

Reimbursement of Expenses Policy

Introduction

This policy applies to Councillors, employees and volunteers.

The Council will reimburse appropriate expenses incurred by Councillors and employees in the performance of their duties. Expenses are classified as payments and the process for authorisation of payments is outlined in the Financial Regulations.

The Parish 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 Parish 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.

Clerk's Expenses

The Clerk is an employee and may claim the following expenses: -

- Travelling and associated travel expenses for journeys on council business
- Subsistence, which may include overnight accommodation and meals incurred in the performance of previously approved Council business, provided that expenses are receipted and approved by the Council.
- A contribution towards the cost of working from home as an expense at the rate determined by HMRC (Employment Income Manual) as non-taxable.
- Reimbursement of costs incurred on behalf of the council including postage, stationery and other consumables
- Any other extraordinary expense authorised by the council in advance.

The council will not cover the costs of travel between home and office unless the employee is recognised as being a 'contractual home-based employee'.

Councillors' Expenses

- West Winch Parish Council does not pay a members' allowance as described in the Local Authorities (Members' Allowances) (England) Regulations 2003.
- Exceptionally, the Chairman is entitled to reclaim for costs incurred as part of the functions of the office provided that they are within the budget established by the council for that purpose. (1972 Local Government Act s15 (5))
- Councillors may be reimbursed for travel and subsistence expenses when carrying out duties previously approved by the council or the Clerk under any permitted delegation.

Approved duties mean the doing of anything approved by the Parish Council, or anything that is approved for the purpose of, or in connection with, the discharge of the functions of the Parish Council or any of its committees or working parties.

- Councillors do not receive expenses for attendance at any meeting of West Winch Parish Council or any work within the Parish.
- Councillors may reclaim costs incurred on behalf of the council for purchases of items previously approved by the council provided that the purchase is specifically at the direction of the Council under a scheme of delegation to the Clerk and member, and a VAT receipt obtained in the name of the Council.

Volunteers' Expenses

Volunteers are unpaid but may be reimbursed for previously approved travel expenses and purchases. In order to be reimbursed volunteers must have written (or email) approval from the Clerk for the specific expenditure item(s) prior to incurring the cost, and this authorisation is to be attached to the completed claim.

Procedure for claiming reimbursement

1. No reimbursement will be made for any expenditure that has not followed this procedure. In all cases, attempts must be made to minimise travel expenses by sharing transport.
2. A supporting receipt for any expense claimed must be attached to the claim form in all cases. Non-receipted expenditure will not normally be reimbursed.
3. Purchases of equipment on behalf of the council should normally be in the name of the council, and the claim should include a VAT receipt.
4. Expenses Claims must be submitted to the Clerk using the council's claim form and accompanied by appropriate receipts. Claims may be submitted at any time up to three months after their cost has been incurred.

Claims will be included in the schedule of payments requiring authorisation at the next Council Meeting. To ensure inclusion in the next schedule expense forms must be given to the Clerk three clear working days prior to the meeting.

Claimable Expenses

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.

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.

Overnight accommodation

Hotel Accommodation

Hotel accommodation should be booked in advance at the best possible rates and should be approved by the line manager 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.

Subsistence - overnight absence

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

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

Subsistence - no overnight absence – UK

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

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

Adopted by West Winch Parish Council: Date May 2025 - Version 1.