

Travelling on County Council Business Policy



Date: April 2025

Document summary

Guidance about business travel, expenses and reimbursement.

Content in [blue](#) is available on the Intranet/Webshop. [Underlined blue text](#) links to elsewhere in this document.

Enquiries

Employee Services, 01273 335333 Employee.Services@eastsussex.gov.uk

Contents

1. Introduction and key principles	2
2. Claiming reimbursement of expenses.....	2
3. Eligible journeys and calculating distances	3
4. Summary of responsibilities.....	6
5. Travel by car or motorcycle	7
6. Travel by bicycle and electric vehicles	7
7. Passenger payments.....	7
8. Travel by train, hotels, parking and other costs	7
9. Season tickets and other multi-use tickets	8
10. Flexible working and working from home	9
11. Exceptional arrangements for employees with multiple permanent workplaces	9
Appendix 1 - Mileage reimbursement rates.....	11
Appendix 2 - Examples of business journeys	12

1. Introduction and key principles

- 1.1. Employees of the County Council are likely to need to travel as part of their work, whether inside the County or beyond. For some it will be a regular part of their work and for others it will be more of an exception. This policy sets out the principles governing such travel, including arrangements for payment and/or reimbursement of the associated expenses.
- 1.2. Any travel must be for legitimate Council business purposes as determined by an employee's line manager. See the examples of business journeys at [Appendix 2](#).
 - All employees are expected to consider whether travelling is the most efficient use of resources. For example, they could join a meeting remotely by using phone or video technology rather than spending time and money travelling. The Council commits to setting clear guidance for meeting protocols, including when virtual, face to face or hybrid meetings are most suitable, with an emphasis on meeting virtually where suitable.
- 1.3. If it is determined that travel is necessary, managers and claimants are also expected to use their judgement to discuss and agree the appropriate means of travel before travelling (e.g. car, bus, rail or plane).
- 1.4. Employees authorised by their manager to travel on Council business are entitled to claim reimbursement of the costs associated with their business journeys.
- 1.5. Claims must be submitted to the relevant approver, normally the employee's line manager. Claims should only be approved by somebody who can verify the claim in terms of the journey being necessary and the distance claimed being appropriate. Managers are responsible for ensuring their staff know who to send claims to, including when the normal approver is absent. A substitute approver should be someone of comparable seniority to the normal approver.
- 1.6. Claimants, approvers, budget holders and everyone else associated with business travel and expenses are reminded that the funds used for such purposes are public money. As such, they are reminded of the expectations around the standards of behaviour and ethical conduct as set out in the [Code of Conduct and Conflict of Interest Policy](#).
- 1.7. It is jointly the responsibility of the claimant and the approver to ensure that any mileage or expenses claimed have been properly and necessarily incurred on Council business. Making false or inflated claims is a serious matter which may constitute fraud and is likely to result in disciplinary action, including the possibility of dismissal and criminal charges.

2. Claiming reimbursement of expenses

- 2.1. Employees should submit claims for reimbursement using the relevant form available on the intranet.
- 2.2. Reimbursement will only be paid via the payroll system.
- 2.3. Reimbursement will always be retrospective. For example, where hotel accommodation has been purchased, the stay must have happened not just been paid for, before it will be reimbursed.

- 2.4. All claims must be submitted within three months. Payment for claims received outside of 3 months is not guaranteed.
- 2.5. If claimants miss the three month deadline, they must discuss the reason for delay with their authorising manager. Authorising managers must forward the claim with reasons for delay to their Assistant Director. The Assistant Director must consider the delay and authorise the claim form if in agreement.
- 2.6. Claims should be supported by a receipt.
- 2.7. Managers approving claims should be alert to the possibility of falsely generated receipts which can appear very genuine. Be prepared to seek additional information relating to the receipt or expense claim where necessary.
- 2.8. Employee services will return any claims not completed appropriately or submitted without manager approval, leading to delays in reimbursement.

