



# HEADCORN PARISH COUNCIL

## Expenses policy

### Policy purpose and scope

HPC acknowledges that its employees may incur expenses in the carrying out of their role. This policy sets out the organisation's stance on the scope, authorisation and reimbursement of those expenses.

Expense claims must be supported by receipts to evidence expenditure. In addition, claims will only be processed where HPC considers the employee's expenditure to be reasonable and necessary.

Misuse of the Company's expenses policy is considered to be a disciplinary offence under the Company's disciplinary procedure which may result in the employee's dismissal.

### Types of expenses

Noted below are the most common types of expenditure for which the Company will reimburse the cost. The cost of other expenditure may also be reimbursed, however, employees must always seek authorisation from their line manager before purchase.

### Travelling expenses

Employees should:

- consider whether travel is necessary or whether the task could be completed by telephone or video conference
- choose the most cost-effective methods of travel
- ensure their travel is approved by their line manager.

### Car mileage

Staff should ensure that their car has the correct insurance cover and should provide a copy to be kept on file. Business mileage may be claimed at the following prevailing rates:

### Tax: rates per business mile

	First 10,000 miles	Above 10,000 miles
Cars and vans	45p	25p
Motorcycles	24p	24p
Bikes	20p	20p

There will be no reimbursement of home to office/place of work mileage and return. The equivalent home to office/place of work mileage should be deducted from claims.



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## **Rail travel**

Where such travel has been approved and it is necessary to undertake travel at extremely short notice, any travel paid direct by the employee will be reimbursed through the expense claim process, for which a receipt must be provided. In normal circumstances, such travel is to be booked through the accounts department.

## **Parking, road tolls, underground, taxi and bus fares**

Parking, road tolls, underground, taxi and bus fares will be reimbursed as appropriate, but usage must be appropriate and supported by receipts.

Expenses incurred when travelling from home to your usual/designated Company office/place of work will not be reimbursed.

## **Expense claim procedure**

Claim forms are available from the Parish Office. Employees should send the completed form to the Parish Clerk for authorisation. The claim amount will normally be reimbursed in the next payroll run.

The claim form should be submitted within 2 weeks of the expense being incurred; with the appropriate supporting receipts, vouchers, mileage record or other proof that they have been incurred; and otherwise complies with the above rules for reimbursement.

Records of personal travel and entertaining claims should be kept for two years following the end of the relevant income tax year.

## **Manager responsibilities**

When authorising travel plans, managers should ensure that the plans are the most cost-effective method to be used, and that all travel and entertainment cost is pre-authorized. Claim forms should not be signed off without thorough inspection that all costs are reasonable and supported by valid evidence.