



EXPENSES POLICY

DRAFT Version 1: July 2020

ABSTRACT

This policy sets out the Council's rules on how employees can claim for expenses incurred in the performance of their duties for the Council.

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Corporate Services Manager

Please think before printing this document.

Where printing is necessary, please ensure that it is printed double sided and in greyscale.

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Purpose

This policy sets out the Council's rules on how employees can claim for expenses incurred in the performance of their duties for the Council. The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.

General procedure

The Council will reimburse you for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties that you undertake in the course of your employment. To claim for expenses, you must use the Council's expenses claim forms and set out the reasons why the expense was incurred on the claim form. If you are unsure whether an expense can be claimed, you must seek prior written authorisation from the Town Clerk.

Expenses will not be paid unless supporting evidence is provided, together with a completed expense claim form. This should include original receipts or invoices with the date and time of the transaction (unless you are claiming for mileage). When claiming for travel expenses on public transport, you should enclose the tickets showing the departure point and destination of your journey, where possible. Credit and debit card statements will not be accepted. Where you are submitting a VAT receipt, you should set out:

- the name and VAT registration number of the retailer or service provider;
- the goods and services provided; and
- the amount of VAT payable.

Once completed and signed, you should submit your expense claim form to the Town Clerk / your manager for approval. Once approved the claim form should be sent to the accounts for payment.

Expenses claims must be submitted within 30 days of the expense being incurred. If this is not practical, written approval for any extension will be required from the Town Clerk / your manager. The Council reserves the right to withhold any payment where prior written approval has not been given.

The Council may return an expense claim form to you without payment if it is completed incorrectly or lacks supporting evidence.

The Council will pay claims for authorised expenses by BACS transfer into your bank account.

In general, you should not incur expenses other than in the categories listed below. However, if you have claims for expenditure other than for those categories listed below, you should seek written approval from the Town Clerk before incurring the expense. The Council will accept email as written approval where it is required in this policy.

Any queries in relation to this policy should be directed to the Town Clerk.

Training

When attending training courses all employees are able to claim travel expenses for the difference in the usual home to work costs, unless the training is at the place of work. Where the training takes place outside contracted daily hours, part-time employees should be paid on the basis as time spent on training is working time.

Travel

Employees and managers should consider whether or not travel is necessary or if there are more appropriate means (for example tele-conferencing or video-conferencing).

An Officer shall be entitled to travel allowances in respect of the performance of an approved duty within and outside the administrative area of the Council. Officers are entitled to travel by the most conveniently available means within their choice. In normal circumstances the cost shall be limited to the equivalent of a standard rail class ticket. However, the choice of travel and relevant cost are subject to the conditions referred to below.

The Council's overall policy for travelling allowances is based on the principle that the most cost effective means of travel is adopted, bearing in mind the number of Officers travelling, the health and fitness of those Officers, the distance and location of the venue and the availability of public transport. In normal circumstances an Officer will not be expected to leave home before 7.30am to arrive at a Conference in time for registration that day. Where travelling on behalf of the Council to venues outside the boundaries of the counties of Durham, Tyne and Wear and Cleveland, Officers may travel by rail.

Arrangements for each mode of transport are as follows:

1. The rate for travel by your own private motor vehicle, or one belonging to a member of your family or otherwise provided for your use, shall not exceed: 45 pence per mile

Rail

You may claim for standard class rail fares only. Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.

Use of your own car

It may be appropriate and cost-effective to use your own car when travelling on business, for example if you are travelling with other staff or councillors or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport. Any use of your own car on business is subject to you:

- holding a full UK driving licence;
- ensuring that your car is roadworthy and fully registered; and
- holding comprehensive motor insurance that provides for business use.

Prior authorisation should be sought from the Town Clerk, before using your own car on business. The Council accepts no liability for any accident, loss, damage or claim arising out of any journey that you make on business. The Council will not pay for the cost of any insurance policy on your own car, your insurance company needs to be fully aware that the car is being used for Council business purposes. Officers are required to submit a copy of their driving licences to the Town Clerk. Copies will be kept on file at the Council offices.

To claim for petrol expenditure, you should set out the distance of the journey undertaken on your expenses claim form. All columns on the travel expense form need to be completed including, dates of journeys, times, purpose of the journey, the mileage from the car clock at the start of the journey and the end of the journey, the total number of miles claimed. Random checks will be made on travel expense forms to ensure the miles claimed are correct prior to being sent to payroll for processing. The Council will pay you a mileage allowance as stated below:

Casual Car User	451-999cc	1000-1199cc	1200-1450cc
First 8,500 miles	46.9	52.2	65.0
Every mile in addition	13.7	14.4	16.14

The Council will pay for tolls, congestion charges and parking costs incurred, where applicable.

