

# Thanet District Council Travel and Expenses Policy

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<b>Policy</b>	<b>Travel and Expenses Policy</b>
<b>Department</b>	Corporate Services
<b>Service</b>	HR
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# Policy Statement

This Travel and Expenses Policy is the framework that employees follow when claiming travel and expenses incurred in their duties working for Thanet District Council (“the Council”).

The policy sets out the expectations of staff to complete claims honestly, accurately and promptly and the responsibility of the council to honour these in accordance with due process.

## 1. Introduction

Thanet District Council (“the Council”) will reimburse expenses that have been wholly, necessarily and exclusively incurred whilst carrying out duties as an employee. It recognises that there will be times when its employees incur business expenses, need to work or attend training courses away from their home or normal place of work, which will result in them incurring additional expenses for food, accommodation or both.

The Council respects the integrity of each employee and expects expense claims to be made honestly, accurately and promptly. All items claimed must be covered by the policy and guidance and all expenses should be kept to a minimum. The Council must maximise VAT recovery and so all claims should be backed-up with a VAT receipt. Even where VAT may not be recovered, claims should be supported by a receipt where possible to ensure compliance. We will comply with our own policy, Audit requirements and any current legislation relating to employee expenses set out by HMRC.

This Policy and the related guidance explains what business related expenses may be incurred and how to claim reimbursement.

## 2. Scope and Audience

2.1 This policy and procedure applies to all employees, employed directly by Thanet District Council.

2.2 Within this policy the following definition applies:

- The term ‘manager’ refers to the line manager.

## 3. Policy Purpose

This policy’s purpose is to provide clear and concise direction to employees and managers, including the setting out of specific responsibilities, in order to make claiming and reconciling expenses as effective as possible.

## 4. Roles and Responsibilities

### Employees will:

- Always aim to select the cheapest option available to meet their legitimate requirements, keeping costs to the Council to a minimum
- Accurately record and submit mileage claims in a timely fashion
- Upload receipts for mileage claims via EKP in order to validate claims
- Ensure mileage claimed was calculated via the most direct/efficient route
- Agree expenses with their manager in advance where possible
- Ensure that expense claims are submitted through self service in advance of payroll cut off for the month following date when the expenses were incurred, or no later than three months from that date.

### Managers will:

- Check that only legitimate and compliant claims are authorised
- Sense check mileage claims for efficiency and feasibility
- Ensure that their drivers provide a valid insurance certificate
- Follow and apply this policy fairly and consistently throughout their team/department
- Discuss potential expenses with their employees in advance where possible
- Approve legitimate claims via the self services system in advance of payroll cut off for the month.

### HR will:

- Monitor employment legislation and support the Council to review and amend this policy as appropriate.
- Provide support, guidance and training to the Council and its employees in the interpretation and application of this policy.
- Ensure a consistent and fair approach to the application of this policy throughout the Council.

## 5. Mileage

5.1 This is for payments for costs incurred by employees who use their own vehicles for business use and is applicable to all employees of the Council. Mileage rates for the use of motor vehicles, motorbikes, electric and hybrid vehicles can be found in Appendix 1.

5.2 Mileage should be claimed based on the shortest direct route according to Google maps or similar. However it is expected that judgement will be exercised to account for journey efficiency when it comes to the impact of traffic on your business journey.

5.3 Excessively large mileage claims will not be approved without sufficient explanation.

5.4 Office/depot based and hybrid employees' base for mileage purposes will be as stated in your contract of employment. This will usually either be the Council's main offices or one of the operational depots.

5.5 Mileage can be claimed for journeys undertaken for business purposes but will not be paid for your commute to and from your office from your home.

5.6 Where journeys start and/or finish at home, you should either subtract your normal home to office and/or return journey distance from the total mileage before a claim is made.

5.7 If you carry out site visits or attend meetings as part of your role, you cannot claim mileage expenses for travel to/from the Council's main offices unless the journey is greater than the distance between your home and and to/from the Council's main offices or operational depots. When this happens, you should take the total distance of business mileage accumulated during the day and deduct your usual home to office/depot mileage from the total to calculate the claimable figure. The office/depot used for the calculation is the one stated in your contract of employment..

5.8 Claims cannot be made for journeys which are considered to be substantially ordinary commuting in accordance with HMRC guidelines. This covers journeys to a temporary place of work which for practical purposes are substantially the same as your journey to your normal work base.

5.9 Substantial similarity applies where the temporary workplace is close to the normal workplace and the journey to/from the temporary workplace involves a similar route. Managerial clarity can be sought in these circumstances.

5.10 To drive for the Council, a valid insurance certificate providing cover for business use must be provided to the employee's manager by the employee annually in conjunction with the Council's Driving at Work policy. Mileage expenses may not be claimed until the appropriate cover is verified.

5.11 The Council's Driving at work policy must be complied with at all times when driving on behalf of the Council in either a Council owned vehicle or private vehicle.

5.12 Employees who choose to cycle for business journeys are responsible for ensuring their bicycle is roadworthy and that they wear appropriate high visibility clothing and a safety helmet.

