

Bradwell with Pattiswick Parish Council

Expenses Policy for employees and councillors

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1 Introduction

This document has been developed to provide clear guidance and clarity for those engaged on Parish Council business who incur expenses.

All legitimate expenses incurred in accordance with the expenses policy will be reimbursed.

It is the claimant's responsibility to ensure that costs are reasonable and reflect value for money. The Parish Council reserves the right not to reimburse expenses when they do not comply with this policy.

2 Monthly expense claims

Expense claims should be completed and submitted to the Parish Clerk & Responsible Finance Officer [RFO] on a monthly basis, covering a full month (e.g. January, February, etc).

Receipts for every transaction incurred must accompany the expenses claim. The exception will be reimbursement of mileage costs where a VAT receipt must be provided that evidences fuel costs that cover in excess of the mileage claimed.

Travel by public transport should be undertaken where possible and where the cost may be lower than by personal vehicle. If travelling by rail, the cost of second class travel only will be reimbursed. Receipts must be provided.

3 Claim period

One expense claim per month, submitted electronically to the RFO by the 5th day of the month, on the appropriate form. Original form with receipts to be provided to RFO at next available Parish Council Meeting to enable reimbursement at that time or soon thereafter, but prior to submission of the next month's claim.

4 Authorisation

All claims will be checked by the RFO to ensure the claim complies with this policy before authorisation by the Chairman and one other Councillor. (Claims on behalf of the Chairman will follow the same process but will be authorised by two Councillors).

5 Reimbursement of expenses

Out of pocket expenses, unless specifically approved in accordance with paragraph 6 below, will be reimbursed only if they are:

- Submitted on the relevant claim form
- Supported by details VAT receipts

- Submitted within timescale as detailed in 3 above
- Claimed in line with this policy.

Reimbursement of claims that are not submitted within timescale or in line with this policy, may be delayed.

6 Approval of expenses

The approver/s is/are responsible for checking the validity of all claims before authorising them. If in doubt over the validity of expenses, the approver/s must request and obtain additional supporting documentation. Non-receipted claims must be accompanied by an explanation and authorised in the body of the claim by the approver.

Upon receipt of an expense claim, sent to the RFO by e-mail, the RFO will seek primary approval within 2 working days and a remittance prepared. At the next available Parish Council Meeting the RFO will obtain the original expense claim plus associated receipts, attach to a remittance for formal authorisation and signatures (see 4 above).

7 Provision of detailed receipts

Detailed receipts must be provided stating the breakdown of the expenditure rather than a summarised total bill in order to meet audit requirements. Detailed (VAT) receipts should be attached to all expense claims. HMRC recommend original receipts should be retained by colleagues for three years in case of any future query.

8 Exclusions

The following types of expenditure are not claimable (this list is not exhaustive):

- Gifts
- Traffic fines (including non-payment of congestion charges), travel fines, parking fines and penalties.

9 Travel expenses

Travel to off-site meetings should be undertaken by the most cost effective and appropriate mode of transport, taking into account journey time as well as monetary cost. Travel arrangements should be planned and booked as early as possible to benefit from early booking discounts.

The start and end point of each journey and the reason for travelling must be included within the claim form. This information is necessary for all modes of travel.

10 Motor car, motorcycle and bicycle expenses

Business travel by motor car should only be undertaken if other more cost effective and lower carbon modes of transport are not available or are impractical. It is the claimant's sole responsibility to ensure they are properly insured before using your personal vehicle to travel on Parish Council business. In the event of an insurance claim, the Parish Council will not pay any excess charges levied by an insurance provider. In relation to use of private vehicles, the following rules apply:

- The claimant is responsible for ensuring that appropriate insurance is in place for the vehicle
- The claimant should keep an accurate record of business mileage claimed in each tax year (6th April to 5th April) to justify the rates of mileage allowance claimed
- Fines for traffic or parking offences will not be reimbursed.

Where it is cost effective to make a business journey by car, motorcycle or bicycle mileage allowance is as follows (and is in accordance with HMRC authorised mileage rates):

Allowance	Pence per mile
Motor car	
First 10,000 business miles in tax year	45p
Business mileage over 10,000 in tax year	25p
Motorcycle rate	24p
Bicycle rate	20p

The claim should include details of from where and to, mileage and reason for the journey within the purpose section of the claim. Claims for tolls, congestion charges and parking must be supported by a receipt. Fines or interest charges regarding late or non-payment are the responsibility of the claimant and will not be reimbursed.

11 Subsistence

Personal meals whilst engaged on Parish Council business will not be reimbursed. When attending functions or events as a representative of the Parish Council, reasonable costs incurred may be reimbursed at the Council's discretion and providing that attendance has been agreed by Council.

12 Subscriptions

The cost of annual subscriptions to recognised and relevant professional bodies may be reimbursed at the Council's discretion provided that the membership activities are directly relevant to Parish Council business. Reimbursement will require authorisation prior to the claimant paying subscription. This authorisation may be retrospective (but not guaranteed) if an early payment discount applies.

13 Telephone calls on behalf of the Parish Council

The VAT inclusive cost of calls made on behalf of the Parish Council may be reimbursed providing the claim gives details of the purpose of the call and to whom the call was made. Claims must be accompanied by a copy of the appropriate page of an itemised telephone bill, on which the call is highlighted. Costs of line rental are not reimbursed.

BRADWELL WITH PATTISWICK PARISH COUNCIL

EXPENSES CLAIM FORM

NAME

PERIOD	FROM		TO
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<u>TRAVEL</u>	DATE	FROM	TO	MILEAGE	@ 45p per mile	TOTAL	VAT element	Net amount	C/F TOTAL
								0.00	0.00
						0.00	0.00	0.00	
						0.00	0.00	0.00	
						0.00	0.00	0.00	£0.00
<u>OFFICE</u>	DATE	SUPPLIER	ITEM	No.	AT	TOTAL			
						0.00	0.00	0.00	
						0.00	0.00	0.00	
						0.00	0.00	0.00	
						0.00	0.00	0.00	
						0.00	0.00	0.00	£0.00
<u>OTHER</u>	DATE	PURPOSE			RECEIPT	TOTAL			
							0.00	0.00	
							0.00	0.00	
							0.00	0.00	
							0.00	0.00	
							0.00	0.00	
							0.00	0.00	
							0.00	0.00	
							0.00	0.00	£0.00
TOTAL						0.00	0.00	0.00	£0.00

TOTAL EXCL VAT @ 20%	0.00
VAT ELEMENT	0.00
TOTAL PAYABLE £	0.00

Signed

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Authorised for payment

Cheque no:
Date paid: