

EAST HERTS COUNCIL

HUMAN RESOURCES COMMITTEE – 29 JULY 2010

REPORT BY INTERIM HEAD OF PEOPLE AND ORGANISATIONAL SERVICES

EXPENSES POLICY

WARD(S) AFFECTED: NONE

Purpose/Summary of Report

To approve the new Expenses Policy

RECOMMENDATION FOR : Human Resources Committee	
(A)	That new Expenses Policy to be approved;
(B)	That the Policy includes provision to pay for journeys from home to normal work base but only where the employee would not have been expected to make those journeys e.g. call out on a non-working day or requiring a repeat journey on a working day. Such payments will be subject to tax and both the employees and employers National Insurance.
(C)	That the Policy continue to reimburse only for additional miles where it involves home to work travel to other than the normal work place.

1.0 Background

- 1.1 A recent review of expenses claimed at the Council found a number of inconsistencies in the way that employees claim and what they claim for. As such, it was decided that a published Expenses Policy would ensure that the reimbursement of payments for expenses is carried out in a fair and consistent manner across the Council, based on business need. Having a published policy is also important to enable the Council to comply fully with Equal Pay legislation.

2.0 Report

- 2.1 Please see Essential Reference Paper 'C' (attached to the report now submitted) for the new Expenses Policy. The policy covers what employees can claim for, as well as guidelines on how to claim business mileage and expenses.
- 2.2 Consultation has taken place with Unison. Once approved, the revised policies will go to the Local Joint Panel and then the HR Committee.
- 2.3 During consultation Unison raised the issue of how mileage should be claimed when officers attend call outs out of normal working hours, e.g. as part of standby duties. They did not believe the policy made provision for this particular situation. Where the officer does not attend their usual workplace it was confirmed with Unison that this would class as a 'temporary workplace' under HMRC guidelines and therefore the employee is entitled to tax relief on the full journey. However, the Council has always operated a system known as the triangle system which involves deducting an employee's normal home to office mileage from their journey to the temporary workplace. This is the case for journeys both during the day and out of hours where the employee has already attended work that day. HMRC have confirmed that they ceased this system some time ago and so the Council is not currently conforming to HMRC guidelines. Please see Essential Reference Paper 'B' for HMRC guidance.
- 2.4 Unison are not in agreement with the triangle approach for out of hours journeys and believe that employees have always been able to claim all mileage relating to visits out of hours as they are over and above their normal home to office mileage. They feel it would be unreasonable if staff have to deduct their normal mileage each time. Payroll confirmed that it is still Council practice to deduct home to office mileage for a journey to a temporary workplace and this can be identified on some officer's claims. However it is not possible to check whether all employees adopt this practice.
- 2.5 The proposed policy on home to work travel is to pay for all mileage that is additional to normal commuting no matter how that additional mileage arises or the timing of the journey.

3.0 Implications/Consultations

- 3.1 Information on any corporate issues and consultation associated with this report can be found within Essential Reference Paper 'A' .

3.2 An equalities impact assessment has been completed, see Essential Reference Paper 'D' .

Background Papers

None

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Report Author: Tinu Olowe - Interim Head of People and Organisational Services

ESSENTIAL REFERENCE PAPER 'A'

Contribution to the Council's Corporate Priorities/ Objectives:	Fit for purpose, services fit for you <i>Deliver customer focused services by maintaining and developing a well managed and publicly accountable organisation.</i>
Consultation:	Consultation has taken place with Unison and Heads of Service. The policies has been approved by CMT and LJP.
Legal:	None.
Financial:	None.
Human Resource:	None.
Risk Management:	None.

HMRC Guidance on Ordinary Commuting and Private Travel

An employee cannot have relief for the cost of a journey which is ordinary commuting or private travel.

What is ordinary commuting?

For most employees, ordinary commuting is the journey they make most days between their home and their permanent workplace. However, for some employees the position is more complicated. The term 'ordinary commuting' means any travel between a permanent workplace and home, or any other place which is **not** a workplace. A workplace is a place where the employee's attendance is necessary for the performance of the duties of that employment.

So, in general, there is no relief for the cost of travel between an employee's permanent workplace and

- an employee's home, or
- any other place the employee visits for non-work reasons; or
- any place where the employee performs the duties of another job.

