

SECTION C. Pay and Reward

POLICY C4. EXPENSES

Policy Statement

The Authority will reimburse you for actual expenditure that is incurred wholly, necessarily, and exclusively in connection with authorised duties that you undertake in the course of your employment. This policy sets out the 'what, how and when' for claiming expenses incurred in carrying out your role. It covers travel, meals, accommodation, eye-sight tests, and professional subscriptions.

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1. WHAT CAN BE CLAIMED?

Travel Expenses

Always consider whether travel is necessary to meet business objectives or if there are more appropriate means (for example, MS Teams).

The Authority's intention is that you are not financially disadvantaged by conducting Authority business and are fairly compensated for expenditure incurred. However, you are expected to undertake journeys in the most efficient and effective manner possible and, in submitting claims, to adopt a reasonable approach. You should always consider:

- Do I need to undertake this journey or incur this expense?
- Could I use video/telephone conferencing instead?
- Is there a pool car available or can I use public transport?
- Is a hire car more cost effective?
- Can I lift share?

Our green travel hierarchy is no travel, public transport, pool vehicle, your vehicle.

By Car The pool cars should be used whenever available in preference to your own vehicle – your mileage claim may not be authorised if a pool vehicle was available and practical to use. The Facilities Team manages the pool car bookings. Longer journeys may be more cost effective if made using a hire vehicle (or train) – contact the Corporate Support Officer.

Mileage allowances are agreed annually and are detailed in the pages to follow.

By Train/Bus Standard Class train tickets will be booked in advance for you centrally by the Corporate Support Team – please provide them with your journey details and they will search for the best price. Bus tickets can be purchased at point of travel and the fare reimbursed.

Other You can claim for expenses incurred for parking fees and road tolls but not for parking fines or driving penalties (or penalties for losing your train ticket).

Allowances and expenses when hybrid working

The Authority will not provide support towards the cost of broadband or printing costs for remote workers.

For staff undertaking site visits and their journey starts or finishes from their home, rather than their work travel base, the mileage claimed is restricted to the lesser of the actual mileage or the mileage which would have been incurred if the journey had started and/or finished at your work travel base. Some examples are shown below:

Tiverton (home) to Minehead – you can claim the mileage Dulverton (travel base) to Minehead as the mileage from Dulverton to Minehead is lower than Tiverton to Minehead.

Lynton (home) to Ilfracombe – you would claim the mileage from Lynton to Ilfracombe as this is the lower mileage than the mileage you would have incurred had the journey started in Dulverton (travel base).

Minehead (home) travelling to Exford and on to Dulverton (travel base) – you would claim the additional mileage incurred to your normal commuting mileage. (Minehead to Dulverton, via Exford = 24 miles less 17 miles normal commuting mileage = 7 miles to claim).

Dulverton (travel base) travelling to Taunton and on to Exeter (home) – again you would claim the additional mileage incurred on your normal commuting mileage (Dulverton to Exeter via Taunton = 58 miles less 38 miles normal commuting mileage = 20 miles to claim).

The only exception is where your journey is outside of your normal contractual working hours, e.g., at a weekend, where you would claim the actual mileage incurred.

Subsistence

If your duties prevent you from following your normal meal arrangements and you incur expenditure in addition to your normal outlay, you may claim for refreshments up to the limits published. A receipt is necessary to make a claim. If you require overnight accommodation this must be approved in advance by your line manager and will normally be booked for you by the Corporate Support Team.

Eyesight Test

You are encouraged to have regular eyesight tests to both check the health of your eyes and, if required, check you have the correct prescription for driving and using a computer screen. Attach a sight test receipt to your claim form to be reimbursed for this expenditure. Every two years is a standard period for sight tests, but your optician/GP may advise more frequent tests.

You may be advised that you require glasses only when using the computer due to the distance between your eyes and the screen. If you require glasses only for computer work in connection with your job, you may claim up to £80 towards the cost of a pair of basic glasses to use at work. To do this you must ask your optician/GP to **complete the form C4.3** and submit this with your receipt.

You may purchase more expensive glasses and cover the additional cost yourself. If you require glasses/contact lenses for more general use (single vision/bi-focals or vari-focals to correct normal short/long sight or astigmatism) you cannot make a claim. However, the Authority will support claims in circumstances where reasonable adjustments are required to enable staff to carry out their work. The Authority will reimburse you in full for prescription safety glasses/visors etc required for you to safely operate machinery.