3. Eligible journeys and calculating distances

- 3.1. In principle, journeys that are eligible for reimbursement are those made 'on the job' rather than 'to the job'. Some types of journey are specifically not eligible for reimbursement, such as an employee's home to work travel also known as their ordinary commute.
- 3.2. As part of considering what is an eligible journey, it is important to understand the following key terms:

Ordinary commuting

- Is travel in either direction between (a) a permanent workplace and (b) any other place that is not a workplace (e.g. home).
- Is not a business journey and cannot under any circumstances be included in a claim for business travel.
- Is sometimes also referred to as 'normal commuting' or 'home to work travel'
- Applies equally to employees with multiple permanent workplaces.

Permanent workplace

A permanent workplace is a place that an employee attends regularly for the performance of their duties of employment. Even if an employee attends a workplace on only one or two days per week, if it is on a regular basis, then the workplace is a permanent workplace. It is possible for an employee to have two or more permanent workplaces at the same time.

Indicators that would point to a workplace being a permanent workplace include:

- the employee regularly performs a significant part of their duties there;
- colleagues or clients would expect to be able to contact the employee at the workplace;
- the employee has a workspace and/or support services at the workplace;
- attendance at the workplace is regular or follows a pattern;
- the employee does not attend the workplace solely to undertake specific tasks such as attendance at a specially arranged meeting;
- is for all or almost all of the period for which they hold or are likely to hold that employment;
- if it is a temporary re-location, the duration is expected to or does exceed 24 months.

Temporary workplace

- A workplace is a temporary workplace if an employee goes there only to perform a task of limited duration or for a temporary purpose even if they go there regularly. Examples might include attendance at a monthly meeting, taking quarterly meter readings or fixing a broken machine.
- An employee might undertake some of their regular work at the temporary workplace (e.g. emails using laptop or mobile phone) but their attendance at the location is not a required part of those tasks.

3.3. A series of examples designed to help clarify eligible journeys can be found at [Appendix 2](#). Some principal situations are described in the table below.

Eligible	Not eligible
From a permanent workplace to a temporary workplace (or vice versa)	Ordinary commuting
From a temporary workplace to any other temporary workplace	Travel to or from work that is not with the Council (e.g. another job)
From home to a temporary workplace (ordinary commuting distance must be deducted)	Part of a business journey undertaken for a private purpose (e.g. a detour to the supermarket made during travel from one workplace to another)

- 3.4. When an employee travels to or from home on a business journey, they must deduct the distance of their ordinary commute from the total of any mileage claimed for that day. This deduction must also be made if they start from any other location that was not somewhere they were required to be for work, if they had stayed at a friend's house rather than at their own home for example.
- 3.5. When planning their journeys and in determining what is eligible for reimbursement, claimants and approvers are expected to use their judgement to balance the distance travelled and the time it will take. For example, in some circumstances it may be more efficient to travel a few extra miles to join a faster road in order to arrive sooner. Managers are expected to explain to their staff what approach which should be taken in their service area.
- 3.6. The AA Route Planner should be used to determine distances.

- 3.7. The eligible mileage will be the distance between identifiable locations directly linked to the need to attend for work purposes (e.g. from County Hall to St Mary's House). If the employee drives additional miles (e.g. in search of parking) this is not part of the eligible mileage distance.
- 3.8. An employee's commuting journey cannot be transformed into a business journey by arranging a meeting somewhere en route. To qualify as a business journey, attendance at the place must be required as part of the employee's duties. This applies equally to employees with multiple permanent workplaces.
- 3.9. In addition, an employee with more than one contracted position at different work bases cannot claim for travel between the two work bases. This travel should be considered part of the employee's normal commute.