Any journey between an employee's permanent workplace and home, or any other place where the employee's attendance is not necessary for the duties of that employment, is ordinary commuting - for which no relief is due.

Example

Dermot's employer sometimes requires him to attend his permanent workplace outside normal working hours - for example, at the weekend. This means he incurs extra costs on bus fares, the cost of meals eaten at his desk and sometimes even the cost of overnight accommodation near his workplace. No relief is available for any of this expenditure because all journeys between home and his permanent workplace are ordinary commuting. It makes no difference that Dermot's employer requires him to make the journeys or that they are made outside his normal working hours.

An employee cannot turn what is really an ordinary commuting journey into a business journey simply by arranging a business appointment somewhere on the way just to get relief. To get relief the employee must be able to show that the attendance at the particular place on that occasion was necessary - in a real sense - for the performance of the duties of that employment and was not just a matter of personal convenience.

Similarly, an employer cannot turn an ordinary commuting journey into a business journey by requiring an employee to stop off on the way to carry out business tasks such as making phone calls.

Where someone other than the employee pays or provides for their ordinary commuting (by reimbursing the costs, by paying directly for the travel or by providing travel facilities) and this arises from or by reason of the employment, the payment or provision is taxable. Reimbursements must be included as gross pay for PAYE purposes. All such payments and benefits should be reported on form P11D. The tax charge arises irrespective of whether the payment or provision is made by the employer or by a third party.

There is an exemption for certain benefits provided through a travel plan. A travel plan is a package of practical measures designed to reduce car use for journeys to and from work, and for business travel. Travel Plans are put together by employers, and can be adapted to suit the particular needs of individual sites.

Examples of what could be included in a travel plan include:

- a works bus provided by an employer that is available to all employees generally to transport them to and from work;
- cycles or cycling safety equipment.

Permanent workplace

It is usually clear whether or not a place is an employee's permanent workplace (and, therefore, whether a journey to that place is ordinary commuting). A place where an employee works is a permanent workplace if he or she attends it **regularly** for the performance of the duties of the employment. But it will not be 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**.

Regular attendance at a workplace

An employee attends a permanent workplace if the attendance is frequent, follows a pattern, or it is the place the employee usually attends for all or almost all of the period for which he or she holds or is likely to hold that employment. The proportion of an employee's working time spent at a particular workplace is a factor in determining whether or not it is treated as a permanent workplace. But it is not the only factor. Even if the employee attends the workplace only on one or two days a week, if it is on a regular basis, the workplace may still be a permanent workplace.

Temporary workplace - Attendance for a limited duration or temporary purpose

A place is a temporary workplace if an employee goes there only to perform a task of limited duration or for a temporary purpose. So even where an employee attends a workplace regularly, it will be a temporary workplace and, therefore, not a permanent workplace if the employee attends for **the purpose of performing a task of limited duration or other temporary purpose**.

Limited duration: the 24 month rule

A place which an employee attends for the purpose of performing a task of limited duration or for some other temporary purpose is a temporary workplace. But there is a special rule which prevents a workplace being a temporary workplace where an employee attends it in the course of a period of continuous work which lasts, or is likely to last, more than 24 months.

A period of continuous work is a period of work throughout which the duties of the employment are performed to a significant extent at that place. For the purposes of operating this rule we regard duties as performed to a significant extent at any workplace if an employee spends 40% or more of their working time at that place.

The test is whether the employee has spent, or is likely to spend, 40% or more of their working time at that particular workplace over a period of more than 24 months. Where that is the case the workplace is a permanent workplace so travel between there and home is ordinary commuting for which there is no relief.

Example

Doris has worked for five years at her employer's head office in Warrington. She is sent by her employer to perform duties at a branch office in Wigan for 18 months. Relief is available for the full cost of Doris's travel between home and the temporary workplace in Wigan.



East Herts Council

Expenses Policy

Policy Statement

Policy Statement No 37 (Issue No 1)

July 2010

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1.0 Introduction

- 1.1 East Herts Council must ensure that the reimbursement of expenses is carried out in a fair and consistent manner across the Authority, based on business need. This is important to enable East Herts Council to comply fully with Equal Pay legislation. The Council must deduct tax and national insurance when required by statute.
- 1.2 Expenses are a combination of both nationally and locally agreed rates which are published on the intranet and attached as Appendix A and C
- 1.3 The reimbursement of expenses applies to all Employees covered by the National Joint Council for Local Government Services (Green Book) and Chief Officers.