Taxis

Any use of taxis will require prior approval and 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.

Overnight accommodation

As a guideline for travel on council business you should book accommodation equivalent to three-star standard or less. You may book hotel accommodation of up to £124.76 maximum in London and £109.39 elsewhere. It is your responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

Meals

If you are required to be away from home on council business, you may claim up to:

- Breakfast – minimum absence 2 hours which must be before 11am - £6.75.
- Lunch – minimum absence 2 hours which must fall between 12 noon and 2pm - £9.27
- Tea – minimum absence of 3 hours which must include 3pm to 6pm - £3.65
- Evening Meal – minimum absence of 3 hours which must be after 7.00pm - £11.48.

The maximum amounts above are inclusive of drinks. Alcohol cannot be reclaimed under any circumstances.

You must supply receipts and invoices for all hotel and meal expenses other than for the daily allowance, where no receipt is required.

Entertainment/gifts

The Council has strict rules about offering or receiving both entertainment and gifts. Any gifts, rewards or entertainment offered to you should be reported immediately by completing a CCE4 form and gaining approval from the Town Clerk. As a general rule, small tokens of appreciation, for example flowers or a bottle of wine, may be retained by employees.

Annual events

The Council may decide to hold a staff event, such as a Christmas meal or other celebration. Except where agreed to the contrary, attendance is not compulsory, and you will remain responsible for any expenses you incur.

Expenses that will not be reimbursed

The Council will not reimburse you for:

- the cost of any travel between your home and usual place of work (except in exceptional circumstances for early morning/late night transport as set out above);
- the cost of any travel undertaken for personal reasons;
- the cost of any travel for your partner or spouse;
- any fines or penalties incurred while on council business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping or vehicle recovery charges;
- alcohol; and
- cash advances or withdrawals from an ATM machine.

You are required to pay for any travel costs incurred by your partner or spouse in the event that he or she accompanies you on business. Your spouse or partner must have adequate travel insurance for that journey.

False claims

If the Council considers that any expenditure claimed was not legitimately incurred on behalf of the Council, it may request further details from you. The Council will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided. Where payment has been made to you prior to the discovery that the claim was not legitimate or correct, it may deduct the value of that claim from your salary.

Any abuse of the Council's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims;
- claims for expenses that were not legitimately incurred;
- claims for personal gain;
- claims for hospitality and/or gifts without them having been declared; and
- receipt by you of hospitality and/or gifts from contacts that may be perceived to influence your judgment.

The Council will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal. In addition, the Council may report the matter to the police for investigation and criminal prosecution.

This is a non-contractual procedure which will be reviewed from time to time.

Author of Policy;	Corporate Services Manager
Date effective from;	July 2020
Policy review;	July 2023
Version Control;	V1

DATE	TIMES		JOURNEY A) PLACES VISITED E.G. SITES, PREMISES ETC AND ROUTE TAKEN. B) EACH JOURNEY FROM HEADQUARTERS TO DESTINATION MUST BE SHOWN SEPERATLEY	PURPOSE (INCLUDES THE NAMES OF ANY OFFICIAL PASSENGERS)	MILEOMETER READING		OFFICIAL MILEAGE	TAXABLE MILEAGE	SUBSISTENCE ALLOWANCE	
	DEP	RET			DEPART	RETURN			£	p
					BROUGHT FOWARD					

TOTALS FOR THE MONTH OF:

CLAIMANTS SHOULD COMPLETE **FULLY** ALL DETAILS WITHIN THE BOXES. PARTICULARS OF MOTOR VEHICLE:

REGISTRATION NO..... MAKE..... CC..... MODEL.....	EMPLOYERS REFERENCE NO : <table border="1" style="width: 100px; height: 20px;"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>											Engine Cap. Category	Class of User
1= 451-999cc 2= 1000-1199cc 3=1200-1500cc 4= 1501-2000cc 5=2001 & above	E= Essential C= Casual P= Leased Z= Emergency												

HAS THE VEHICLE BEEN CHANGED IN THE MONTH? YES/NO

DATE OF CHANGE (INSURANCE POLICY)	NAME OF CLAIMANT	CLAIM APPROVED BY			
COMPANY	SIGNATURE	DATE			
DATE CURRENT INSURANCE EXPIRES	DATE				
Please attach cover note or certificate of insurance to first claim made after payment of renewal premium. Where the insurance policy is not the same name as the claimant, a clause indemnifying the Council against Third Party claims whilst the car is being used on the business of the Council, must be included on that policy.		Other payments and adjustments (office use only)			
			Code	Amount £	p

