

Travel and Subsistence Expenses

Policy Document – Version 2.0



Thurcroft Parish Council

TRAVEL EXPENSES POLICY

1. Employees

Thurcroft Parish Council will reimburse employees for reasonable expenses which are necessary, and exclusively, incurred in connection with Council business.

Employees should not be either financially disadvantaged or advantaged because of genuine Parish Council expenses.

Employees are responsible for the payment of all expenses they incur. Expense/Travel claims should be submitted for payment as soon as possible and, in any event, no later than six weeks after incurring the expenditure, unless there are direct settlement arrangements with suppliers in place.

Prior written approval of the line manager is required. All claims for reimbursement must be supported by original receipts where appropriate and attached to a Travel and Subsistence claim form which once completed should be signed by the line manager.

1.1 Travel

Travel expenses do not include travel between home and the office unless the employee is recognised as being a "contractual home-based employee".

Employees should travel by the most cost-effective mode of transport, taking into account the journey time and the nature of the journey as well as the monetary cost.

Parking charges (but not parking fines) while on Council business, will be refunded.

Travel by Taxi

The use of taxis is only permitted in exceptional circumstances when strictly necessary; a receipt should always be obtained.

Travel by Train/Tube/Bus

Tickets should be retained where possible. Standard class should be used when travelling by train and, where possible, booked sufficiently in advance to obtain the best prices.

1.2 Overnight Accommodation

Hotel accommodation should be booked in advance and should be approved by the Council prior to booking. The location of the hotel should be taken into account in regard to cost of taxis etc and the time required to travel to and from the hotel.

Subsistence - Overnight Absence

An employee may claim for meals and beverages up to a maximum of £20.00 per day when travelling on Parish Council business. This is intended to reimburse the employee for additional expenditure as a result of having to travel on Parish Council business.



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Personal incidental expenses cannot be claimed where there is no overnight stay.

Subsistence – No Overnight Absence

In the unlikely event of overnight accommodation being required, the full details of any proposed expenditure must be agreed before any booking is made. The Council will reimburse reasonable out of pocket expenses incurred by the Councillor/employee when it is necessary to stay away from home overnight on Parish Council business. This will include the following:

- Hotel bills
- Breakfast (if not included in the hotel costs)
- Lunch, evening meals and beverages – to a maximum of:

Lunch £10.00

Evening Meal £20.00

Beverages £5.00 (does not include the purchase of alcohol)

(Please note that only the agreed amount above will be repaid - any expenditure over this amount will not be reimbursed).

2. Parish Councillors

Councillors are entitled to receive a monthly allowance to cover out of pocket expenses. However, the cost of travel and subsistence for attending meetings, seminars or training can be reclaimed at the set rates.

Councillor will not normally be required to undertake Council business that requires overnight accommodation. In any exceptional case, the full details of any proposed expenditure must be agreed with the Chair or Vice Chair before any booking is made.

2.1 Rate for Reimbursement

TRAVEL¹

Allowance	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
*Essential User Car and Van rate	45p	25p
Casual User Car and Van rate*	45p	25p
Motorcycle rate	24p	24p
Bicycle and e-Bike rate	20p	20p
**Passenger rate - essential and casual car and van user only	5p	5p

*Electric and hybrid cars are treated in the same way as petrol and diesel cars for this purpose.

**The passenger(s) must be employees of the Council and also travelling for business purposes to qualify for this payment.



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SUBSISTENCE RATES²

Description	Amount (up to)
Breakfast rate	£5
One meal (5 hour) rate	£5
Two meal (10 hour) rate	£10
Late evening meal rate	£15

¹ HMRC guidance on travel – mileage and fuel rates and allowances.

² HMRC Employment Income Manual 2014.

Breakfast rate

The rate may be paid where an employee leaves home earlier than usual and before 6am and incurs a cost on breakfast taken away from home after the qualifying journey has started. If an employee usually leaves before 6am the breakfast rate does not apply.

Late evening meal rate

The rate may be paid where the employee must work later than usual, finishes work after 8pm having worked their normal day and has to buy a meal before the qualifying journey ends which they would usually have at home.

The breakfast and late evening meal rates are for use in exceptional circumstances only and are not intended for employees with regular early or late work patterns.

One meal (5-hour) rate

The rate may be paid where the employee has been undertaking qualifying travel for a period of at least 5 hours and has incurred the cost of a meal.

Two meal (10-hour) rate

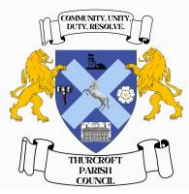
The rate may be paid where the employee has been undertaking qualifying travel for a period of at least 10 hours and has incurred the cost of a meal or meals.

Benchmark scale rate payments must be limited to 3 meal rates on one day or 24-hour period. A meal is defined as a combination of food and drink and would take a normal dictionary meaning. Where employees are required to start early or finish late on a regular basis, the over 5-hour and 10-hour rate, whichever is applicable, can be paid provided that all the other qualifying rules are satisfied.

Receipts must be submitted. Alcohol will not be reimbursed.

Overnight subsistence rate

A benchmark rate has not been set for overnight subsistence. It is necessary to agree a rate, if applicable, with the line manager. An employee can only be reimbursed for a meal once. If the cost of



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an evening meal or breakfast is reimbursed on an actual basis, because it is included in the cost of an overnight stay, the employee would not also be entitled to the benchmark rate for breakfast or late evening meal. Staying with family or friends: when an employee spends a night away from home whilst on business, he may choose to stay with a friend or relative instead of staying in a hotel. In this case, the employee may incur the cost of meals only.



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APPENDIX A: TRAVEL AND EXPENSES CLAIM FORM

Personal Details							
Name							
Position							
Vehicle Details (To be completed by Officers authorised to use Private Vehicles only)							
Vehicle Make			Vehicle Model				
Registration Number			Engine Size			C. C.	
Mileage and Expenses Claims			(A)	(B)			
Date	Time Away		Details of Journey, Expenses etc. (Please give full details)	Business Mileage Claimed	Actual Business Mileage Driven	(B) - (A)	Expenses
	From	To					
Totals							
				(C)			(D)

Mileage Totals					
Mileage Rate			pence per mile (E)		
Total Mileage Cost	(C)	@	(E)	=	(F)
Total Expenses					(D)
Total Payment for this Claim					(F) + (D)

Employee Authorisation I69		Manager Authorisation	
I certify that I have incurred expenses in respect of the items detailed above and that the amounts claimed conform with the allowances approved by the Authority. No County Car was available for any of the journeys detailed above.		Name:	
		Signature:	
Signature	Date	Date:	