2.0 What you may claim

- Business Mileage
- Motorcycle Mileage
- Bicycle Mileage
- Passenger Rate
- Fares (including rail, tube, parking, taxi, air)
- Subsistence
- Accommodation
- Taxi
- Air Travel
- Overnight Accommodation
- Reimbursement of Telephone Calls
- Petty Cash

3.0 Business mileage

The allowance that applies to you is quoted in your contract of employment.

3.1 Essential user

Criteria:

- Any employee who completes over 2000 business miles per annum (pro rata for part-time employees with the lump sum allowance being pro rated on the basis of annual hours worked).
- In exceptional circumstances, staff travelling less than 2000 miles per annum may be offered an essential user allowance where it can be shown to be the only means of meeting unavoidable travel needs.
- Membership of the scheme reviewed annually.

- These criteria will apply from the date of implementation of the proposed changes to terms and conditions.

3.1.1 The annual lump sum allowance is payable on a monthly basis.

3.1.2 It should be noted that the annual lump sum allowance is not taxed at source, but reported by the Council to HMRC at year end on a P11D form. In addition, the mileage rate paid exceeds HMRC's recommended rate. This results in a profit which is also returned at year end on a P11D form. HMRC will then collect the tax due on this profit by reducing your tax code accordingly. **National Insurance is deducted at source on the lump sums.**

3.1.3 Please refer to Appendix A for current mileage rates and lump sum allowances.

3.2 **Casual user**

3.2.1 Any Employee who is not designated an Essential User and uses his or her car on Council business is classified as a casual user.

3.2.2 It should be noted that the mileage rate paid exceeds HMRC's recommended rate. This results in a profit which is returned at year end on a P11D form. HMRC will then collect the tax due on this profit by reducing your tax code accordingly.

3.2.3 Please refer to Appendix A for current mileage rates.

3.3 **Lease user**

3.3.1 Any Employee who has an approved lease vehicle or is in receipt of the cash alternative scheme is classified as a Lease user.

3.3.2 Please refer to Appendix A for current mileage rates.

3.4 **Motorcycle user**

3.4.1 Any Employee who uses a Motorcycle for travel on official business will be entitled to reimbursement.

3.4.2 Please refer to Appendix A for current mileage rates

3.5 **Bicycle user**

3.5.1 Any Employee who uses a Bicycle for travel on official business will be entitled to reimbursement.

3.5.2 Please refer to Appendix A for current mileage rates

4.0 Guidelines for claiming mileage

4.1 Blank claim forms can be found on the intranet under car mileage claim form and attached as Appendix B.

Home to normal place of work

You may claim for business journeys that you have to make in the performance of your duties and journeys you have to make to or from a place you have to attend in the performance of your duties but NOT journeys which are ordinary commuting or private travel. This also applies if you are a home worker, for guidance see 15.2 of the 'Home Working Policy'.

'Ordinary commuting or private travel' does not include additional journeys from home to normal place of work and back where those journeys would not have been expected to have been made. For example callouts on a non-working day or requiring a repeat journey on a work day will be payable. However, payments in these cases will be subject to tax and national insurance.

Home to temporary place of work

Mileage to a temporary workplace can be claimed LESS your ordinary home to workplace mileage. Examples of this as follows:

- If your workplace is Wallfields and your home is Cheshunt and you travel from home to Buntingford and return on a business journey which is 19 miles but your normal return journey from home to Wallfields is 18 miles you can only claim the difference of 1 mile.
- If your normal workplace is The Causeway and your home is Saffron Walden and you travel from home to Hertford and return on a business journey which is 56 miles but your normal return journey from home to The Causeway is 24 miles you can only claim the difference of 32 miles.

If the journey is less than your normal home to permanent workplace then no claim is permitted.

Where the home to temporary place of work is additional to normal commuting this will be paid without deduction. For example where the journey is a call out on a non-working day or is a call out after reaching home at the end of the working day.

As a general rule reimbursement should only be for 'out of pocket' expenses.

