

<b>Policy Name</b>	<b>Expenses</b>
<b>Date</b>	January 2018
<b>Statement No</b>	40
<b>Version</b>	3
<b>Review Date</b>	January 2021

The council will ensure that the reimbursement of expenses is carried out in a fair and consistent manner across the council, supporting the council’s green travel policy and based on business need.

### 1.0 Travel expenses

All employees who are required to travel for business purposes must adhere to the ethos of the green travel plan; for example use public transport; to car share; to hold virtual meetings where possible.

Reimbursement is based on HMRC rates.

<b>Mileage</b>	<b>HMRC Rates</b>
Car (first 10,000 business miles per annum)	45p per business mile
Car (after 10,000 business miles per annum)	25p per business mile
Electric Car Rate	20p per business mile*
Motorcycle Rate	24p per business mile
Bicycle Rate	20p per business mile
Passenger Rate (employee/member)	5p per passenger per mile

\*HMRC does not currently provide an electric car rate/so the rate has been based on bicycle rate.

### 2.0 Public transport

Claims can be reimbursed for standard class train fares, London Underground and bus fares. Taxi fares can only be claimed for in exceptional circumstances where no other form of travel is reasonably available.

### 3.0 Car parking charges

Car parking charges incurred on council business will be reimbursed only where East Herts council car parking is not provided.

#### **4.0 Subsistence**

Employees can claim reimbursement only for the additional expense incurred for meals taken whilst on council business away from their normal base.

The maximum claim for meals is as follows:

Breakfast	Before 7am	£7.21
Lunch	Between 12 noon & 2.30pm	£9.95
Evening meal	After 7pm	£15.20

In exceptional circumstances subsistence allowances can be varied by a Director or Chief Executive. Rates will be increased in line with annual salary awards.

#### **5.0 Accommodation**

Accommodation must be selected that is appropriate and normally no more than a 4 star level. Approval before booking is required by your Head of Service.

#### **6.0 Individuals responsibilities**

Members of staff who have to travel by car must hold a full current driving licence and insurance covering business use at all times.

Employees should submit expense or mileage claims via MyView. VAT receipts must be attached before submitting the claim to their manager. All approved claims will be paid in the same month if approved by the 6th of the month. Claims exceeding three calendar months will not be paid.

#### **7.0 Heads of Service/Manager responsibilities**

The HR Officers will provide guidance to them in meeting their obligations listed below.

Heads of Service/Manager will be responsible for:

- Reviewing all official travel and agreeing it is necessary for the employee to effectively carryout their duties.
- Checking documents for employees who are using their own vehicle for any journey on council business to ensure that their insurance covers them for business use and that they have a valid driving licence, insurance certificate and MOT certificate (if applicable) as part of the induction process. Documents must be checked on joining and then on an annual basis (January). A record must be kept that these checks have been carried out.
- Authorising expense/mileage claims submitted via MyView that are in accordance with this policy.

## **8.0 Claiming expenses/mileage**

Employees can claim for business journeys made in the performance of their duties but NOT journeys which are ordinary commuting or private travel. This also applies to home workers, for guidance see the Home Working Policy. Ordinary commuting or private travel does not include callouts on a non-working day or requiring a repeat journey on a work day.

Mileage to a temporary workplace can be claimed LESS ordinary home to workplace mileage. If the journey is less than the normal home to permanent workplace then no claim is permitted.

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

## **9.0 Implementation, monitoring and review of this policy**

The Head of Service/manager has responsibility for implementing and monitoring this policy, which will be reviewed after three years or sooner in line with legislation and best practice.