



# **COUNCILLOR AND EMPLOYEE EXPENSES POLICY AND PROCEDURE**

Approved by members: ..... May 2026  
Due for review: ..... May 2027





**GREATER WILLINGTON TOWN COUCLIL**  
**Councillor and Employee Expenses – Policy and Procedure**

1. Background

The Town Council will reimburse Councillors and employees for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business. Councillors/employees should not be either financially disadvantaged or advantaged because of genuine Town Council expenses.

Councillors and employees are responsible for the payment of all expenses they incur, except where there are direct settlement arrangements with suppliers in place.

Breach of this policy is a disciplinary offence. Deliberate falsification of a claim or the evidence needed to make a claim will constitute misconduct. "Falsification" includes the failure to pass on any discount obtained in the course of incurring an expense.

The following items are allowable expenses. In all cases Councillors/employees should submit all invoices and receipts.

2. Travel – UK

The Town Council will reimburse the reasonable costs of amounts necessarily expended on travelling in the performance of the duties of the employment, for example to events, external meetings, training etc.

This does not include travel between home and office unless the employee is recognised as being a "contractual home-based employee".

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.

2.1 By councillor /employee's own car/motorcycle/bike

The mileage allowance is set by reference to the HM Revenue and Customs (HMRC) rules on AMAPs (Approved Mileage Allowance Payments). These are currently as follows:

Type of vehicle	First 10,000 miles	Above 10,000
Cars and Vans	45p	25p
Motorcycles	24p	24p
Cycles	20p	20p
Tax – rates per business mile		

Councillors / employees are required to keep track of business mileage incurred in the tax year (1 April to 31 March) to ensure the correct rates are used.

If a Councillor / employee carries any other Councillor / employee in their own car or van on business travel, that Councillor/employee can claim 5p per passenger per business mile. The passengers must be Councillors/ employees and they must also be travelling on business journeys.

Where a Councillor / employee uses their own vehicle, they should ensure that the vehicle is in good working order, fully insured, taxed and MOTd.

## 2.2 By taxi

Councillors / employees are expected to use taxis only when strictly necessary and where it is cost effective to do so. Councillors / employees should always obtain a receipt.

## 2.3 By tube, DLR (Docklands Light Railway), bus or tram

Councillors / employees should retain tickets where possible. Where a season ticket already covers the cost of travel, no further claim will be allowed. Where Oyster cards are used, the Councillor /employee should provide evidence of the additional cost incurred, for example by printing off their online statement or by printing off the journey cost provided by the Oyster fare finder.

## 2.4 By train

Councillors / employees should, as far as possible, travel standard class and should attempt to book their journeys sufficiently in advance to obtain the best possible prices.

## 2.5 Late night travel

In exceptional circumstances, and only in accordance with HMRC rules and with the consent of the Town Clerk, the Town Council may meet the cost of late night taxis or similar road transport provided all the following circumstances apply:

- the Councillor /employee is required to work later than usual and at least until 9.00pm;
- this occurs irregularly; and
- by the time the employee ceases work either public transport has ceased or it would not be reasonable to expect the employee to use public transport.

The number of such journeys must not exceed 6 in any tax year.

## 3. Overnight accommodation - UK

### 3.1 Hotel Accommodation

Hotel accommodation should be booked in advance at the best possible rates and should be approved by the Town Clerk prior to booking.

Councillors/employees should take into account the location of the hotel as regards the cost of taxis, etc and the time required to travel to and from the hotel.

### 3.2 Subsistence - overnight absence - UK

The Town Council will reimburse reasonable out of pocket expenses incurred by the Councillor/employee when it is necessary to stay away from home overnight on Town Council business. This will include the following:

- hotel bills (see above)
- breakfast
- lunch, evening meal and beverages - to an overall maximum of £40 per day (please note that the Councillor/employee may incur costs in excess of £40 but may only claim up to £40).
- parking at hotel

Additionally, the employee may claim "personal incidental expenses" up to a maximum of £5 per day. This covers items such as telephone calls, newspapers and laundry.

The total of any such costs must not exceed £5 otherwise no reimbursement will be allowed, ie the allowance should not be regarded as a contribution to such costs. If the employee is away for more than one night, the daily limits (ie £40 and £5) may be averaged across the number of nights that the employee is away.

### 3.3 Subsistence - no overnight absence - UK

An employee/councillor may claim for meals and beverages up to a maximum of £20 per day when travelling on Town Council business. This is intended to reimburse the employee/councillor for additional expense as a result of having to travel on Town Council business.

Personal incidental expenses cannot be claimed where there is no overnight stay.

### 4. Overseas trips

The rules above apply to overseas travel as well as UK travel. However, in some cases, it may be necessary to allow higher limits for accommodation and subsistence costs, subject to discussion and approval from the Town Clerk. There is no scope for higher rates for mileage.

### 5. Eye tests and spectacles

The Town Council recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002). The Town Council will contribute to the cost of an eye test if you use display screen (computer monitor) equipment for a significant part of your working day on Town Council business.

The Town Council will contribute £25 towards the cost of an eye test conducted by a suitably qualified optician. The Town 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 Town Council will contribute £75 towards the cost of basic spectacles. This policy does not apply to contact lenses. The Town 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.

### 6. Procedures for making an expense claim

Expenses claim forms are available from the Town Council office. Ensure all bills (NB: these should be originals) and debit/credit vouchers are numbered and attached to the form which should also show the items numbered accordingly to enable easy identification.

Ensure any overseas transactions in local currency are converted to sterling as above. The Councillor/employee needs to sign the form and obtain signed approval from the Town Clerk.

### 7. Reimbursement to Councillor/employee

Expense claims will be paid as soon as possible or no later than the following month.



**Councillor and Employee Expenses**  
**Claim Form**

Name of person claiming expenses: \_\_\_\_\_

Position on the Council: \_\_\_\_\_

Claim Period (from – to): \_\_\_\_\_

**Expense Details**

Date of Expense	Type of Expense (e.g. Travel, training etc)	Description / Purpose of Expense	Mileage (if applicable)	Amount (£)

*Please Note: All receipts must be attached for all expenses except mileage (unless policy states otherwise).*

Mileage Claims (if applicable)

Vehicle Registration: \_\_\_\_\_

Mileage Rate: £0.45p per mile

Total Miles Claimed: \_\_\_\_\_

Journey (To / From): \_\_\_\_\_

Total Amount Claimed: £

Declaration

I certify that:

- The expenses claimed were necessarily incurred in the performance of my official duties.
- The information provided is true and accurate.
- No part of this claim has been, or will be, claimed from any other source.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Authorisation (Council Use Only)

Checked by: \_\_\_\_\_

Position: \_\_\_\_\_

Claimed made within one month?

- Yes
- No

Date Approved: \_\_\_\_\_

Payment Reference: \_\_\_\_\_