- 4.2 An 'Out of District' rate is paid where the return journey exceeds 50 miles. The first 50 miles of such a journey is paid at your normal rate and the balance paid at the current 'out of district' rate (refer to Appendix A). A journey broken by an overnight stay is classed as one journey for the purpose of calculating 'out of district' miles.
- 4.3 Please note, if you accrue more than 50 miles within the district on the same day for site visits, inspections etc. you are entitled to all mileage at normal rate as outlined in section 4.1.
- 4.4 If you carry passengers you may claim an amount per passenger per mile. Please refer to Appendix A for current rates.
- 4.5 Complete the front of the form with your relevant details. **Claims will not be accepted where information is missing as all fields are critical in determining the mileage rate to be reimbursed.**
- 4.6 Ensure that you satisfy the conditions stated.
- 4.7 Detail your journeys on the reverse of the form as follows:
- | | | |
|-----------------------|---|---|
| Date | = | Date of journey |
| From | = | Start location |
| To | = | End location |
| Purpose of journey | = | Reason for the journey |
| Start Meter reading | = | Record your start meter reading |
| Finish Meter reading | = | Record your finish meter reading |
| In district miles | = | Sum of miles for journeys totalling less than 50 miles on a single occasion |
| Out of district miles | = | Sum of miles for journeys totalling more than 50 miles on a single occasion. (The first 50 miles should be classed as 'in district miles'). |
| Total | = | Total miles claimed |
| Passenger | = | Name of passenger |
- 4.8 An original fuel VAT receipt that pre dates the journeys must be stapled to the back of the claim.
- 4.9 At the end of the calendar month calculate the total miles claimed.
- 4.10 The arithmetic must be checked and initialled by a colleague before being signed by your authorised line manager.

5.0 Expenses

5.1 Travel by public transport

A rail warrant application form should be completed and authorised prior to travel which is exchanged for a ticket at the station. Blank forms can be found on the intranet and attached as Appendix 'E'

5.1.1 If a rail warrant has not been obtained you may claim reimbursement for any travel expense incurred on Council business. You are entitled to claim standard class train fares, London Underground, and bus fares. All claims must be supported by valid receipts stapled to the back of the claim form.

5.1.2 Managers should ensure that the most cost-effective method of transport is used.

5.2 Travel by taxi

5.2.1 You may only claim in exceptional circumstances where no other form of travel is reasonably available. All claims must be supported by valid receipts stapled to the back of the claim form.

5.3 Car parking charges

5.3.1 You may claim for reimbursement of car parking charges incurred on Council business. You may not claim for office locations where free car parking is available e.g. Grange Paddocks and Wallfields.

5.4 Air travel

5.4.1 You may only claim in exceptional circumstances where no other form of travel is reasonably available. Economy class fare only is allowed, using the most cost effective airline and supported by proof of 3 quotations. All claims must be supported by valid receipts stapled to the back of the claim form.

5.5 Subsistence

5.5.1 You may claim reimbursement only for the additional expense incurred for meals taken whilst on official Council business away from your normal base. The local agreement on subsistence rates and meal times is detailed in Appendix 'C'.

5.6 Accommodation

- 5.6.1 You may claim if you are staying away from home on business for your accommodation and meals if not included in the hotel costs or conference fees. The local agreement on subsistence rates is detailed in Appendix 'C'.

5.7 **Miscellaneous**

- 5.7.1 You may claim for reimbursement of business telephone calls made from your own mobile or home telephone if a company telephone or mobile phone is not available. You will need to provide your Manager with a copy of the bill.

5.8 **Petty cash**

- 5.8.1 You may be requested to purchase an item for the Council which is not available from the e-market place system. Audit authority has to be obtained if the reimbursement exceeds 20% of the value of the float that is held by your Customer Service Team. Blank forms can be found on the intranet under Payroll forms and attached as Appendix 'F'. Receipts must be stapled to the back as proof of purchase.

Expenses as detailed in this policy may not be reimbursed from Petty cash.

6.0 **Process for claiming expenses**

- 6.1 Blank forms can be found on the intranet under expenses claim form and attached as Appendix 'D'. Please refer to the Homeworking Policy in relation to what expenses are covered as a homeworker

6.2 **Travel**

- 6.2.1 Complete with details and staple supporting receipts to back of form.

6.3 **Subsistence**

- 6.3.1 Complete with details and staple supporting receipts to back of form.

6.4 **Accommodation**

- 6.4.1 Complete with details and staple supporting receipts to back of form.