4. Summary of responsibilities

Claimant responsibilities	
Share licence information with line manager using the online checking tool https://www.gov.uk/view-driving-licence see Safe Use of Motor Vehicles Policy within 12 months	<input checked="" type="checkbox"/>
Scan/copy and share insurance policy details showing appropriate business use cover and correct home address with line manager within 12 months	<input checked="" type="checkbox"/>
Before travelling or spending, ensure they have manager approval for the journey or expense	<input checked="" type="checkbox"/>
Any vehicle used is roadworthy and has a valid MOT	<input checked="" type="checkbox"/>
Claims are submitted using the current form	<input checked="" type="checkbox"/>
Claims are submitted within 3 months	<input checked="" type="checkbox"/>
Any claims for mileage in a car or motorcycle (except for electric vehicles) are supported by VAT receipts that meet the following criteria: <ul style="list-style-type: none"> are a VAT receipt, not just a till receipt; dated no later than the month of the claim; represent enough fuel for the journeys claimed for (e.g. a £5 receipt for 500 miles would not be enough) 	<input checked="" type="checkbox"/>
If claiming for electric vehicle mileage, add a note to the claim form to indicate that no VAT receipt is supplied.	<input checked="" type="checkbox"/>
Any claims for costs like parking or tolls are supported by receipts	<input checked="" type="checkbox"/>
Any mileage claimed represents a true representation of the journeys made for business reasons, verifiable using the AA route planner	<input checked="" type="checkbox"/>
A deduction is made from the mileage claimed that corresponds to commuting distance where necessary	<input checked="" type="checkbox"/>
Approver responsibilities	
Inspect the claimant's licence details and insurance within 12 months	<input checked="" type="checkbox"/>
Confirm that any journeys or expenses claimed for are genuinely for business reasons and actually happened	<input checked="" type="checkbox"/>
Confirm that the distances claimed correspond to the agreed/required journeys	<input checked="" type="checkbox"/>
Ensure a deduction for commuting has been made where necessary	<input checked="" type="checkbox"/>
Ensure Claim forms are completed in full and signed before being sent for processing	<input checked="" type="checkbox"/>
Ensure sufficient VAT receipts for fuel are attached for any claim for mileage using a car or motorcycle (except for electric vehicles).	<input checked="" type="checkbox"/>
Once signed by the approver, ensure claim forms are sent for processing and not returned to the employee	<input checked="" type="checkbox"/>

5. Travel by car or motorcycle

- 5.1. Any employee who drives as part of their work must read the [Safe Use of Motor Vehicles Policy](#).
- 5.2. As noted in the summary of responsibilities, claimants must have a valid driving licence for the vehicle used and insurance for correct type of use. The driving licence and insurance policy reflects their current home address. They must also ensure that their vehicle has a valid MOT where required. Approvers are expected to verify these details annually.
- 5.3. All claims for business mileage made by car or motorcycle must be accompanied by VAT receipts that meet the criteria described in the summary of responsibilities section. There are two key reasons for this:
 - (1) it is required by HMRC;
 - (2) it enables the Council to reclaim the VAT on reimbursement which is worth tens of thousands of pounds annually.
- 5.4. For the purposes of claiming mileage, car or motorcycle users will be designated as either an Optional User or a Contractual User and will be reimbursed at the corresponding rate. These are defined in [Appendix 1](#).
 - 5.4.1. A small number of employees on specific terms and conditions (e.g. Soulbury) will be subject to alternative schemes. Further information can be obtained from the Payroll Governance Team.
- 5.5. Employees who lease vehicles through the Council's leased car schemes receive a different rate per mile for reimbursement.

6. Travel by bicycle and electric vehicles

- 6.1. Procedures for claiming are the same as for cars and motorcycles, except that no VAT receipt is required.

7. Passenger payments

- 7.1. Employees may claim an additional mileage supplement for business journeys where they also transport another ESCC employee as a passenger.
- 7.2. The supplement may not be claimed for transporting service users or clients, or for transporting ESCC employees where their journey is not a business journey. For example, dropping another employee off at their home while you travel to a business meeting would not be claimable. The Passenger payment rate is included in Appendix 1.