Corporate clothing and PPE

The provision of corporate clothing and colour guidance is set out in Staff Corporate Clothing Allowances. Staff regularly working outdoors may self-source these items using the following allowances (excluding VAT):

Trousers	£55	Waterproof over trousers	£35
Waterproof over trousers (Rangers/ FST)	£90	Wellingtons	£70
Winter wellingtons (Rangers/FST)	£125	Walking boots	£135

If you wish to purchase more expensive items, then you must pay the difference in cost. You can claim your allowance by using the expenses claim form, attaching a receipt to the claim.

Professional Subscriptions

If you are registering on a recognised training scheme approved by the Authority, you should complete an account for payment form. If membership of a professional body is a requirement in your job description you may arrange for payment by the Authority using an account for payment form or reclaim the cost of your subscription using the expenses claim form.

Home to Work Mileage

You are responsible for any costs incurred for journeys between your home and place of work. In special circumstances the Chief Executive or Head of Enterprise and Operations may approve payment to employees for travel from home to work outside normal working hours e.g. to respond to a building alarm. No payment will be made in respect of travel from home to work for planned work in the evenings or at weekends. Please note that home to work mileage is generally taxed unless it replaces genuine business mileage.

Redeployment Mileage

If your post is made redundant and you are redeployed to an alternative workplace requiring more than 5 miles additional commute per day, the Authority will normally pay 35ppm for the excess miles for a period of 2 years. This is subject to tax and National Insurance deductions.

2. HOW TO CLAIM

For your claim to be authorised by your line manager you must complete an Expenses Form (C4.1.) (available from HR/[SharePoint](#)), setting out the reasons for expenses incurred and attaching supporting evidence (original receipts or invoices with the date and time of the transaction). If claiming mileage allowances, you must attach a VAT fuel receipt to allow the Authority to claim back the VAT. You must annually complete a [driving authorisation form](#) to use your own vehicle for business travel.

The responsibility for authorising expenses rests with your line manager. Expense claims must be submitted the month after the expense was incurred and at least 3 months after the expense was incurred. If this is not practical, permission must be sought from the Finance Team to submit a later claim. Claims will be paid with your salary.

You are advised to seek approval in advance of any unusual expenditure where there is likely to be any doubt about the legitimacy of the journey, the amount of mileage or any other expenses that can be claimed.

If you wish to use your own vehicle and claim mileage for travel, you have a responsibility to ensure your driving licence is valid, your vehicle is roadworthy, and your insurance policy contains a clause covering the use of your vehicle on official business. **Complete form B4.1 by the end of March each year.** Completed forms are stored electronically on in the Personnel records. If you change your vehicle, you must give details of the change in the appropriate boxes on the expenses claim form and resubmit form B4.1. No claim will be processed until the form is completed.

3. WHEN TO CLAIM

Claims are processed each month by the Finance Team, normally by 7th of each month – the team will email the deadline for the preceding month's claim for each period as this may vary with payroll deadlines. Claims will be paid monthly in arrears into your bank account with your salary.

Expenses claims must be submitted the month after the expense was incurred. If this is not practical permission must be sought from the Finance Team to submit a later claim. Please submit claims within 3 months of incurring expenses and ensure that all claims have been submitted by the end of the year (31 March) for end of year reporting.

4. BUSINESS MILEAGE RATES

If you use your own car on official business, you may claim:

Per mile rate: (First 10,000 miles)	45p
Out of County (Devon and Somerset) rate:	35p
Volunteer rate	45p
Relocation rate	35p
Motorbike rate	24p
Cycling rate	20p
Passenger Rate (per passenger, per mile - taxable)	5p

5. SUBSISTENCE ALLOWANCE RATES

You are entitled to claim expenses for **food and other refreshments** if:

- Your duties prevent you from following your normal meal arrangements.
- You incur expenditure which is additional to your normal outlay.

For example, if you always buy a sandwich for lunch and you buy a sandwich for lunch while on a site visit then this is a normal meal arrangement not incurring additional expense and therefore should not be claimed.

To qualify to claim lunch expenses you must be out of Exmoor House (or designated place of work) before 11.30 a.m. and not return before 2.30 p.m. To claim dinner expenses, you will normally be required to work beyond 7.00pm.

Out of pocket allowances may also be claimed when attending residential training courses or networking events).

The following rates will apply from 1 April 2024:

	Up to:
Breakfast	£9.00
Lunch	£12.40
Tea	£4.90
Dinner	£15.90
Out of Pocket Allowances: (Residential Training courses)	
Per night	£5.80
Per week	£23.25

You can claim actual costs up to the current rate above by submitting receipts. Please note that Inland Revenue rules mean that normal deductions for tax etc will be applied to subsistence allowances that are not paid against receipts. The general rule is that you cannot claim for the purchase of alcoholic drinks. However, we recognise that there might be times when alcoholic drinks are purchased, for example, at an evening business or networking event.