- 6.4.2 Indicate a cost centre override if necessary.

6.5 **Miscellaneous**

- 6.5.1 Complete with details and staple supporting receipts to back of form.

6.6 Sign form and pass to your authorised line manager for verification and signature before passing to Payroll for processing.

7.0 Promptness for claims

7.1 As stated in our Financial Regulations, certified claims will be forwarded to the Payroll Section within five working days following the end of the month to which the claim relates.

7.2 Claims for expenses older than three months should not be authorised as they will not be paid.

7.3 Payroll will only process claims that are fully completed, a fuel VAT receipt attached where applicable and properly authorised. Incomplete forms will be returned to the claimant.

8.0 Policy Review and Amendment

8.1 This Policy shall be reviewed after two years or sooner in line with legislation and best practice to reflect the best possible level of support and management.



**NATIONAL JOINT COUNCIL FOR LOCAL GOVERNMENT
SERVICES MILEAGE RATES
Effective from 1st April, 2010**

Essential User Rates	451 - 999cc	1000 - 1199cc	1200 & Above
Lump sum per annum (Monthly payment pro rata)	£846 £70.50	£963 £80.25	£1,239 £103.25
Per mile - first 8,500 miles (Monthly mileage pro rata)	36.9p	40.9p	50.5p
Per mile - after 8,500 miles	13.7p	14.4p	16.4p
Amount of VAT per mile in Petrol element	1.400p	1.543p	1.681p

Casual User Rates			
Per mile - first 8,500 miles (Monthly mileage pro rata)	46.9p	52.2p	65.0p
Per mile - after 8,500 miles	13.7p	14.4p	16.4p
Amount of VAT per mile in Petrol element	1.400p	1.543p	1.681p

Leased Vehicle Rates			
451 - 999cc	1000 - 1199cc	1200 – 1449cc	1450 & Above
13.0p	14.0p	16.0p	18.0p

Motorcycle Rates			
	Up to 125cc	Over 125cc	
	21.44p	33.56p	

Bicycle Rate
20p per mile

Passenger Rate	Out of District Rate
5p per passenger per mile	18.0p per mile



CAR MILEAGE CLAIM FORM

Refer to Expenses Policy for guidance notes

Please complete **all sections**, failure to do so may delay payment. Please ensure completed forms are received by Payroll by the 6th of the month and valid VAT receipts to the back of this form.

Employee Details
(failure to complete all sections will delay payment) (RL32)

Name: _____ Payroll No: _____
 Claim Period: _____ Date Submitted: _____
 Casual Essential Lease Car Registration: _____
 Fuel Type: _____ Engine Size (cc.): _____
 Make & Model of Car: _____ Approved CO₂ Emission (g/km): _____

Claim Details
(a single journey is the sum of 'to' and 'from' destination) (RL40)

Mileage **IN** District: Sum of journeys of less than 50 miles on each occasion.

Mileage **OUT** of District: Sum of journeys totalling more than 50 miles for a single journey (the first 50 miles should be separated & added to the 'IN District' total).
(A651)

Total mileage claimed: Sum of all mileage claimed.

Arithmetic check: Initial by a team member.

I certify that

- I held a full & current UK driving licence through the period claimed. I am not disqualified & no prosecutions are pending. I have no medical conditions that prevent me from driving.
- My motor insurance policy is extended to include business use. (You must indemnify the Council against third party claims whilst travelling on business, which may include attending courses, and working at or visiting another site. If transporting goods, your Insurer may require separate notification).
- My vehicle is roadworthy. If over three years old, it is covered by a valid MOT certificate.
- My vehicle has valid road fund licence.
- The mileage shown below (as detailed overleaf) was run on approved Council business in accordance with the conditions laid down by the NJC and the rules of East Herts Council.

Managers must check insurance certificates, driving licences and MOT certificates at least annually; retain photocopy evidence & record dates of checks.

Signed: _____ (Employee) Date: _____
 Signed: _____ (Authorised Officer) Date: _____
 Print Name: _____ (Authorised Officer)



APPENDIX B

You are not permitted to claim for home to office mileage

Please ensure that a VAT invoice(s) for road fuel is attached that will cover the journeys claimed. The VAT invoice **must** pre-date the journey date. A till receipt **will not** be sufficient; it must be a VAT invoice. All invoices should be stapled to the back of this form.

