



EMPLOYEE'S EXPENSES POLICY

Purpose

This policy sets out the Council's rules on how employees can claim for expenses incurred in the performance of their duties for the Council. The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes. It does not apply to councillors.

General procedure

The Council will reimburse employees for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties that employees undertake in the course of their employment. To claim for expenses, employees must use the Council's expenses claim forms and set out the reasons why the expense was incurred on the claim form. If employees are unsure whether an expense can be claimed, you must seek prior written authorisation from the Clerk or 2 Councillors

Expenses will not be paid unless supporting evidence is provided, together with a completed expense claim form. This should include original receipts or invoices with the date and time of the transaction (unless you are claiming for mileage). When claiming for travel expenses on public transport, you should enclose the tickets showing the departure point and destination of your journey, where possible. Credit and debit card statements will not be accepted. Where you are submitting a VAT receipt, you should set out:

- the name and VAT registration number of the retailer or service provider;
- the goods and services provided; and
- the amount of VAT payable.

Once completed and signed, employees should submit your expense claim form to the Clerk for approval. Once approved the claim form will be presented to the Council for payment.

Expenses claims will be submitted within 12 months of the expense being incurred. If this is not practical, written approval for any extension will be required from the Clerk or 2 Councillors. The Council reserves the right to withhold any payment where prior written approval has not been given.

The Council may return an expense claim form without payment if it is completed incorrectly or lacks supporting evidence.

The Council will pay claims for authorised expenses by BACS transfer into the same bank account into which the employee's salary is paid.

In general, employees should not incur expenses other than in the categories listed below. However, if employees have claims for expenditure other than for those categories listed



below, employees should seek written approval from the Clerk or two Councillors before incurring the expense. The Council will accept email as written approval where it is required in this policy.

Any queries in relation to this policy should be directed to the Clerk.

Training

When attending training courses all employees will be able to claim travel expenses. Where the training takes place outside contracted daily hours, part-time employees should be paid on the basis as time spent on training is working time.

Travel

Employees and managers should consider whether or not travel is necessary or if there are more appropriate means (for example tele-conferencing or videoconferencing).

Rail

Employees may claim for standard class rail fares only. Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.

Use of an employee's own car

It may be appropriate and cost-effective to use an employee's own car when travelling on business, for example if travelling with other staff or Councillors or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport. Any use of an employee's own car on business is subject to employees:

- holding a full UK driving licence;
- ensuring that the employee's car is roadworthy and fully registered; and
- holding comprehensive motor insurance that provides for business use.

Prior authorisation should be sought from the Clerk (or the Chair and Vice Chair of the Staffing Committee in the case of the Clerk), before an employee uses their own car on business other than for routine work-related tasks such as putting notices on the noticeboards, checking the defibrillators and Council assets etc.

To claim for fuel expenditure, employees should set out the distance of the journey and the reason the journey was undertaken on the expenses claim form. The mileage allowance will be in line with the National Joint Council (NJC) mileage rates which are reviewed annually. The Council may request the employee to print off a route planner to support the business mileage being claimed.

When undertaking Council business employees are required to adhere to traffic regulations. Any parking penalties or other liabilities that arise from the way the vehicle is used, particularly



breaches of the Road Traffic Acts, the Traffic Management Act and Motor Vehicles (Construction and Use) Regulations are the employee's responsibility and must not be claimed as an expense to be reimbursed. This includes excess charges incurred (e.g. compound charges) by not buying such items as congestion charge tickets, car parking tickets, etc.

The Council accepts no liability for any accident, loss, damage or claim arising out of any journey that employee's make on business. The Council will not pay for the cost of any insurance policy on an employee's own car.

Use of bicycle or Motorcycle

If use of an employee's own bicycle or motorcycle is approved, they can claim a mileage allowance in line with the National Joint Council (NJC) mileage rates which are reviewed annually. Any use of an employee's own motorcycle on business is subject the same requirements as a car (see above).

TRAVEL BY TRAIN

Employees should book their journeys sufficiently in advance to obtain the best possible prices.

