



Expenses Policy

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Last reviewed	July 2014
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Specific changes	Minor grammatical amendments and changes to titles and departments following customer connect changes

EXPENSES POLICY



1.0 INTRODUCTION

The Council will reimburse employees for all reasonable and appropriate expenditure that has been wholly, exclusively and necessarily incurred for business use, subject to the financial limits published each year on the intranet.

The approval processes set out in the following procedures should be regarded as the minimum required. Services are at liberty to require approvals to be obtained at higher levels of authority. However, it is not permissible to delegate authority to levels lower than those specified in these procedures.

The financial limits outlined in this Policy apply to claims made via the expenses system.

2.0 RESPONSIBILITIES

2.1 Employees

All expense claims must be made using the standard forms which are available via MyHR or the intranet (HR Forms).

Completed forms must be submitted / signed by the claimant, and authorised by the relevant line Manager. These should then be passed / sent via MyHR to Payroll for processing and re-imbusement will be made directly into the claimant's bank account.

Before submitting any expense claim for reimbursement the employee must be aware of the following responsibilities:

The claimant is responsible for:

- Complying with the Council's Expenses Policy and Procedure with respect to the reimbursement of expenses.
- Completing the appropriate forms fully.
- Providing supporting documentation (including receipts) for all items of expenditure **not** related to mileage.
- Fully documenting the reason for each expense claim or journey, especially where public transport is not used, such as in circumstances where the use of public transport would have been prohibitive ie additional costs incurred taxi, car parking, overnight accommodation to get to the event in time for registration etc, restrictive access or many changes to a destination or where more than one member of employee would be travelling to the same event in a defined timescale due to other commitments. Employees should state sites visited or work place. The purpose of the journey must also be clearly stated.
- Obtaining approval for the claim from their Manager especially where second class rail fare is not used for a journey.

- Claims made under made for work normal working work can be small number of in these Scale Charge.



“special turnouts” i.e. claims are undertaken outside an employee’s hours the journey from home to claimed but will be taxable. For the Hire Car Users, claiming expenses circumstances would incur the Fuel

- Employees will produce a receipt for any claims made and any payments made will be on the basis of the face value of the receipt, up to the current maximum allowance specified. All claims must be made within 3 months of incurring the expense.
- When claiming subsistence, the start and finish time of journey must be shown on the claim.

Employees who do not have access to MyHR receipts to each claim including any supporting documentation must be attached.

2.2 Managers

By approving a claim, Managers are confirming that:

- The claim is for legitimate Council expenses.
- The expenses policy and procedures as detailed in this policy, have been complied with.
- All appropriate supporting documentation has been provided (including explanations were required).
- Any exceptional requests (such as not claiming second class rail fare due to other possible costs, inappropriate timescales etc.) are explained and approved if deemed efficient and cost-effective for the Council.

If approvers are presented with claims that are incomplete in any way or are not in line with this policy, these should be returned to the claimant.

When authorising a travel claim, the Manager must be satisfied that all parts of the journey claimed for are business related and that there is no private element to the travel.

3. Time Frame for Reimbursement

Expenses claims with accompanying receipts, should be made for a completed calendar month, authorised by the line manager and received in Payroll no later than the 5th of the month to guarantee payment within the same month.

The Council and its employees have a mutual interest in expense claims being submitted, approved and paid promptly. Consequently, expense claims must be submitted to Payroll no later than three months following the date of return from the trip expense incurred. Reimbursement will not be made for claims received after the expiry of the time limit, except in exceptional circumstances.

4. Receipts

Expenses claims (not receipts) will not



mileage) made without supporting normally be paid.

VAT receipts for the Finance team and back from HMRC if VAT receipts are provided. Receipts for mileage should be handed into the finance team (on a monthly basis).

Mileage claims are processed by the Council can only claim VAT

5. Travel Expenses Procedure

Travelling by Car

Employees should share vehicles whenever possible. If employees have not used public transport for a journey, the reason for this must be documented on the claim form.

Mileage Claims

All journeys from an employee's permanent place of work to a temporary location may be regarded as business journeys and the full distance travelled may be claimed for. However, if a journey begins or ends at home the employee may claim only the cost of the **lesser** of:

- The distance actually travelled
- The distance that would have been travelled if the journey had started and ended at the employee's normal place of work.

Mileage Rates

Mileage for business travel will be paid as per the published data provided annually, and published on the intranet.

Driver Details

All employees driving on Council business must possess a full, valid driving licence and business insurance for that vehicle at the time of travel.

Class of Travel

The Council expects employees to use economy class travel when under-taking rail or any public transport journeys. Wherever possible, journeys should be booked in advance to take advantage of cheaper rail fares.

Taxi Journeys

The Council would normally expect employees to walk or use alternative public transport rather than taxis in most circumstances. Short taxi journeys are permitted to travel to / from the end of a rail or bus journey where there is no public transport and it is not practical to do the journey on foot.

Hotel Accommodation

For overnight stays Bed and Breakfast / Hotels will be reimbursed at actual cost up to current maximum allowed published annually. The cost of overnight accommodation and breakfast should not, normally, exceed these limits.

Payment for Accommodation

Wherever possible, advance via the should be taken to may not be available at arrangements might not reimburse costs without to a claim form.



hotel costs should be booked in department credit card. Care confirm with the hotel that the card check-in and alternative registration need to be made. The Council will employees for any hotel or meal appropriate receipts being attached

Extra Payments

Itemised, receipted bills must be produced and extras like newspapers or early morning tea will not be paid. In exceptional circumstances the maximum may be exceeded for Conferences in London, etc., but prior authorisation by the Manager is required.

Employees should note that items of a personal nature will not be reimbursed by the Council. Where these items are included in a bill which is settled directly by the employee, the costs should be deducted by the claimant prior to the submission of the bill for reimbursement.

Meals

If an employee is away from home on business overnight the costs of meals up to limits published annually, may be claimed. All expenditure must be supported by receipts. The Council will not reimburse employee for the purchase of alcoholic beverages.

Breakfast

Subsistence can only be claimed when called to leave home at least one and a half hours earlier than normal time or flexi extreme time but not after 7.30.

Lunch

Subsistence can only be claimed when an employee is not engaged in their usual day-to-day duties, and is not in their normal place of work out of the district. The time must include the period 11.30 to 14.30 when a lunch would normally be taken.

Evening Meal

An evening meal can only be claimed when an employee is not engaged in their usual day-to-day duties and is not in their normal place of work and not expected to return home before the end of flexi extreme time.

Car parking

Car parking costs incurred in the course of business travel may be claimed on production of a receipt via the expenses system. Reimbursement of an individual's car parking fines is not allowed.

6. Breach of Policy

Any alleged breaches of this policy will be fully investigated and where a breach of the policy is identified, disciplinary action may be taken. Any overpayments payments will be recovered by the Council via payroll in the following month.

The Council will not reimburse employees for business journey claims which include mileage between home and their permanent place of work. HMRC state that business journeys are those that:

- form part of an (such as premises); or
- relate to an temporary service site)



employee's employment duties
journeys between Council

employee's attendance at a
workplace (such as a shared

If claim forms are not properly completed they will be returned unpaid to claimants by Payroll.

7. Reasonable Adjustments and other requirements

Reasonable adjustments for an employee with a disability requirement will be taken into consideration with the implementation of this policy, especially with regard to the payment of additional taxi or car journey fees to support accessibility.

8. Review of Policy

This Policy will be reviewed on a regular basis in the light of operating experience and/or changes in legislation.