Authorised Officers must verify that the mileage claimed is for legitimate journeys taken for the purpose of carrying out duties for East Herts Council.

Date	Journey Details		Purpose	Passenger?	Meter Readings		IN District (miles)	OUT District (miles)	TOTAL
	From	To			Start	Finish			
TOTAL Miles claimed for this month									

Please state the name(s) of the passenger(s) you have claimed for:



SUBSISTENCE RATES
Effective from 1st January 2008

East Herts subsistence rates are determined by Local Agreement guided by East of England notification.

The maximum claim for meals is as follows:

Breakfast	Before 7am	£6.45
Lunch	Between 12 noon & 2.30pm	£8.91
Tea	Between 2.30pm & 7pm	£3.52
Evening Meal	After 7pm	£11.03

Evening meal allowance cannot be claimed with a tea allowance.

All claims must be supported by a valid VAT receipt stapled to the back of the claim form.



EXPENSES CLAIM FORM

Please refer to the Expenses Policy for guidance notes. Completed forms must be received by payroll by the 6th of the month. Please attach all receipts to the back of this form.

Personal Details	
Name: _____	Payroll No: _____
Team: _____	Date Submitted: _____

Travel & Parking Details (PD06)

Date	Purpose	Time Away From : To	Cost Incurred
Total: (A560)			

Subsistence Details (PD06)

Date	Breakfast (Before 7am)	Lunch (Between 12 & 2:30pm)	Tea (Between 2:30 & 7pm)	Evening Meal (After 7pm)	Cost Incurred
Total: (A545)					

Accommodation Details (PD06)

Date	Purpose (Cost centre override if applicable)	Cost Incurred
Total: (A545) (VAT A655)		

Miscellaneous Details (PD06)

Date	Item (Cost centre override is applicable)	Cost Incurred
Total: (A545) (VAT A655)		

I declare that I have necessarily incurred additional expenditure on travel and/or subsistence for the above purpose and that the amounts claimed are in accordance with the rates and conditions as set out in the Expenses Policy. All supporting receipts are genuine and are stapled to the back of this form.

Signed: _____ Date: _____
 Signed: _____ (Authorised Officer)



PETTY CASH CLAIM FORM

Please refer to the expenses policy for guidance on how to claim.

Name: _____

Department: _____

Quantity	Item Description	Unit Cost		Total Cost	
		£	.	£	.
Total				£	

Expenditure Code	Amount	
	£	.
/		
/		
/		
/		
/		
/		
/		
/		
/		
/		

Voucher No: PC

Date: _____

Claim prepared by: _____

Print: _____

Claim certified by: _____

Print: _____

Cash received by: _____

Print: _____

Coding checked: _____

Print: _____

Audit checked: _____



APPLICATION FOR RAIL TRAVEL WARRANT

To be completed by employee

<u>Applicant Details</u>	
Name: _____	Department: _____
Site: _____	Cost code: _____

<u>Journey Details</u>	
Starting From: _____	
Destination: _____	
Via: _____	
Start date & time: Date: _____	Time: _____ ...
Return date & time: Date: _____	Time: _____ ...
Reason for travel: _____	

Signed: _____	Date: _____
---------------	-------------

To be completed by authorised signatory

The above application has been approved for the purpose stated	
Signed: _____	Date: _____
Name: _____	(Please Print)

To be completed by the issuing officer

Warrant number: _____
Date of Issue: _____
Warrant type: _____
Issued by: _____



Expenses Policy - 2010

1 Identify the aims of the policy/service/function and how it is implemented.			
	Key questions	Answers / Notes	Actions required
1.1	Is this an existing or a new policy function?	A recent review of expenses claimed at the Council found a number of inconsistencies in the way that employees claim and what they claim for. As such, it was decided that a published Expenses Policy would ensure that the reimbursement of payments for expenses is carried out in a fair and consistent manner across the Council, based on business need. Having a published policy is also important to enable the Council to comply fully with Equal Pay legislation	
1.2	What is the aim, objective or purpose of the policy/service/function?	The aim of the policy is to ensure that the reimbursement of payments for expenses is carried out in a fair and consistent manner across the Council, based on business need.	
1.3	What outcomes do you want to achieve with this policy and for whom?	As 1.2	
1.4	Who is the policy/function being aimed at?	The reimbursement of expenses applies to all Employees covered by the National Joint Council for Local Government Services (Green Book) and Chief Officers.	
1.5	Who defines or defined the policy/function?	These procedures have been drawn up by HR, based on legislation, the HMRC guidelines and consultation with UNISON.	
1.6	Who implements the policy/function?	Employees are responsible for claiming their	