8. Travel by train, hotels, parking and other costs

- 8.1. Where possible, team purchasing cards (P-cards) should be used to book travel in advance, taking advantage of off-peak or advance fares where available. Where this is not possible, travel warrants should be issued. Alternatively, employees may buy a standard class ticket and seek reimbursement.

- 8.2. P-cards should also be the first choice when paying for other tickets, hotel accommodation and similar costs. This helps limit staff being out of pocket and reduces the number of claims to process.
- 8.3. Expenses incurred from travel on other forms of public transport or taxis as well as incidental costs like parking and toll fees will normally be reimbursable but must be evidenced by a receipt.
- 8.4. Overnight accommodation may be used but should always be approved before booking. Approvers are expected to use their judgement to determine when it is reasonable to do so. As a guideline, any journey which might represent a reasonable commute (e.g. to London for 09:00) probably wouldn't justify additional spend on accommodation.
- 8.5. Tariffs for travel or accommodation that don't allow for refund in case of cancellation should be used with care. While they may look like better value, it is important to remember that plans and availability change. Purchasers are expected to use their judgement and minimise the chance of money being wasted, so these kinds of deals should only be bought where there is a high degree of certainty they will actually be used.
- 8.6. When at their normal place of work, employees are expected to pay for their own meals and refreshments. As such, this same principle will apply when they are working elsewhere. However, in exceptional circumstances managers have the discretion to agree reimbursement, where the employee is required to accompany clients or customers for a meal for example. Employees are expected to seek approval in advance for this as far as possible.
- 8.7. Expenses that are not incurred in the performance of an employee's duties will not be reimbursable. A non-exhaustive list of examples includes:
 - fines or penalty notices associated with parking fees (e.g. not having a valid ticket) or with motoring offences (e.g. speeding);
 - fines or excess charges for travelling on public transport without a valid ticket;
 - excess leased car charges;
 - cost to upgrade motor insurance to cover business use;
 - cost of any fuel used for private purposes;
 - alcoholic drinks.

9. Season tickets and other multi-use tickets

- 9.1. Season tickets and other unlimited usage multi-day tickets should not be purchased or reimbursed for business travel. However, single day multi-use tickets (e.g. London Travelcards) may represent good value and therefore can be bought where appropriate.
- 9.2. Where an employee has a personal season ticket used for commuting that would cover part of a journey made for business reasons, a ticket for the excess part of the journey may be bought/reimbursed (e.g. where an employee has a personal season ticket for their commute from Lewes to Eastbourne and needs to attend a meeting in Hastings).

10. Flexible working and working from home

- 10.1. While technology will help many employees to work flexibly in terms of location, everyone should have a single location identified as their primary or permanent workplace. Normally this will be the place they are expected to do the bulk of their duties or the office they work out of. See [Section 3](#) for further details.
- 10.2. Working from home on occasion as part of flexible working practices does not equate to being a home based worker. Business mileage cannot be claimed from home an employee just works there occasionally, the usual rules around deducting commuting distance still apply.
- 10.3. A small number of employees have their home as their designated permanent workplace. In such circumstances, line managers must ensure the employee is aware of the implications and requirements of their home being their workplace, as set out in the [Work Styles policy](#).
- 10.4. The [Flexi-time policy](#) and [Time off in Lieu \(TOIL\) guidance](#) provide further information on when flexi-time or TOIL applies to business travel.

