



## Morecambe Town Council

Morecambe Town Hall,  
Marine Road  
Morecambe  
Lancashire  
LA4 5AF

[www.morecambe.gov.uk](http://www.morecambe.gov.uk)  
[clerk@morecambe.gov.uk](mailto:clerk@morecambe.gov.uk)

Proper Officer: Mr Luke Trevaskis

### **Expenses Policy Adopted 29 April 2021**

#### **1. GENERAL PRINCIPLES**

It is the policy of the Council to reimburse its employees and elected members for expenses incurred in performing the duties required by the Council, such as travelling on Council business, and attending training or meetings on behalf of the Council, provided the expenditure has been authorised, receipted and certified in accordance with this policy.

Employees and members should not be either financially disadvantaged or advantaged due to genuine Council expenses.

All expense claims must be submitted using an expenses claim form and accompanied by receipts. Unless the claim is for petrol, whereby mileage must be calculated in line with this policy.

#### **2. AUTHORISED DUTIES**

Expenses claims will be considered for the following:

- Travelling and associated travel expenses for journeys required to conduct Council business.
- Travelling and associated travel expenses for journeys required for training.

For employees, this does not include travel between home and office unless the employee is recognised as being a “contractual home-based employee”.

#### **3. METHOD OF TRAVEL**

Employees and members should travel by the most cost-effective mode of transport taking into account journey time and the nature of the journey.

Travel by car will be reimbursed at current National Joint Council rates and parking will be paid. Employees and members are under no obligation to drive long distances they feel unable to sustain mentally or physically. Where employees and members use their own vehicle, they should ensure that the vehicle is in good working order, fully insured, taxed and with a valid MOT.

#### **Approved Mileage Allowance Payments**

Type of Vehicle	Mileage
Cars and Vans	£0.45 Per Mile
Motorcycles	£0.24 Per Mile

Cycle	£0.20 Per Mile
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Employees and members are required to keep track of Council mileage incurred in the tax year (1 April to 31 March) to ensure the correct rates are applied.

If an employee or member carries any other employee or member in their own vehicle when travelling on Council business, that employee or member can claim £0.05 per passenger per mile. The employee and/or member passengers must also be travelling on Council business to qualify.

Public transport will be preferred where more practical and cost effective. All rail and air travel should be the most cost effective fare available. Employees and members should, as far as possible, travel standard class and should attempt to book their journeys sufficiently in advance to obtain the best possible price.

Where Oyster cards are used for tube, DLR, or tram, the employee or member should provide evidence of the cost incurred by printing off their online statement or by printing off the journey cost provided by the Oyster fare finder.

Taxis shall only be used when essential (e.g. urgency, awkward hours, transport of baggage, health reasons etc).

#### **4. SUBSISTENCE**

An employee or member may claim for the costs of meals and beverages reasonably purchased when travelling on Council business. This is intended to reimburse the employee for additional expense as a result of having to travel on Council business and personal incidental expenses cannot be claimed.

Breakfast, lunch and evening meals will be reimbursed up to a maximum amount of £50 per day. If employees and members incur costs in excess of the claimable £50 per day, only £50 of any receipts will be reimbursed.

Additionally, the employee or member may claim “personal incidental expenses” up to a maximum of £10 per day to cover items such as telephone calls, newspapers and laundry.

The total of any such costs must not exceed £10 otherwise no reimbursement will be allowed – ie the allowance will not be regarded as a contribution to such costs.

If the employee or member is away for more than one night, the daily limits (ie £50 and £10) may be averaged across the number of nights that the employee is away. The rules above apply to overseas travel as well as UK travel. However, in some cases, it may be necessary to allow higher limits for subsistence costs, subject to discussion and approval from the Council.

#### **5. ACCOMMODATION**

The cost of accommodation will be reimbursed when it can be clearly demonstrated that it is impossible or impractical to attend the approved duty without staying over the previous or following evening (e.g. where an employee or members’ journey would have to start from home before 07:00am or return home after 9:00pm).

Accommodation sought must be the most cost effective and take into account a reasonable distance required to travel to/from the approved duty.

#### **6. ENTERTAINING**

Employees and members should only entertain visitors and guests where it is likely to assist the Council in its objectives and with the prior approval of the Council.

In general, entertainment counts as business-related if its purpose is to discuss a particular Council project, maintain an existing service or to form a new service.

By contrast, entertainment won't count as business-related if its purpose is of a social nature. Amounts claimed should be reasonable and appropriate.

## **7. EYE TESTS AND SPECTACLES**

The Council recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002). As such, the Council will pay for the cost of an eye test conducted by a suitably qualified optician, if you use display screen (computer monitor) equipment for a significant part of your working day on Council business. The Council will only reimburse one eye test in any twelve month period.

If the test reveals that spectacles are required for VDU work, the Council will contribute £100 towards the cost of basic spectacles exclusively for VDU use. This policy does not apply to contact lenses.

## **8. PROCEDURE**

All expenses claims must be made on the claim form with VAT receipts attached as appropriate.

All receipts should be originals.

It is important that employees and members keep full records of expenses claimed and the reasons the expenses were incurred so that they can provide appropriate evidence, if requested, to HMRC. In respect of car travel, employees and members should keep a log showing where the journeys commenced and ceased and the number of miles travelled.

The completed and signed form, with receipts attached, should be kept by the Council for six years.

All overseas transactions in local currency must be converted to sterling at the valid rate on day of expense.

## **9. REIMBURSEMENT**

Expense claims are normally paid in the following monthly payment run, unless circumstances require payment sooner.

## **10. MISCELLANEOUS EXPENSES**

There may be other incidental expenses incurred by employees and members that are not covered by these rules such as stationery, phone calls, postage etc. All cases of doubt should be referred promptly to the Proper Officer prior to incurring the expense.

## **11. NON-REIMBURSABLE EXPENSES**

The following categories of expense will not be reimbursed:

- Expenses whereby credit card receipts are the only available evidence, unless exceptionally approved by Council
- Personal entertainment of any sort
- Mini bar consumables

## **12. ABUSE OF THIS POLICY**

Any abuse in the application of this policy by employees will be dealt with in accordance with the Council's disciplinary policy and may result in disciplinary action being taken or a member being reported to the Monitoring Officer for a breach of the Code of Conduct.

Deliberate falsification of a claim or the evidence needed to make a claim will constitute misconduct. "Falsification" includes the failure to pass on any discount obtained in the course of incurring an expense.

### **13. REVIEW**

This policy is to be reviewed regularly and updated subject to changes to legislation.