First class train travel is only acceptable with the approval of the Council and if the employee needs to work, or at the Council's discretion, e.g. for very early starts, late returns or where standard class would be exceptionally crowded. Employees should retain all tickets and credit card vouchers.

TRAVEL BY BUS

Employees should retain tickets where possible. Where an employee's season ticket already covers the cost of travel, no further claim will be allowed. Where Oyster cards are used, the employee should provide evidence of the additional cost incurred, for example by printing off their online statement or by printing off the journey cost provided by the Oyster fare finder.

Taxis

Any use of taxis will require prior approval and only in limited circumstances. These are:

- where taking a taxi would result in a significantly shorter travel time than using public transport;
- where there are several employees travelling together; or
- where personal security and safety of employees is an issue, for example taxis may be permitted after 9.30pm.

You must obtain a receipt with details of the date, place of departure and destination of the journey.



Overnight accommodation

As a guideline for travel on council business you should book accommodation equivalent to three-star standard or less. You may book hotel accommodation of up to [£120] maximum in a major city and [£100] elsewhere. It is your responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

Meals

If you are required to be away from home on council business, you may claim up to:

- [£10] for breakfast (if this is not included in the hotel room rate);
- [£15] for lunch;
- [£20] for dinner [; and
- a daily allowance of [£5] per night for general incidental costs such as a newspaper or telephone calls.]

The maximum amounts above are inclusive of drinks. Alcohol cannot be reclaimed under any circumstances.

You should supply receipts and invoices for all hotel and meal expenses other than for the daily allowance, where no receipt is required.

Entertainment/gifts

The Council has strict rules about offering or receiving both entertainment and gifts. Any gifts, rewards or entertainment offered to you should be reported immediately to the Clerk (or the Chair and Vice Chair of the Staffing Committee in the case of the Clerk). As a general rule, small tokens of appreciation, for example flowers or a bottle of wine, may be retained by employees.

Annual events

The Council may decide to hold a staff event, such as a Christmas meal or other celebration. Except where agreed to the contrary, attendance is not compulsory, and employees will remain responsible for any expenses they incur.

Expenses that will not be reimbursed

The Council will not reimburse you for:

- the cost of any travel between your home and usual place of work (except in exceptional circumstances for early morning/late night transport as set out above);
- the cost of any travel undertaken for personal reasons;



- the cost of any travel for your partner or spouse;
- any fines or penalties incurred while on council business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping or vehicle recovery charges;
- alcohol; and
- cash advances or withdrawals from an ATM machine.

Employees are required to pay for any travel costs incurred by their partner or spouse in the event that they accompany an employee on business. An employee's spouse or partner must have adequate travel insurance for that journey.

False claims

If the Council considers that any expenditure claimed was not legitimately incurred on behalf of the Council, it may request further details from the employee. The Council will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided. Where payment has been made to an employee prior to the discovery that the claim was not legitimate or correct, it may deduct the value of that claim from the employee's salary.

Any abuse of the Council's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims;
- claims for expenses that were not legitimately incurred;
- claims for personal gain;
- claims for hospitality and/or gifts without them having been declared; and
- receipt by an employee of hospitality and/or gifts from contacts that may be perceived to influence your judgment.

The Council will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in dismissal. In addition, the Council may report the matter to the police for investigation and criminal prosecution.

EYE TESTS AND SPECTACLES

Illogan Parish Council recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002). The Council will contribute to the cost of an eye test if display screen (computer monitor) equipment is used for a significant part of a working day.

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Illogan Parish Council must provide and pay for and eyesight test for a DSE users. This should be a full eye and eyesight test by an optometrist or doctor, including a vision test and an eye examination.

The Council will only reimburse one eye test in any twelve-month period. If the test shows an employee needs special glasses prescribed for the distance the screen is viewed at, the Council will pay for the glasses. If an ordinary prescription is suitable, the Council will not have to pay for glasses.

PROCEDURE FOR MAKING AN EXPENSES CLAIM

1. Complete an expenses form
2. Attach receipts
3. Submit form to the Clerk
4. The payment will be authorised by the Full Council at their monthly meeting
5. An online payment will be made to the employee.

Review Date	Reviewed By	Amendments	Minute Number