11. Exceptional arrangements for employees with multiple permanent workplaces

- 11.1. Existing employees whose contractual work arrangements require them to have two or more permanent workplaces concurrently may be entitled to receive a workplace travel allowance for reimbursement of additional ordinary commuting costs associated with attendance at a secondary workplace, where an employee would otherwise suffer a significant financial detriment.
- 11.2. The additional ordinary commuting journey must be significant to enable the travel allowance to apply. For example, employees who are required to attend offices in East Sussex and Surrey as permanent workplaces may satisfy the criteria.
- 11.3. The amount paid is not business mileage and the workplace travel allowance will be subject to income tax and national Insurance.
- 11.4. Employees who are contractually obliged to work at two more permanent workplaces and are approved by their manager to receive the travel allowance will receive the payment monthly via the payroll.
- 11.5. A significant additional journey is defined as a journey that is to the employee's secondary workplace. The value of the travel allowance for each attendance at the secondary workplace will be determined as the cost of the significant additional ordinary commuting journey, this being the difference between the ordinary commute to the employees secondary permanent workplace, less the ordinary commute to the primary workplace. The additional journey will normally be determined as the vehicle mileage for the additional journey according to the AA route planner and calculated at the HMRC approved mileage rate, currently 45p per mile. In exceptional circumstances where an employee is unable to travel by vehicle managers can approve the allowance based on the cost of the additional journey to the secondary workplace by public transport.

- 11.6. The value of the workplace travel allowance will be determined as an annual value, calculated by the number of anticipated attendances at the secondary permanent workplace reduced by expected periods of absence from work to account for annual leave or public holidays. The value will be “grossed up” to account for the tax and National Insurance due and divided by 12 to determine a flat rate allowance payable monthly.
- 11.7. Employees entitled to the workplace travel allowance who choose to travel by public transport can do so but are required to purchase travel tickets themselves. Rail warrants cannot be utilised for the journeys.
- 11.8. Employees in receipt of the workplace travel allowance are not entitled to submit claims for mileage reimbursement in respect of these additional commuting journeys or claim for reimbursement of the expense of travelling by public transport.
- 11.9. Entitlement to the workplace travel allowance will be reviewed annually or from the date of any significant change to working arrangements applies.

Appendix 1 - Mileage reimbursement rates

Designation and/or vehicle	Reimbursement rate (per mile)
Contracted User - Car or Motorcycle (all fuels)	45p
Optional User - Car or Motorcycle (all fuels)	25p
Leased Vehicle	12p
Bicycle	15p
Sessional Workers (Adult Social Care only)	33p
Passenger supplement	5p
Leased Electric Vehicle (Salary Sacrifice Scheme)	HMRC Advisory rate for home charging (7p as of 1 March-Dec 2025). *

[*Please note that the separate HMRC Advisory rate for Public Charging, 14ppm as of December 2025, can only be reimbursed with manager approval, and in exceptional circumstances. If you need to claim for mileage at the Public Charging rate, please contact the Payroll team.](#)

