



Business Mileage Policy

Version: 2.0 August 2025
Implemented: August 2025
Review: August 2026

1. About this Policy

This document outlines the Council's policy on reimbursement for mileage costs incurred by employees travelling for business purposes and applies to all employees of the Council. It does not apply to Agency Workers, Consultants or Self- Employed Contractors.

This policy has been agreed and implemented following consultation with the recognised Trade Unions.

This policy does not form part of any employee's contract of employment, and we may amend it at any time.

2. People Responsible for this Policy

HR have overall responsibility for the effective operation of this policy but has delegated day to day responsibility for overseeing its implementation to all managers.

All managers have a specific responsibility to operate within the boundaries of this policy to ensure that all staff understand the procedure they are required to follow and to take any action where behaviour falls below its requirements.

3. Reimbursement of Expenses

We will reimburse reasonable travel costs of necessary travel properly incurred in accordance with this policy. Any attempt to claim travel costs fraudulently or in breach of this policy may result in disciplinary action. We will not reimburse penalties of fines for parking or driving offences other than at our absolute discretion in exceptional circumstances.

4. Policy overview

All employees, whether based at the office, or any of the Council's other locations will have an administrative base ('usual place of work'). This is the base for their team and the location they will attend for meetings or to use Council facilities, even if infrequently. If it is not clear where your administrative base is, speak to your manager.

The Council will not pay for:

- Travel from home to your usual place of work and return (your commute)
- Travel which is mainly for your own purposes

All other business travel expenses can be claimed.

To claim business mileage:

- You must deduct your return commute once a day from the total miles travelled, even if you do not attend your usual place of work. Where you do attend your usual place of work, your business miles should be calculated from there and return. Where your return commute is longer than your travel for business purposes, there is no claim to be made.
- If driving on council business your insurance policy must cover business use.

For rail travel or subsistence payments incurred during business travel, please refer to the Council's Expenses and Subsistence Policy.

Mileage rates can be found [here](#).

5. Policy Principles

1. Where it is cost effective to use your car for business purposes and you have been authorised to do so, mileage payments are to compensate you for travel carried out for business purposes. These payments are not a benefit, are in line with HMRC guidance, and do not include substantially ordinary commuting.
2. Mileage should be claimed based on the shortest, most direct route according to Google Maps or equivalent. Mileage payments will be monitored by line managers at the point of being approved and excessively large mileage claims will not be approved without sufficient explanation.
3. In the interests of efficiency and minimising our carbon footprint, you may claim an additional 5p per mile for transporting colleagues who are making the same business journey as you. This does not apply to car sharing on your regular commute between your home and office.
4. If you are driving on Council business, you must provide your manager with a valid insurance certificate that covers you for business use. This should be provided on an annual basis in conjunction with the Council's Driving at Work Policy and must be provided before any claims for business mileage are paid. The Driving at Work policy should always be complied with when driving on behalf of the Council in either a Council owned or private vehicle.
5. If you choose to cycle instead of using a car for business journeys and claim mileage, you must ensure that your bicycle is roadworthy and should wear appropriate high visibility clothing and a safety helmet. Journeys should be reasonable in terms of both time and route taken.

Mileage claims should be submitted through iTrent self-service where they will be considered by your manager. Claims should be made within 90 days of the journey being undertaken. Claims made after this time will not be processed unless there are exceptional mitigating circumstances. Although you are not required to submit fuel receipts to support

mileage claims, they may be requested by your manager and so should be retained until the end of the financial year in which the claim is made.

Expenses and Subsistence Policy



Contents

1 Introduction	1
2 Scope.....	1
3 Roles and Responsibilities	1
4 Application of the Policy	1
5 Payment Rates	3
6 Claims for Books or Course Materials.....	3
7 Equality Statement.....	3

Policy Statement

1 Introduction

- 1.1 The Council recognises that there will be times when its employees need to work or attend training courses away from their home or normal place of work, which results in them incurring additional expenses for food, accommodation, or both.
- 1.2 This policy outlines the payments that will be made to employees in these circumstances.

2 Scope

This policy applies to all posts within the Council.

