

Contents

1.0	When to use this Policy	1
2.0	Introduction.....	1
3.0	Travel Expenses	1
4.0	Public Transport.....	2
5.0	Car Parking charges	2
6.0	Subsistence.....	3
7.0	Accommodation	3
8.0	Individual’s Responsibilities.....	3
9.0	Director and Manager Responsibilities.....	4
10.0	Claiming expenses/mileage	4
11.0	Reviewing and approving CEO expenses	5
	Appendix 1: Subsistence increments	6
	Appendix 2: Change log.....	7

Expenses policy

June 2025

Executive Summary

This policy sets out the council’s approach to reimbursing travel and subsistence expenses incurred by employees while conducting official council business. It ensures that expense claims are handled fairly, consistently, and transparently while aligning with the council’s green travel policy. Employees are expected to minimise travel costs by prioritising public transport, car-sharing, and virtual meetings where possible.

The policy outlines the types of expenses that can be claimed, including mileage reimbursement at HMRC-approved rates, public transport costs, car parking fees, subsistence allowances, and accommodation expenses. It also sets clear guidelines for receipt submission, the approval process, and the responsibilities of employees, directors, and service managers in managing and approving claims.

The reimbursement process is designed to cover legitimate, ‘out-of-pocket’ expenses incurred for business purposes, excluding ordinary commuting costs. Claims must be submitted via MyView with appropriate documentation and will be reviewed for accuracy and compliance.



1.0 When to use this Policy

1.1 This policy should be referenced when:

- an employee needs to claim reimbursement for business travel expenses, including mileage and public transport costs,
- a claim for subsistence allowances is required due to additional meal expenses incurred during work-related travel,
- accommodation needs to be booked for business-related overnight stays, ensuring compliance with the approval process,
- employees and managers need guidance on required documentation, such as VAT receipts and proof of business-use insurance,
- directors and service managers review and approve travel and subsistence expense claims, ensuring compliance with council's guidelines,
- the CEO's expenses require independent review by the Leader of the Council and
- there is a need to ensure compliance with the annual review process for travel and expense claims.

2.0 Introduction

2.1 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.

2.2 The council reserves the right to reject or delay payment for any expense/mileage claims that do not meet the requirements outlined in this policy.

3.0 Travel Expenses

3.1 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, car share, and hold virtual meetings where possible.

Mileage	HMRC Rates
Car/van (petrol or diesel) (first 10,000 business miles per annum)	45p per business mile
Car/van (after 10,000 business miles per annum)	25p per business mile

Car/van (electric)	45p per business mile
Car/van electric (after 10,000 business miles per annum)	25p per business mile
Motorcycle	24p per business mile
Bicycle	20p per business mile
Passenger (employee/member)	5p per passenger per mile

Passenger allowance:

This is to be claimed only when you are taking another employee or elected member with you on your journey. Passengers should not claim mileage separately.

4.0 Public Transport

4.1 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.

5.0 Car Parking charges

5.1 Car parking charges incurred on council business will be reimbursed only where East Herts Council car parking is not provided. You will receive instructions on where applicable car parks are when issued with a pass from the Facilities team.

6.0 Subsistence

6.1 Employees can claim reimbursement only for the additional expense incurred for meals taken on council business away from their normal base. This does not include alcohol but may include soft drinks.

The maximum claim for meals is as follows:

Breakfast	Before 7am	£7.95
Lunch	Between 12 noon & 2.30pm	£10.97

Evening meal	After 7pm	£16.76
--------------	-----------	--------

In exceptional circumstances subsistence allowances can be varied by a director or the Chief Executive. Rates will be increased in line with annual salary awards. Last increase, see Appendix 1.

7.0 Accommodation

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

8.0 Individual's Responsibilities

8.1 Members of staff who have to travel by car must hold a full current driving licence and insurance covering business use at all times. These will be regularly checked by the employee's line manager as part of the annual PDR process.

8.2 Employees should submit expense or mileage claims via MyView.

8.3 If approved by the 6th of the month, all approved claims will be paid in the same month. Claims exceeding three calendar months will not be authorised to be paid.

Receipt submission:

All expense claims must be accompanied by a valid VAT receipt at the time of submission.

Missing receipts:

If a receipt is unavailable, provide an explanation detailing the reason for the missing receipt.

9.0 Director and Manager Responsibilities

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

Director and Manager will be responsible for:

- Review all official travel and agree that it is necessary for the employee to carry out their duties effectively.
- Checking documents for employees 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 carried out on the annually in their PDR.
- Authorising expense/mileage claims submitted via MyView that are in accordance with this policy. The authoriser should confirm that the receipt

matches the details of the claimed expense and that the expense falls within the Council's allowable expense categories.

- Documenting the reason provided by the employee for any missing receipt. Mileage claims should be verified against available records/logs. For any other expenses, the plausibility of the claim should be assessed while checking for any available supporting evidence.

10.0 Claiming expenses/mileage

10.1 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 further guidance see the Home Working Policy. Ordinary commuting or private travel does not include callouts on a non-working day or a requirement for a repeat journey on a work day.

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

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

11.0 Reviewing and approving CEO expenses

- The CEO must submit all expense claims with appropriate receipts and documentation in accordance with the general expenses policy.
- The CEO's expense claims will be reviewed by The Leader of the Council, ensuring an independent review process.
- The reviewer will assess the claims for compliance with the council's expense policy, ensuring all expenses are legitimate, adequately documented and fall within allowable categories.

Appendix 1: Subsistence increments

	Pay award % per year	pay increase multiplier	Breakfast	Lunch	Evening meal
2020			£7.21	£9.95	£15.20
2021	1.75	1.0175	£7.34	£10.12	£15.47
2022	1.75	1.0175	£7.46	£10.30	£15.74
2023	3.88	1.0388	£7.75	£10.70	£16.35
2024	2.5	1.025	£7.95	£10.97	£16.76

Appendix 2: Change log

2018 Policy issued.

2021: Policy reviewed.

2025: The policy was reviewed. Subsistence allowances were included, and formatting was improved. Clarity on the claims process and receipts was required.