

Expenses Policy

1. Introduction

- 1.1. The Council will reimburse Council members and staff travel and subsistence costs for approved duties as defined below where an individual has been appointed by the Council to attend in a representative role on behalf of the Council or is attending an approved training course.
- 1.2. The value of expenses claimed must have been incurred for the purpose stated in the claim.
- 1.3. A receipt for all expenses incurred must be provided. Lack of a receipt will be grounds for the expense not being reimbursed unless exceptional approval is given by the Council. In such a case, a brief written explanation of why a receipt was not obtained should be submitted to the Town Clerk.
- 1.4. There will be occasions when Council members are required to meet small incidental expenses whose eligibility for reimbursement is not covered by this document. Each person shall exercise common sense when in this position. If there is any doubt whatsoever about the eligibility of the individual item of expenditure for reimbursement, individuals should check with the Town Clerk before incurring and claiming reimbursement for the expense.
- 1.5. Current expense reimbursement rates and forms for completion are attached to this policy.
- 1.6. Individuals should keep full records of expenses claimed and the reasons for the expenses so that they can provide appropriate evidence, if requested, to HMRC or the auditor.
- 1.7. Consideration should be given to the appropriateness of the mode of transport given the journey duration, number of people travelling, distance and cost.

2. Approved Duties

- 2.1. Attendance at meetings with other authorities or with other bodies where the member has been appointed by the Council. The Town Clerk or other members of staff should not normally require prior approval of the Council, so long as the attendance is justified.
- 2.2. Attendance at receptions, visits, conferences, seminars or other functions where the member has been appointed by the Council to attend in a representative role on behalf of the Council. The Town Clerk or other members of staff should not normally require prior approval of the Council, so long as the attendance is justified.
- 2.3. Attendance as the Council's appointed representative on any public body, charity, voluntary body or other organisation formed for a public purpose.
- 2.4. Attendance at a training course approved either by Council, the Town Clerk or Line Manager.

- 2.5. Non-approved duties under this policy are any duties not previously authorised by the Town Council, one of its committees or working groups or the Town Clerk.

3. Travel

- 3.1 All rail travel shall be by the cheapest standard class available. [In this regard individuals are required to book rail fares in advance whenever possible; to make full use of rail "offers" cheap day returns, supersavers; apex fares and rail cards].
- 3.2 It should always be borne in mind that not all tickets cost the same for the same class of service to a given destination. Therefore, the lowest cost solution must always be identified and chosen by the individual responsible for booking travel arrangements.
- 3.3 The only exceptions to this are:
- a) When travelling long distance by sleeper train
 - b) When the cost of travel at a higher rate is being reimbursed by another party (claim is to be annotated accordingly)
 - c) When given specific authority to travel in a higher class by the Town Clerk or the Council, for some rare or exceptional circumstance.
- 3.4 Taxis shall only be used when essential [e.g., urgency, awkward hours, transport of baggage too dangerous to use public transport etc.,]
- 3.5 All air travel is to be by economy class unless authorised by the Council. Advantage should be taken of charter and other off-peak airfares whenever possible.
- 3.6 Travel by car – subject to clause 3.7 below, a mileage allowance may be claimed for travel by car on Council business as per rates and form attached.
- 3.7 The maximum sum payable for any given journey shall not exceed the full standard class rail fare for the distance plus the cost of travel to and from the railway station by public transport [NB the rail journey will be deemed to have commenced from the nearest train station to the point of commencement of the journey]. Travel by car, other than for incidental trips to the station etc, must be approved by the Town Clerk.

4. Hotels

- 4.1 Hotel accommodation is expensive and therefore individuals should only seek to stay overnight when it can be clearly demonstrated that the stay will:
- a) Save the Council costs overall [e.g., the combined cost of a later but cheaper train [fare] and hotel accommodation is equivalent to or less than a more expensive but earlier train [fare].
 - b) It is impossible or impracticable to attend the approved duty without staying overnight. [It will be considered "impossible" or "impracticable" in circumstances where a member's journey would by necessity have to start from home before 6am in order to reach the approved meeting/duty on time or where productivity would be lost due to tiredness].

- 4.2 Whenever it is necessary for Council members or staff to be away overnight on Council business, individuals may claim reimbursement for reasonable hotel accommodation, breakfast and a table d'hôte dinner [including tea, coffee or soft drinks, but excluding wine or any other alcoholic drinks].
- 4.3 Claims will not normally be acceptable for expenditure on laundry or dry cleaning. Such costs may only be charged if the individual is away from home for more than 3 consecutive days or the individual is required to stay away from home for longer than originally expected. Exceptions to this policy may be made in an emergency such as loss of luggage.
- 4.4 Hotel telephones should not be used.
- 4.5 Room service is an allowable expense but for breakfast and dinner only. Use of mini bars is always at the individuals own expense.

5. Meals

- 5.1 The cost of breakfast away from home may be claimed. This may be as part of a hotel bill or it may also be claimed if an unusually early start has to be made to reach a destination in time.
- 5.2 The cost of lunch will not be reimbursed when the individual is attending a meeting/conference where the provider supplies lunch. If individuals wish to make their own provision for lunch it shall be at the individuals own expense.
- 5.3 The cost of an evening meal [including tea, coffee and soft drinks but excluding wine or any other alcoholic drinks] may be claimed by individuals working after 7pm on Council business (but excluding attendance at meetings of the Council, its committees or working parties) either at base or away.
- 5.4 The Council applies a maximum limit to the acceptable rate per person per meal as attached.