		expenses. All claims must be signed off by their manager and then Payroll ensures the employee is reimbursed.	
	<i>1.7 How do these outcomes meet or hinder other policies, values or objectives of the public authority – this question will not always apply</i>	The policy ensures that the Council complies with its responsibility to be fair and accountable with regards to public money.	
1.8	What factors or forces are at play that could contribute or detract from the outcomes identified earlier?	Insufficient understanding of the policy could result in employees submitting claims that do not comply with the policy or may result in managers signing off these claims.	Briefing Sessions will be organised when the policies are rolled out to ensure that managers and staff understand the procedures. Payroll check all claims.
1.9	Taking the six strands of equalities is there anything in the policy that could discriminate or disadvantage any of these groups?	East Herts is content that the policy does not create the potential for direct or indirect discrimination. The policy has been drawn up based on HRMC guidance. Having a published expenses policy is also important to enable the Council to comply fully with Equal Pay legislation	
1.10	From your perspective, how is the policy actually working in practice for each equalities group?	There is no evidence to suggest the policy is having an adverse impact on any of the equalities groups.	
	<i>1.11 How does the local authority interface with other bodies in relation to the implementation of this policy function? This question will not</i>	N/A	

EQIA Worksheet

	<i>always apply</i>		
2	Consideration of available data, research and information		
	Key questions	Answers / Notes	Actions required
2.1	What do you already know about who uses and delivers this service?	Payroll keep records of employees expenses claims	
2.2	What additional information is needed to ensure that all equality groups' needs are taken into account?	None	
2.3	How are you going to go about getting the extra information that is required	None	
3	Formal consultation		
	Key questions	Answers / Notes	Actions required
3.1	Who do we need to consult with?	UNISON has been consulted and the policy agreed. Heads of Service and Corporate Management Team were also consulted.	
3.2	What method/form of consultation can be used?	HR/UNISON meetings were used to discuss the policies. Head of Service were consulted via email and Directors and the Chief Executive at CMT.	
4	Assessment of impact		
	Key questions	Answers / Notes	Actions required
4.1	Have you identified any differential impact and does this adversely affect any groups in the community?	No differential impact has been indentified.	

4.2	If there is an adverse impact can it be avoided, can we make changes, can we lessen it etc?	Should any adverse impact be detected the issues would be considered. If this was occurring due to the incorrect implementation of the policy training for managers would be organised. If it was occurring because of a flaw in the policy itself then the policy would be reviewed and amended.	
4.3	If there is nothing you can do, can the reasons be fairly justified?	N/A	
5	Consideration of the effect of proposed changes on other groups.		
	Key questions	Answers / Notes	Actions required
5.1	Does any of the changes in relation to the adverse impact have a further adverse affect on any other group?	No	
INTERNAL PROCESSES FOR THE ORGANISATION			
6	Making a decision in the light of data, alternatives and consultations		
	Key questions	Answers / Notes	Actions required
6.1	The organisations decision making process	Policies are created/ amended by HR in consultation with UNISON. They are sent to Heads of Service for comments. The policies are	

EQIA Worksheet

		then approved by CMT, Local Joint Panel (LJP) and final approval is given by the HR Committee.	
7	Monitor in the future and publication of results of such monitoring		
	Key questions	Answers / Notes	Actions required
7.1	What have we found out in completing this EqIA? What can we learn for the future?	East Herts is satisfied this policy is equal and fair and there is no evidence to suggest otherwise.	
7.2	Who will carry out monitoring?	Payroll	
7.3	What needs to be monitored?	Expenses claims to ensure they comply with the policy	
7.4	What method(s) of monitoring?	Payroll will ensure the claim forms have been correctly filled out before payment is made.	
7.5	How will the monitoring information be published?	This information will not be published. However if payroll identify a service where expenses are not being claimed properly they will alert HR and relevant action will be taken.	
8	Publication of results of the impact assessment		