



## Chiseldon Parish Council – Expenses Policy

### Purpose of Policy

It is expected that employed staff and councillors will incur expenses in the course of conducting the Parish Council's everyday business. This policy has been put into place to ensure that:

- Paid Staff and Councillors are not left “out of pocket” as a result of conducting business on behalf of the council.
- Expenses are reimbursed without undue delay.
- Paid Staff and Councillors are aware of what can be reasonably reclaimed from the council.

All out of pocket expenses must be purchased at the most competitive prices on the market. Please check with the Clerk before purchasing items if you are unsure, to ensure they cannot be purchased cheaper elsewhere. Paper and ink supplies will be reimbursed at a cost comparable to the value the Clerk can purchase them at. Please check before purchasing paper and ink to ensure you are not left out of pocket when making an expenses claim.

### Expenses Claim Form

Expenses incurred by individuals on behalf of the Parish Council must be recorded in detail on the agreed expenses claim form. Completed forms must be signed and submitted to the Parish Clerk with appropriate original documentation attached. Faxes, emails and electronic forms will not be accepted under any circumstances.

The Parish Clerk will accept a copy of the form only if the claimant adds a new, original signature to the copy, dates the signature and provides an acceptable explanation as to why a copy form has been presented.

Receipts, invoices and other supporting documentation will only be accepted if they are original documents.

### Receipts

All claims must be supported by the original receipts or equivalent proof of purchase. This is a basic accounting and tax requirements. Claims that are not supported by receipts will be refused.

Claimants are advised to request detailed receipts as proof of purchase and attach these in support of any claim made. Where, in exceptional circumstances, this is not possible, a full explanation should be provided together with any other supporting documentation. Claims submitted to the Parish Clerk without receipts or a reasonable explanation will only be paid at the discretion of the Parish Clerk or Finance Committee.

**Note:** That credit card receipts or copies of bank/card statements are NOT valid receipts for these purposes. Only written or printed receipts showing the VAT number, where applicable, which

provide evidence that specific goods or services have been received and paid for are considered valid for the purposes of claiming expenses.

## Submission of Claims

**Generally, claims should be made within one calendar month of the expense being incurred.**

For good financial control, claims are to be submitted as close as possible to the time that the original expense was incurred. It is also in the interests of claimants to ensure that they do not remain out of pocket for longer than necessary.

**Claims made more than 75 days after the expense was incurred will be refused.**

Incomplete, incorrect or invalid or late claims will not be processed, but referred back to the claimant with an explanation of why it cannot be processed.

## Authorisation of Expense Claims

Expense Claim Forms must be signed by the claimant. Any amendments made to a Claim Form must be initialled by the Parish Clerk. In signing an Expense Claim Form, or other documentation in support of a claim, all claimants are verifying that the following conditions are accepted and have been met:

- The claim is made in respect of genuine expenses incurred in conducting the business of the Parish Council and that it conforms to Parish Council rules on expense claims;
- Paperwork is completed accurately, is mathematically correct and is supported by the appropriate receipts or documentation;
- The specific items to which the claim relates have not previously been reimbursed or paid for by the Parish Council or a third party;
- The specific items to which the claim relates are not subject to a duplicate claim or payment currently in progress with the Parish Council or another third party;
- the claimant confirms that the expense can be justified in terms of value for money;
- Where monetary limits are in place for local government these will be applied as a maximum amounts, payment will be made at the amount shown on the receipt when below the maximum.

Any attempt to submit a deliberately false or duplicate claim will be dealt with under the Code of Conduct for Councillors or as Misconduct for employed staff.

## Countersignature

Expense claims will be coded to the appropriate subcommittee for accounting purposes and will therefore need to receive authorisation from the relevant subcommittee chair.

- Subcommittee chairs will countersign expense claims made by members of their committee or the Parish Clerk that relate to their committee.
- Where a subcommittee chair is the claimant, the expense claim will be countersigned by the chair of the full council.

Claims that do not bear an appropriate countersignature from an appropriate chair of a subcommittee or the chair of the full council will be refused.

## Missing Signatories

Unsigned or unauthorised claim forms will be refused and returned to the claimant with an explanation of why the form cannot be processed.

## Claims with a VAT element

Where claims include VAT, the receipt submitted should clearly show the VAT registration number of the provider.

## Expenses Limits

### Mileage

A mileage allowance will be paid where Councillors or Staff are required to use their own private transport in order to attend council business outside of the Parish. Mileage will be paid according to the following rates:

	First 10,000 miles	Above 10,000 miles
Cars/Vans	45p per mile	25p per mile
Motorcycles	24p per mile	24p per mile
Cycles	20p per mile	20p per mile

Any paid employee using their own vehicle for Parish Council business must have their insurance extended to include business use. The vehicle must be kept in a reasonable state of repair and have a valid MOT. Employees must hold a valid driving licence.

### Rail Travel

Rail travel will be reimbursed at cost when travelling on Parish Council official business where rail travel is the cheapest form of transport. Claimants should consider booking in advance and taking advantage of "Advance" priced tickets wherever possible.

### Subsistence

Councillors or employees who are required to attend residential training courses are entitled to claim out of pocket expenses of up to £5.00 per night upon submission of appropriate documentation.

Subsistence allowances are payable when you are required to work away from Parish Council premises on official business, provided that free meals are not available at the location visited and that additional expenditure is incurred as a result of you not being able to take a meal at your home or customary place.

### Overnight Accommodation

The actual cost of overnight accommodation including evening meal, room and breakfast may be claimed subject to the following limits:

Hotel room outside the M25	£80.00
Hotel room inside the M25	£100.00
Evening Meal including non-alcoholic drinks	£20.00
Breakfast	£10.00
Other Incidental Expenses (per day)	£5.00

Overnight accommodation may only be used if it is not feasible to travel to or return from council business (meetings, seminars etc) in a reasonable timeframe, or where travelling would need to be undertaken during unsocial hours (i.e. before 6am or after 10pm).

## Eye Tests and Spectacles (For paid employees only)

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

The Parish Council will contribute £25 towards the cost of an eye test conducted by a suitably qualified optician. If the test reveals that spectacles are required for exclusively VDU work, the Parish Council will contribute £75 towards the cost of basic spectacles. This policy does not apply to contact lenses.

The Parish Council will only reimburse one eye test in any 12-month period.

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.