Where an overnight stay is unavoidable, an **accommodation** rate of up to £145.00 per night including breakfast is authorised. **All overnight stays must be authorised in advance.** Usually, your accommodation will be booked in advance by the Corporate Support Team. A receipt is required to claim back any accommodation expenditure you incur directly. If expenditure more than the normal rate is unavoidable, either because no accommodation is available within the above limit or there is a requirement to stay in a particular hotel, the full amount can be reimbursed on production of a receipt provided that prior clearance is obtained from your Section Head.

If you use your own **phone for business related calls** you can seek reimbursement. Payment can only be made against an itemised bill which should be submitted with your claim.

6. ADDITIONAL PAYMENTS

Sleeping in duty

When there is a requirement to stay overnight at events held at the Pinkery Centre for Outdoor Learning, a sleeping in duty allowance of £39.24 will be paid per night. This allowance covers the requirement to sleep in and up to 30 minutes call out per night, after which additional hours provisions apply. To claim this allowance, please email your manager with the details (date and reason) to authorise so that the HR Officer can submit it to payroll.

Call out hours

These hours are claimed using the additional hours claim form and rates are based on the following:

- Monday to Friday – standard rate
- Weekends – 1.5x
- Between midnight and 6am – 2x rate

The payment for call out is a minimum of 2 hours even if you spend less time dealing with the issue.

Weekend/bank holiday telephone cover

The Ranger team are sometimes required to provide telephone cover during a weekend or bank holiday. An allowance of £35 for each day covered is paid. They should email their manager to approve before the HR Officer can notify payroll.

7. IMPORTANT TO NOTE

Driving Licences

You must inform the Authority about any changes to your license conditions which mean you are unable to drive or unable to drive certain vehicles. Where jobs demand that staff need to travel around Exmoor (e.g. Rangers, Field Services staff, staff making site visits) the loss of a driving license could result in redeployment or dismissal unless reasonable alternative arrangements can be made to enable the employee to do their job.

Taxation of Car Allowances/NI Contributions

In general, work journeys are non-taxable up to the Inland Revenue Mileage Allowance. A work journey is any journey made while doing your job.

Non-work journeys are private journeys and journeys to and from your workplace and home – these commuting journeys are taxable even if you call in on a customer/site on the way unless the journey is significantly different from your normal commute.

If you are paid more per mile than the Inland Revenue Approved Mileage Allowance Payment rate you will be liable to pay tax on the excess. Tax will normally be dealt with through PAYE tax codes or a Self-Assessment tax return. The HMRC approved mileage rates are:

First 10,000 business miles in the tax year		Each mile over 10,000 miles in the tax year
Cars and vans	45p	25p
Motorcycles	24p	24p
Bicycles	20p	20p

For more information: <http://www.hmrc.gov.uk/mileage/employee-factsheet.pdf>

Use of Authority Property/Equipment for Private Use

You cannot use any Authority vehicle for personal use. Unauthorised use of any Authority vehicle may result in disciplinary action.

The Authority will seek reimbursement for private calls you make using an Authority owned mobile phone and payment must be made within 7 days. Excessive use of a business phone for private use may lead to disciplinary action. Outstanding amounts owed can be deducted from any final salary payment.

The Authority will not reimburse you for:

- The cost of any travel between your home and usual place of work except in exceptional circumstances (e.g. responding to building alarms) or in accordance with the relocation policy
- The cost of any part of travel undertaken for personal reasons
- Any fines or penalties incurred while on Authority 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.
- Any expenses incurred for personal benefit.
- Cash advances or withdrawals from an ATM machine.

Remember that expenses are reimbursed using public money that must be accounted for, and your claims are disclosable to the public via the Freedom of Information Act 2000 for scrutiny. There is therefore a high level of responsibility to use our funds effectively. If the Authority considers that any expenditure claimed was not legitimately incurred, it may request further details from you. The Authority 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 you prior to the discovery that the claim was not legitimate or correct, the value of that claim can be deducted directly from your salary.

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

- False expense claims.
- Claims for expenses that were not legitimately incurred.
- Claims for personal gain.
- Claims for hospitality and/or gifts to induce a customer or other contact to take improper action.

The Authority will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your dismissal.

Reviewed	By	Amendment	Next review
2018	RO/EW	Reformatting	
2024	BJB	Rates updated to reflect neighbouring Councils and further explanations added.	Apr-2025
2024	EW	Sleep over and additional payments added	2025