procedure: any conditions, which are specific to either police officers or to police staff will be highlighted.

Compliance with this procedure and any governing policy is mandatory.

3.0 Detail the Procedure

The definitions of the terms used within this procedure can be found in Appendix B.

3.1 All Travel Expenses

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

All claims should be submitted using the expense claims system. A detailed explanation of the business reasons relating to the claim must be included on the expense claim. For example: travel from Great Dunmow to Stansted, return to escort a prisoner.

Claims must be submitted on a monthly basis as soon as possible after the expenditure and in any event no later than two months after the expenditure was incurred (see G 1601 Procedure – Mileage).

Business Services will process claims in a timely manner and reimbursement will be made to employees via the payroll system in the month following the submission of the claim (see HR & Payroll Schedules).

3.2 Failure to Comply

Employees are reminded that costs will only be reimbursed if they are actually incurred in the course of police business with the exception of excess travel to and from the normal place of work (see G 1603 Procedure - Excess Travel, Dartford River Crossing).

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All instances of non-compliance will be raised by Business Services with the employee and the authorising manager and may be referred to the Chief Finance Officer.

Where an employee does not comply with this or any other policy/procedure then any benefits arising, which may be taxable, will be reported to HMRC and the employee will be liable for the tax and National Insurance contributions (NICs).

In all cases of non-compliance employees will be subject to review by the Chief Finance Officer and referred onto Professional Standards and/or HR as appropriate.

3.3 Travel

No journey should be undertaken without first consulting the Travel Decision Tree found within the Transport Services Website, and applying the principles detailed within.

Employees incurring travel expenses in connection with their duty are able to claim reimbursement of the expenses using the expense claim system, which, in all cases will be subject to the criteria set out in G 1600 Policy - Travel and Associated Transport and the Police Regulations 2000.

3.4 Types of Travel

To establish which scenario is appropriate for your journey and type of travel please refer to Appendix A.

3.4.1 Ordinary Commuting

Ordinary commuting is the travel between home and a permanent (normal) workplace. Such a journey is regarded as private travel since it is not made “in the performance of the duties” but, instead, is made in order to put the employee “in a position” to perform those duties. Travelling expenses in respect of ordinary commuting may not normally be claimed and, in the event that they are paid, will be subject to tax and National Insurance Contributions (NICs).

3.4.2 Training

Where a training and or development course is attended then mileage is claimed using the FMR or the prevailing mileage rate for lease car users. Refer to G 1601 Procedure – Mileage and the Travel Tree for the most cost efficient and appropriate type of transport.

Probationary Constables on Initial Training Courses at Police Training Centres will be reimbursed the cost of authorised journeys only on those weekends when the centres are closed. The provision will apply to travel to and from the claimant’s home or any other place in the UK for which official approval has been obtained from the Head of Training.

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3.5 Methods of Travel

3.5.1 Public Transport

The cost of the actual journey incurred in connection with duty is reimbursable. The most cost effective mode of public transport should always be used including cheap day return fares, booking in advance or online booking where possible. Refer to the Travel Tree for the most cost efficient and appropriate type of transport.

3.5.2 Lease Car (Car Provision Scheme)

The costs of duty related journeys are reimbursable at the appropriate lease car rate; please refer to the Travel Tree. Where an employee has a lease car they should use that car for all journeys unless the Travel Tree indicates a more efficient or appropriate type of transport e.g. when travelling to central London. Employees with lease cars should not hire cars or use pool cars unless their car is off the road for any reason.

3.5.3 Personal Vehicles

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 below. 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.

Employees are responsible for meeting the costs of their daily travel between home and their permanent (normal) place of work including any cancelled rest days.

The only exceptions to this rule are:

- Excess expenditure due to an approved relocation/redeployment;
- Payments made for journeys for additional shifts or weekend working;
- 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 Appendix B, section 3.4

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

Please note the rules in relation to multiple normal (permanent) workplaces are currently under review.

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3.5.3.1 Force Mileage Rate (FMR)

This rate is based on the HMRC mileage rate (AMAP rate) and replaces the old agreed force rate (AFR) and the old casual mileage rate. Refer to G 1601 Procedure – Mileage.

If a fleet vehicle is not available, personal vehicles may be used for round trips of under 70 miles at the FMR mileage rate.

The casual mileage rate has been abolished and replaced with the new Force Mileage Rate (FMR).