Definitions of Users

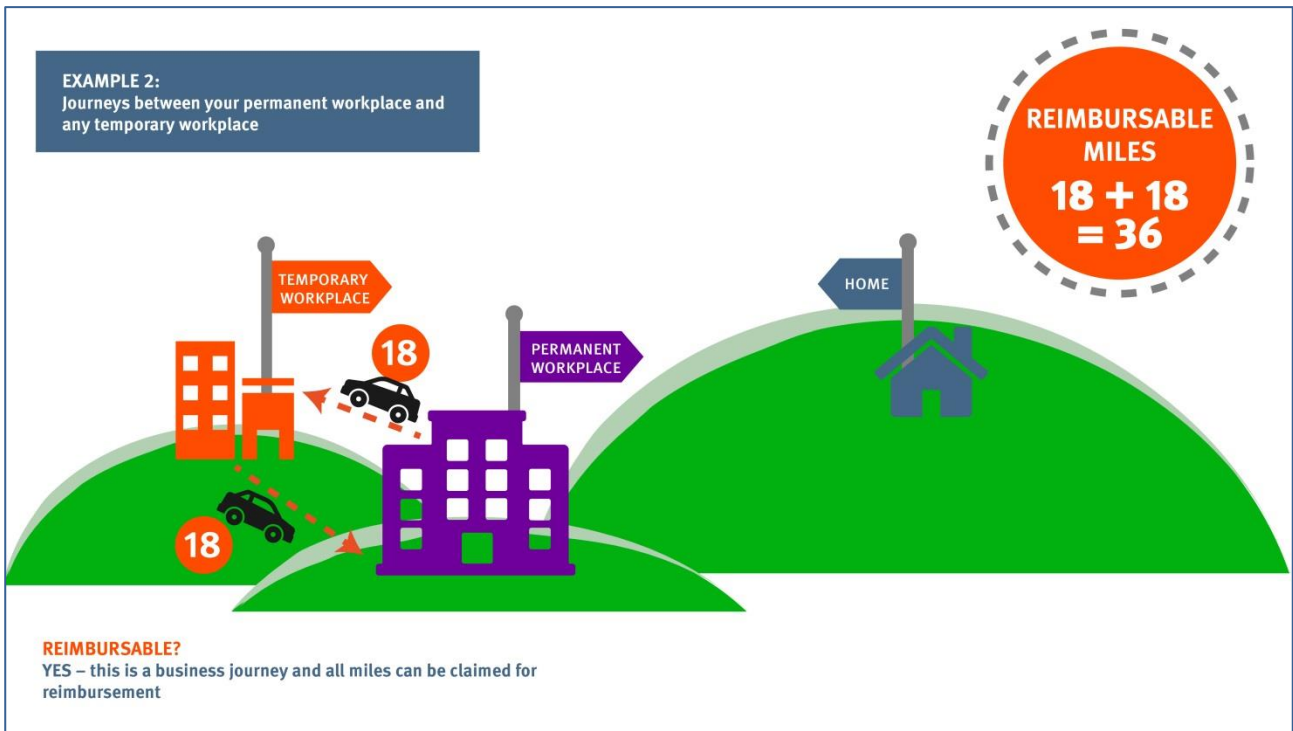
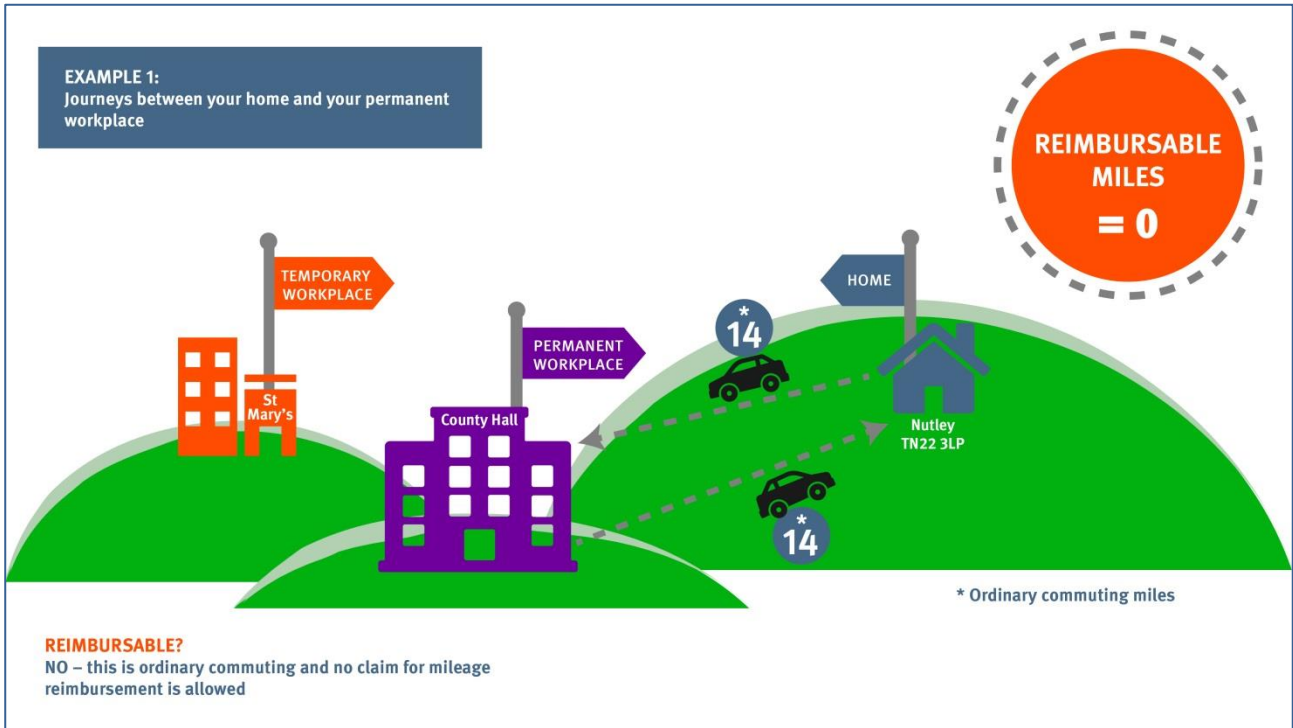
The definition of an **Optional User** is:

