



Travel & Subsistence Policy

PARISH COUNCIL EMPLOYEES

Haydon Wick 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.

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. Where an Oyster card is used, evidence should be provided for the additional cost incurred (for example printing off the journey cost provided by the Oyster fare finder).

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 – NO 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.

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

SUBSISTENCE – 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).

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.

Councillors 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.

RATES 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	0.95p [^]	25p
Casual User Car and Van rate*	0.95p [^]	25p
Motorcycle rate	0.51p [^]	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.

[^]July 2022 Temporary Uplift to reflect actual fuel rates. To be reviewed in January 2023.

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	

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

¹ HMRC guidance on travel – mileage and fuel rates and allowances. Updated April 2022.

² HMRC Employment Income Manual 2014 (updated 6 November 2020 – no change)

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 has to 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 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.

Version control

HWPC Travel & Subsistence Policy	Georgina Morgan-Denn Clerk to Council	Adopted at Full Council 17 th November 2020 FC 153.2	Review: when required
		July 2022 at Full Council 26 th July 2022 FC 056	January 2023