GRAPPENHALL AND THELWALL PARISH COUNCIL

EXPENSES POLICY

(Adopted at the Council Meeting 11th May 2023)

Based on the NALC Model Expenses Policy

Purpose

Parish Council Councillors and employees should not be either financially disadvantaged or advantaged because of genuine Parish Council expenses.

This policy sets out the Council's rules on how Councillors and employees of the Council will be reimbursed for reasonable expenses incurred wholly, necessarily and exclusively in connection with its business.

Councillor duties are defined in the Local Authorities (Members' Allowances) (England) Regulations 2003 (added by the Local Authorities (Members' Allowances) (England) (Amendment) Regulations 2004).

The Council will properly reimburse its employees for legitimate business expenses and ensure that these expenses are treated appropriately for tax purposes.

General procedure

Councillors and employees are responsible for the payment of all expenses they incur. If a Councillor/employee is unsure whether an expense can be claimed, prior written authorisation from the Clerk/RFO must be sought.

Expenses will not be paid unless supporting evidence is provided, together with a completed expenses form (Annex A). This should include original receipts or invoices with the date and time of the transaction (unless the claim relates to mileage). When claiming for travel expenses on public transport, the tickets showing the departure point and destination of the journey should be enclosed, where possible. Credit and debit card statements will not be accepted. Where submitting a VAT receipt, it should set out:

- the name and VAT registration number of the retailer or service provider;
- the goods and services provided; and
- the amount of VAT payable.

Once completed and signed, the expense claim form should be submitted to the Clerk/RFO for approval and payment.

The Council may return an expense claim form without payment if it is completed incorrectly or lacks supporting evidence.

The Council will pay claims for authorised expenses by petty cash or BACS transfer.

Any queries in relation to this policy should be directed to the Clerk/RFO.

Travel

The Parish Council will reimburse the reasonable costs of amounts necessarily expended on travelling in the performance of duties. Councillors/employees should consider whether or not travel is necessary or if there are more appropriate means (for example a tele-conference or video-conference). Councillors and employees should travel by the most cost-effective mode of transport taking into account journey time and the nature of the journey as well as the monetary cost.

Use of Councillors'/employees' own vehicles (car/motorcycle/bike)

It may be appropriate and cost-effective for a Councillor/employee to use their own vehicle when travelling on business. Any use of a Councillor/employee's own motor vehicle on business is subject to the Councillor/employee:

- holding a full UK driving licence;
- ensuring that your car is roadworthy and fully registered; and
- holding comprehensive motor insurance that provides for business use.

The Council accepts no liability for any accident, loss, damage or claim arising out of any journey made on business. The Council will not pay for the cost of any insurance policy on a Councillor's/employee's own car.

The mileage allowance paid is set by reference to the HM Revenue and Customs (HMRC) rules on Approved Mileage Allowance Payments (AMAP). The Council will reimburse mileage incurred in the performance of Parish Council business ('mileage expenses') at HMRC AMAP rates in force at the time, provided that the mileage expenses have been approved by the Parish Council.

The Council will pay for tolls, congestion charges and parking costs incurred, where applicable.

Rail

Councillors/employees may claim for standard class rail fares only and should attempt to book their journeys sufficiently in advance to benefit from any discounts for early booking.

Taxis

Any use of taxis will require prior approval and only in limited circumstances. These are:

- where taking a taxi would result in a significantly shorter travel time than using public transport;
- where there are several employees travelling together; or
- where personal security and safety of employees is an issue, for example taxis may be permitted after 9.30pm.

A receipt with details of the date, place of departure and destination of the journey must be obtained.

Training

When attending training courses all employees are able to claim travel expenses for the difference in the usual home to work costs. Where the training takes place outside contracted daily hours, part-time employees should be paid on the basis as time spent on training is working time.

Overnight accommodation

Any trips involving overnight accommodation must be approved by the Chair and Clerk/RFO in advance. As a guideline for travel on Council business accommodation equivalent to three-star standard or less. Hotel accommodation of up to £120 maximum in a major city and £100 elsewhere. It is the responsibility of the Councillor/employee to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

Meals

Subject to prior approval by the Clerk/RFO the Parish Council will reimburse out of pocket expenses by a Councillor/employee for meals when it is necessary to stay away from home overnight on Parish Council business:

- up to £10 for breakfast (if this is not included in the hotel room rate);
- up to £15 for lunch;
- up to £20 for dinner; and
- a daily allowance up to £5 per night for personal incidental expenses such as a newspaper or telephone calls.

The Parish Council will reimburse out of pocket expenses by a Councillor/employee for meals up to a maximum of £20 per day when travelling on Parish Council business when there is no overnight absence.

The maximum amounts above are inclusive of beverages. Alcohol cannot be reclaimed under any circumstances.

Receipts and invoices should be supplied for all meal expenses other than for the daily allowance, where no receipt is required.

Professional subscriptions

Subject to the approval of the Clerk/RFO or the Chair in the case of the Clerk, Councillors/employees may claim back the cost of the annual subscription for up to a maximum of two professional bodies, provided that each body is on the HMRC approved list and its activities are directly relevant to the Councillor/employee's duties. Further subscriptions may be claimed as a tax deduction on the employee's tax assessment return, provided they are also on the HMRC approved list.

Eye tests and spectacles

The Parish Council recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002).

The Parish Council will contribute to the cost of an eye test for employees that use display screen (computer monitor) equipment for a significant part of their working day on Parish Council business.

The Parish Council will contribute £25 towards the cost of an eye test conducted by a suitably qualified optician. The Parish Council will only reimburse one eye test in any 12-month period. If the test reveals that spectacles are required for exclusively VDU work, the Parish Council will contribute £75 towards the cost of basic spectacles. The Parish Council will not contribute towards the cost of spectacles with any element of everyday use, in other words the spectacles must be exclusively for VDU use.

Expenses that will not be reimbursed

The Council will not reimburse a Councillor/employee for:

- the cost of any travel between their home and usual place of work (except in exceptional circumstances for early morning/late night transport as set out above);
- the cost of any travel undertaken for personal reasons;
- the cost of any travel for a Councillor/employee's partner or spouse;
- any fines or penalties incurred while on Council business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping or vehicle recovery charges;
- alcohol; and
- cash advances or withdrawals from an ATM machine.

A Councillor/employee is required to pay for any travel costs incurred by their partner/ spouse if he/she/they accompanies the Councillor/employee on business. The partner/spouse must have adequate travel insurance for that journey.

False claims

If the Council considers that any expenditure claimed was not legitimately incurred on behalf of the Council, it may request further details. The Council will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided. Where payment has been made to prior to the discovery that the claim was not legitimate or correct, it may seek to recover the value of that claim.

Any abuse of the Council's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims;
- claims for expenses that were not legitimately incurred;
- claims for personal gain;
- claims for hospitality and/or gifts without them having been declared; and
- receipt of hospitality and/or gifts from contacts that may be perceived to influence the recipient's judgment.

The Council will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal. In addition, the Council may report the matter to the police for investigation and criminal prosecution.

GRAPPENHALL AND THELWALL PARISH COUNCIL
EXPENSES CLAIM FORM

Name	

MILEAGE

Date	Purpose of Journey	Mileage
	Total Miles	

OTHER EXPENSES

Date	Description	Amount (£)

Total claim	Amount (£)
Mileage x .45p	
Other Expenses	
Total Claim	

Claimants signature ……. Date …….

Authorised ……. Date …….