3.6 Vehicle Usage

3.6.1 Authorised Use

Authorisation will only be given by the Command Team member to take (and retain at) home a non-liveried equipped vehicle where this is absolutely necessary for business/operational purposes; please refer to the vehicle usage matrix in Appendix A. A record of each journey must be made in the VEMR book and a copy sent to Business Services. Inspectors will check and authorise the VEMR books on a weekly basis. Where there are covert vehicles, it is not necessary to send copies to Business Services, so as not to risk any compromise. Local Managers must check & examine VEMR books on a weekly basis & record such in them.

It is anticipated that such vehicles fall within the definition of an “emergency vehicle” (see Appendix B, section 1.4) for tax purposes and will be used by employees when “on call” and/or when undertaking “on call commuting”.

The conditions for tax exempt status have to be demonstrated in advance of any such use, which have been disclosed to HMRC so that this status can be verified.

Similarly, authorisation may be given to take (and retain at) home a vehicle that is non-liveried, non-equipped where this is absolutely necessary for business/operational purposes. Personal responsibility to maintain an audit trail, usually via e-mail records.

However, such a vehicle can never be used in a response mode. Non-liveried and non-equipped vehicles fall outside the definition of an “emergency vehicle”, and as such can be classed as “pool cars” provided the conditions for pool car status are met. See Appendix B, 1.5 for the definition of Pool Car.

3.6.2 Unauthorised Use

An official vehicle may not be used for ordinary commuting purposes i.e. travel between the employee’s home and the normal workplace unless incidental to the business journey use of the vehicle.

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An official vehicle may not be used as a convenient means of travelling home from the permanent (normal) workplace at the end of a period of duty. This remains the case regardless of the time that the duty or shift ends. This includes driving and parking the vehicle at the police station or Essex Police premises nearest to the employee's home as opposed to leaving the vehicle at the normal (permanent) workplace.

If the journeys are ordinary commuting, Essex Police will not meet the cost of this travel.

Private travel/journeys for example visiting local shops, doing the school run or visiting friends cannot be undertaken in the hire car or pool vehicle and any such use will be subject to review by the Chief Finance Officer and referred onto Professional Standards and/or HR as appropriate.

3.6.3 On-Call Use of Emergency Vehicles

Use of an emergency (equipped) vehicle whilst on call may be authorised, thus allowing ordinary commuting and certain other private travel as defined in the vehicle usage matrix Appendix A. For the definition of an emergency vehicle please refer to Appendix B, section 1.4.

This authorisation may only be given to employees who are able to return immediately to duty and who are therefore required to remain with, or within easy reach of, their official (equipped) vehicle.

The private use of such a vehicle by an employee who is not within reasonable travelling distance from their permanent (normal) workplace (or place of return to duty) could take the vehicle outside the definition of an "emergency vehicle" for tax purposes, resulting in unauthorised use and a personal tax and or NICs liability.

3.6.4 Taking Official Vehicles Home

Home to normal place of work journeys will generally be treated as private journeys (i.e. normal commuting to work). However, it is recognised there will be occasions when it is necessary or expedient to permit employees to take police vehicles home for journeys which will start or finish at home. Please refer to the vehicle usage matrix Appendix A.

In all cases, employees who need to take a police vehicle home must obtain authorisation. A Command Team member will give written authorisation. This procedure must be complied with on each occasion. Such journeys must be recorded in the 'remarks' column in the VEMR book (see Appendix D). A brief reference to role and authority sought will suffice.

All vehicles should be locked when parked and personal issue force radios, personal safety equipment and confidential correspondence should not be left in parked and unattended vehicles unless left on police premises.

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3.6.4.1 Hire Cars

All hire cars should be delivered to and collected from police premises. However, a hired car can be delivered and collected from a private address where there is an operational requirement or, where the absolute necessity test has been passed; this procedure facilitates an employee journey to a temporary workplace (See T 7107 Procedure – Hire and Pool Vehicles). Please contact Business Centre for more detailed guidance.

Refer to the vehicle usage matrix Appendix A.

3.6.4.2 Pool Cars

Police vehicles, which are designated as pool vehicles, may be taken to the nearest police station or securely parked at the employee's home if an early start or late finish meaning "incidental" use to the business need can be demonstrated.

3.6.4.3 Unmarked/Un-liveried and Marked/Liveried Police Vehicles

Unmarked/un-liveried and marked/liveried Police vehicles used for authorised home-to-work journeys must be securely parked when away from police premises. However, consideration must be given by the authorising officer as to what equipment is contained within the vehicle and any potential security issues about the proposed parking location. Alternatively vehicles may be parked at the nearest police premises to the employee's home.