3 Roles and Responsibilities

- 3.1 Employees will:
 - i. Agree expenses with their manager in advance, where possible;
 - ii. Ensure that claims for reasonable expenses are submitted through the self-service system in advance of the payroll cut off for the month following date when the expenses were incurred or, where this is not possible, no later than three months from this date.
- 3.2 Managers will:
 - i. Discuss potential expenses with their employees in advance where possible;
 - ii. Ensure that the policy is applied fairly and equally to all employees.
 - iii. Check all claims for expenses are reasonable and within the spirit of the policy and approve them through the self-service system in advance of the payroll cut off for the month.
- 3.3 Heads of Service / Directors will:
 - i. Ensure managers are clear about their roles and responsibilities when approving claims for expenses and subsistence
 - ii. Check and approve where appropriate, claims for overseas travel in advance.
 - iii. Give consideration to any claims for expenses that are made more than three months after the expenses were incurred and to expenses that exceed the agreed payment levels.

4 Application of the Policy

- 4.1 Requests for payment of approved expenses should be made through the self-service system to be approved by the relevant manager in advance of the payroll cut-off date for the month after which expenses are being claimed.

- 4.2 Payments will not be made where requests are made for expenses to be paid which were incurred more than three months before the date of claim, unless expressly agreed by the relevant Director.
- 4.3 Reimbursement of approved expenses falls under the terms of the Finance Act 1976. The Council has, however, been granted a dispensation by HMRC in respect of subsistence expenses where reimbursement is either:
- i. In accordance with an agreed level of reimbursement. Or
 - ii. Is supported by a receipt which is valid for the purpose of substantiating a claim for business expenses by the employee.

Where these criteria are met, the Council does not need to return details of the claims to MRC and the employee does not need to include details on their tax return.

- 4.4 Claims that exceed the agreed rates of payment should where possible be agreed in advance by the relevant Head of Service or Director and should be supported by a VAT receipt when submitted for payment.
- 4.5 Where overnight accommodation is required, employees should book this in advance wherever possible. Arrangements should be made for an invoice to be sent directly to the Council. If this is not possible, however, a detailed VAT receipt must be obtained to substantiate a claim.
- 4.6 Claims can be made on the following conditions:

Breakfast allowance: where duties commence out of East Kent before 7am

Lunch allowance: where official duties take you outside of East Kent between 11.30am and 2.30pm

Tea allowance: where official duties outside of East Kent continue until 7pm following completion of a normal day's work

Dinner allowance: where official duties outside of East Kent continue beyond 8.30pm following completion of a normal day's work

Overnight stay: where employees are required to attend an event outside of East Kent for more than one day or where meetings or events start or finish at times that preclude them from travelling to or from the location within reasonable times. On these occasions a payment will be made for all expenses incurred in the 24 hours from leaving their home including all food and accommodation up to the maximum amount outlined in the policy.

- 4.7 Where accommodation and/or some meals is included with the cost of a course, meeting or conference, claims should only be made for the meals that are not included in line with the limitations of this policy.
- 4.8 Claims cannot be made for both tea and a dinner allowance

- 4.9 Claims for lunch should be exceptional as employees would normally be expected to provide their own lunch. Claims cannot be made for lunch when a lunch is provided as part of the meeting or event being attended.
- 4.10 Claims will only be paid where the employee is required to work outside of the East Kent districts of Dover, Thanet, Canterbury and Folkestone and Hythe.

5 Payment Rates

- 5.1 Upon satisfactory submission and approval, the following rates will be paid:

Allowance Type	Pay Rate
Breakfast	£7.90
Lunch	£10.91
Tea	£4.32
Dinner	£13.51
Overnight (excluding central London)	£82.44
Overnight (Central London)	£107

- 5.2 Where the employee is required to travel overseas on behalf of the Council, additional allowances may be payable but these must be authorised in advance by their Director.
- 5.3 Where the employee needs to travel to their destination by train, tickets should be purchased through Procurement using the online request form. Requests must be made at least four working days in advance of the date of travel and must be authorised by the employee's manager. Tickets will be purchased for second class travel, unless the employee expressly requests high speed travel and this is authorised by their manager.

6 Claims for Books or Course Materials

- 6.1 Employees undertaking a post entry training qualification supported by the Council may make reasonable claims for any books needed during the course of their studies subject to the following conditions:
- All books purchased remain the property of the Council and must be returned to HR on conclusion of the period of study
 - HR should be contacted before any books are purchased in case copies are already held in the Learning Resource Room that could be used instead
- 6.2 Claims for books and other course materials should be made through the self-service system as expenses.

7 Equality Statement

The Council is committed to promoting equality, valuing diversity and combating unfair treatment. We will endeavour to ensure equal access to its policies and procedures and will

combat discrimination or less favourable treatment on grounds of any irrelevant consideration, in accordance with the Equality Act 2010.