An employee who may need to use their car from time to time on County Council business (for example during a short period at a set time in the year e.g. assisting with the main exercise undertaken each year for education admission appeals) but for whom it is not contractually required that they do so in order to carry out their duties and responsibilities and for whom other forms of transport are usually available.

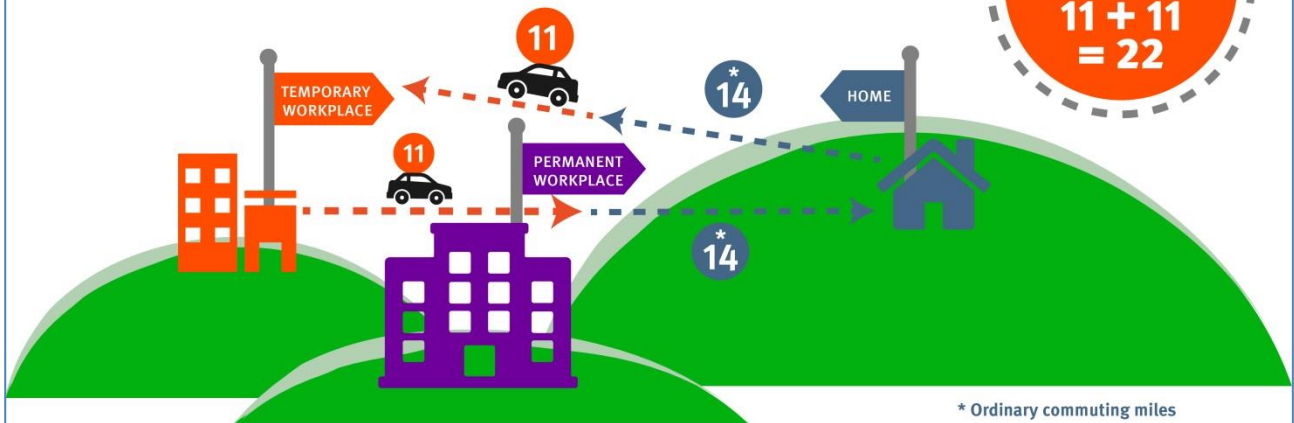
The definition of a **Contracted User** is:

An employee who could not realistically do the job without having a car because (i) the work requires them to travel frequently, on average at least 3 times a week every week whilst at work; and (ii) *either* they often have to travel to parts of the County which are inaccessible by public transport *or* where their work requires them to travel to and within areas where, for reasons of business efficiency, management consider that using a car is the most effective method of travelling between appointments.