3.6.5 Use of an Official Vehicle for Ordinary Commuting

The authority to use an official vehicle for an ordinary commuting journey i.e. travelling between home and the permanent (normal) workplace can only be granted, where the conditions are met in the vehicle usage matrix Appendix A, by the Head of Unit.

In addition, it should be noted that any use of an official vehicle (including hire cars) for other private journeys will be reported to HM Revenue and Customs and will result in a personal tax liability for the employee. Any such use will be subject to review by the Chief Finance Officer and referred onto Professional Standards and/or HR as appropriate.

3.7 Vehicle Equipment and Mileage Record Books (VEMR books)

It is the driver's responsibility to maintain accurate records. VEMR books must be rigorously kept up-to-date with all journeys accounted for and signed by the driver on the completion of each and every journey. Importantly, all home-to-work and work-to-home journeys and any other private journeys must be clearly identifiable from the VEMR book records – see T 07103 Procedure – Vehicle Log Books.

All unaccounted mileage will be deemed to be private mileage and will give rise to private fuel use charges and attract tax liabilities payable personally by the employee.

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Essex Police will strictly enforce this procedure and will inform HMRC of any occasions where a taxable and or NICs benefit has arisen.

If there is evidence of private use of the vehicle, which is not allowable under the guidance issued in this procedure, such use will be notified to Essex Police's Chief Finance Officer and reported to HMRC as a taxable benefit. In all cases of non-compliance employees will be subject to review by the Chief Finance Officer and referred onto Professional Standards and/or HR as appropriate.

The Command Team Head must ensure that, where permission has been given for vehicles to be taken home, the user of the vehicle has read and understood the contents of this policy and any personal income tax and or NICs liability.

3.8 Holiday Periods or Long Term Sickness

When an employee, who is allocated a vehicle (excluding lease cars), is on holiday or long term sick, the vehicle must be returned, as soon as possible, to either their normal place of work or to a local police station.

The keys and VEMR book must be left with the supervising officer if the vehicle is returned to the Unit or with the front desk if the vehicle is returned to a main hub police station; in all cases Business Services must be informed. This allows the vehicle to be reallocated whilst the employee is absent should this be necessary.

3.9 Submitting a Claim

Refer to G 1601 Procedure - Mileage, section 3.6 on how to submit an expense claim for travel.

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 race, ethnicity, nationality, gender, transgender, disability, age, religion or belief or sexual orientation.

5.0 Risk Assessment

Managers and supervisors must ensure that employees are authorised to undertake vehicle journeys on police business and have duly complied with D 0200 Policy - Safe Driving and associated procedures.

For health and safety considerations where hire cars are used reference should be made to T 7107 Procedure – Hire and Pool Vehicles.

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Any employee using their own vehicle for business purposes must ensure their vehicle is fit for purpose, meets all legal requirements such as being covered by a current MoT test certificate, has a current Vehicle Excise Licence, is roadworthy, and is insured for Class 1 business purposes

6.0 Consultation

- Unison / Federation
- Equality and Diversity Co-ordinator
- Ken Midwinter – Evolve
- Health & Safety
- PSD Superintendent
- Business Services
- Transport Services
- Kent Police
- Adrian Coombs
- Support Networks
 - MESA
 - Disability Network
 - Women’s Leadership Development Forum
 - Work Life Balance
 - NEXUS
 - Christian Police Association

7.0 Monitoring and Review

This document will be reviewed every 3 years by the Chief Finance Office of the Chief Constable to ensure it is compliant with current legislation and remains fit for purpose.

8.0 Governing Force policy. Related Force policies or related procedures

- G 1600 Policy – Travel and Associated Transport
- T 07103 Procedure – Vehicle Log Books
- T 7107 Procedure – Hire and Pool Vehicles
- G 1601 Procedure – Mileage
- G 1603 Procedure - Excess Travel, Dartford River Crossing
- D 2000 Policy - Safe Driving

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

- Police Regulations 2000
- HR & Payroll Schedules
- Travel Decision Tree
- Appendix A – Vehicle Usage Matrix
- Appendix B - Definitions
- Appendix C - Serious Crime Directorate Major Crime (SCD)

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- Appendix D - Taking Vehicles Home – Firearms Vehicles