5.13 Business journeys undertaken by bicycle should be reasonable in terms of both time and cost.

5.14 Mileage claims are submitted through East Kent People (EKP) self service portal for approval by an employee's manager. Claims should be made within 3 months of the journey being claimed.

5.15 Claims submitted after 3 months will not be approved unless there are exceptional mitigating circumstances. Authorisation in these cases will be required by the relevant Head of Service.

5.16 Employees must provide a valid fuel receipt or electricity bill (if claiming for an electric vehicle charged at a home address) covering the period of travel for mileage claims on EKP. The employee must attach a copy of the original/s when making the claim. Claims that are made without an attached receipt will not be approved.

## 6. Expenses

6.1 Expenses claimed should equate to the cost incurred, except where an agreed allowance or maximum claim amount is in place.

6.2 Employees must submit expense claims to their manager for approval and claims must be made within 3 months of the purchase being claimed.

6.3 Rail fares for attending Council meetings or training will be reimbursed at a standard second class rate. Tickets should be booked as far in advance as possible to ensure best value for money. Rail fares to/from your team's home base are not submittable.

6.4 No claim can be made where an existing concession or season ticket covers the cost of travel.

6.5 Employees are encouraged to share transport and make journeys in the most efficient way possible.

6.6 Employees undertaking a post entry training qualification supported by the Council may make reasonable claims through EKP for any books needed during the course of their studies subject to approval by their line manager.

## 7. Allowances

7.1 There may be occasions where employees are required to attend events or training which require overnight stays and inability to access their usual means of subsistence. In these instances a maximum allowance is provided to allow employees to claim expenses they would not ordinarily have incurred whilst working for the Council.

7.2 The criteria for an overnight stay is as follows: where employees are required to attend an event for more than one day or where meetings or events start or finish at times that preclude them from travelling to or from the location within reasonable times.

7.3 Where overnight accommodation is required, employees should seek the most appropriate accommodation taking cancellation fees into account and book this in advance wherever possible with managerial approval. Arrangements should be made for an invoice to be sent directly to the Council. If this is not possible, however, a detailed VAT receipt must be obtained to substantiate a claim.

7.4 Upon satisfactory submission and approval, the following rates will be paid:

7.4.1 Breakfast £10.00

7.4.2 Lunch £12

7.4.3 Dinner £20

7.4.4 Overnight (excluding Central London) £100

7.4.5 Overnight (Central London) £136

7.5 Subsistence costs up to the approved rate will be paid where:

7.5.1 The cost of breakfast is not included in overnight accommodation, or where it is necessary to travel before 7:00am

7.5.2 Lunch is not provided as part of the event

7.5.3 The employee is away from home after 7:00pm and dinner is not part of the event

7.5.4 Alcohol cannot be claimed as part of a subsistence claim

7.5.5 Where the employee is required to travel overseas on behalf of the Council, additional allowances may be payable but these must be authorised in advance by their Director.

## 8. Professional Membership Fees

8.1 The Council will reimburse the cost of one professional subscription per year for an employee where it is relevant and essential to their post.

8.2 Should the employee move to a post where the subscription is no longer relevant, the claim will no longer be valid.

## 9. Equality Statement

The Council is committed to promoting equality, diversity and inclusion and combating unfair treatment. The Council will endeavour to ensure equal access to its policies and procedures and will combat discrimination or less favourable treatment on the grounds of any irrelevant consideration, in accordance with the Equality Act 2010.

## 10. Appendices

### Appendix 1

#### Mileage Payment Scheme

User	Payment Rate (per mile)	Payment Rate (per mile for each business mile over 10,000 in the tax year)
Essential	45p + lump sum of £200 per annum	25p
Casual	45p	25p
Cash Alternative	20p	20p
Motorbike	24p	24p
Bicycle	20p	20p

Payment rates per mile are the same regardless of fuel type and include electric and hybrid vehicles.

Payment rates per mile are linked to the HMRC approved mileage rates and will be adjusted to reflect any changes made by HMRC.

#### Definitions:

##### Essential User

To be entitled to claim travel expenses on the 'Essential User' rate, it must have been deemed necessary for you to have access to your own transport in order to fulfil the requirements of the post. This will be determined by the appropriate Corporate or Service Director. Typically, this will mean that the duties of the role require appropriate travel across and / or outside of the District. This will not include attendance at training events, external meetings, staff or management seminars or travel to your normal place of work.

##### Casual User

Occasional travel may be required for business purposes for which you may need access to your own vehicle or to public transport.



## Cash Alternative

Those in receipt of a Cash Alternative to lease car payment as part of their Terms and Conditions of Employment.

## Appendix Two

**Anyone who has leased a car through the salary sacrifice scheme will be subject to the following lease car mileage rates effective 1 September 2024.**

Engine Size	Diesel		Engine Size	Petrol	LPG
1,600cc and less	12p		1,400cc and less	13p	11p
1,601cc to 2,000cc	14p		1,401 to 2,000cc	15p	13p
Over 2,000cc	18p		Over 2,000cc	24p	21p

All Electric Vehicles	7p
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Hybrid cars are claimed as either petrol or diesel in line with the rates above
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