Appendix 2 - Examples of business journeys

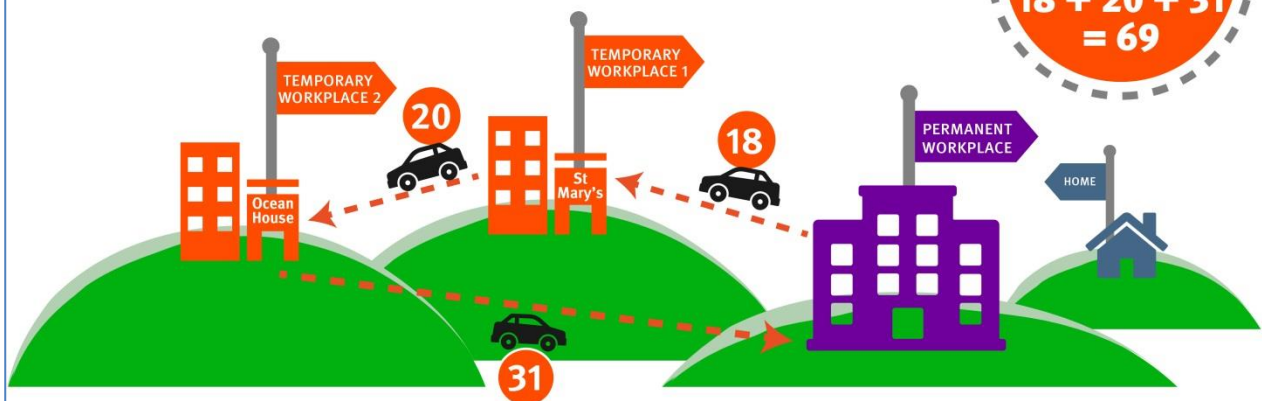


EXAMPLE 3:
Journeys between your home and a temporary workplace



REIMBURSABLE?
YES – this is a business journey and miles reduced by the ordinary commuting miles can be claimed for reimbursement

EXAMPLE 4:
Journeys between your permanent workplace and more than one temporary workplace



REIMBURSABLE?
YES – these are business journeys and all miles can be claimed for reimbursement

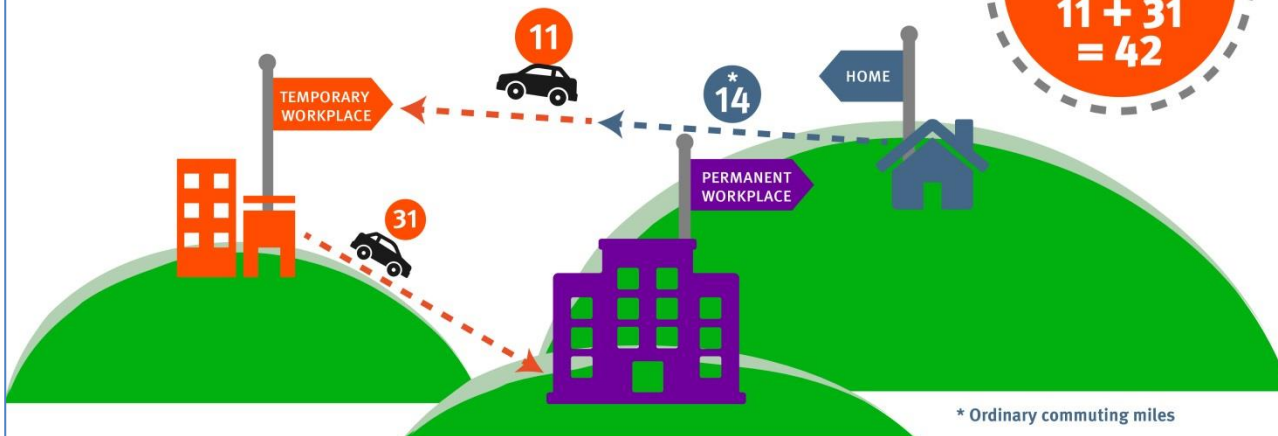
EXAMPLE 5:
Journeys between your home and more than one temporary workplace



REIMBURSABLE MILES
 $11 + 20 + 22 = 53$

REIMBURSABLE?
YES – this is a business journey and miles reduced by the ordinary commuting miles can be claimed for reimbursement

EXAMPLE 6:
Journeys between your home and a temporary workplace, then onto your permanent workplace



REIMBURSABLE MILES
 $11 + 31 = 42$

REIMBURSABLE?
YES – this is a business journey and miles reduced by the ordinary commuting miles can be claimed for reimbursement