6. Postage and Telephone

- 6.1 The cost of postage and telephone calls [including mobile telephones] necessarily incurred for business reasons may be claimed. In most of the UK, itemised statements are available from most providers. Unless the individual lives in an area where this service is unavailable, detailed monthly statements of reimbursement claims for telephone calls made and costs incurred are required [i.e., claims for a percentage of the quarterly telephone bill are not acceptable].
- 6.2 Individuals making long distance telephone calls must exercise all reasonable economy. Receipts are normally required when claiming for payment of telephone calls in excess of £2.

7. Carer's Allowance

- 7.1 A carer's allowance of up to £12 per hour, i.e., actual expenditure incurred up to a maximum of £12 per hour will be paid for care of dependants whether children, elderly

people or people with disabilities, while a staff member or Councillor is undertaking Council approved duties outside of normal working hours. The carer or child minder would be required to be a registered child minder or carer to claim the allowance. The allowance will not be payable to a member of the claimant's own family or household. A staff member will be eligible to seek a carer's allowance where their attendance outside of normal working hours requires them to employ a carer or child minder to cover their attendance (e.g., evening meetings). This is a taxable allowance & councillors would be required to take responsibility for declaring any expenses paid on their annual tax returns.

8. Persons with Disabilities

- 8.1 The Council appreciates that an individual with a disability may not be able to comply with all of the requirements of this policy, and to insist upon compliance would be unfair and unreasonable. Any application for a dispensation from this policy for reasons of disability [e.g., an individual who is unable to use public transport due to disability] should be made to the Town Clerk who will decide based on the circumstances of the member concerned. In exceptional circumstances or in matters of dispute the Town Clerk will refer the request for a dispensation to the Council for a decision.

9. Miscellaneous

- 9.1 There may well be other incidental expenses incurred by individuals that are not covered by these rules. The principle to be applied in considering such items is clear: if the expenditure was wholly, exclusively, necessarily and reasonably incurred for business reasons, then it will normally be reimbursed.
- 9.2 All cases of doubt should be referred promptly to the Town Clerk, *prior* to incurring the expense.

10. Non-Reimbursable Expenses

- 10.1 The following categories of expense will not be reimbursed:
- a) Those claims not supported by fully documented receipts [NB credit card slips do not count as documented receipts], unless exceptional approval has been given by the Town Clerk or the Council.
 - b) Personal entertainment of any sort.
 - c) Car wash/car valeting [except when the vehicle is hired specifically for Council business and requires cleaning before return to the hire garage].
 - d) Mini bar/bar bills other than bottled water in areas and countries where tap water is not potable.
 - e) Habitual claims for unidentified small items of expenditure.
 - f) Any claims in excess of the maximum limits set for mileage, subsistence etc., set out in the attached.
 - g) Travel to and from a member of staff's usual place of work.

11. Submission and Payment of Expense Claims

- 11.1 All claims must reach the Responsible Financial Officer (RFO) seven days prior to the payment run being processed which will be on the 18th of every month. This payment will be made by BACS through your nominated bank account.
- 11.2 If an individual fails to submit a claim for an item within two months of the purchase, the Council may at the discretion of the Town Clerk refuse reimbursement.
- 11.3 The RFO will scrutinise all claims submitted, and these will be agreed with the Town Clerk. If satisfied that the claims are allowable, the RFO will prepare them for payment in the same manner as for all sundry creditor's payments which have to be approved by Council. Any claims not approved by the RFO or the Town Clerk will be notified to the individual concerned.

12. Claim Forms

All claims must be submitted on the standard Council claim form attached at Annex

MOTOR MILEAGE RATES

VEHICLE	RATE PER MILE
Car	45 pence
Passenger	5 pence
Motorcycle	24 pence
Bicycle	20 pence

SUBSISTENCE

The maximum subsistence expenses that will be reimbursed are the lower of actual cost of the following:

Breakfast allowance [more than 4 hours away from normal place of residence when the journey commences before 7.30am].

£6.88

Lunch allowance [more than 4 hours away from normal place of residence including lunchtime between 12 & 2pm].

£9.50

Evening meal allowance [more than 4 hours away from normal place of residence ending after 7pm].

£11.77

MILEAGE CLAIM FORM

Annex

DATE	DETAILS OF JOURNEY	MILES TRAVELLED
		TOTAL MILES CLAIMED FOR PERIOD:

Mileage claimed for period ended-	
Name-	
Car Make-	
Car Reg no.-	
Number of passengers-	
Processed by-	Date:

OFFICE USE ONLY		
Miles at	Pence Per Mile	Total claimed
Authorised by	Date	

EXPENSES CLAIM FORM

NAME _____

DATE _____

Please use this form for recording all expenses incurred whilst carrying out duties on behalf of the Town Council. Expenses will not normally be paid unless full receipts for the expenditure claimed, are attached. A separate form is to be used for the recording of private vehicle mileage incurred.

DETAILS OF EXPENSES INCURRED

Date	Details of Expenditure	Amount £	Authorised by (For office use)

I, the undersigned, agree that the above expenditure has been incurred by me whilst carrying out authorised duties on behalf of The Council or one of its Committees or working parties.

_____ - Signed