



## Expenses Policy

### **1 Introduction**

- 1.1 This policy outlines how we will manage the expenses incurred by councillors and paid staff as part of managing Chiseldon Parish Council's everyday business.

### **2 Aims/objectives**

- 2.1 The aim of this policy is to outline our approach to:
- Establishing what can be considered reasonable expenses
  - Ensuring staff and councillors are not left 'out of pocket' because of conducting business on behalf of the council
  - Making sure expenses are reimbursed without undue delay.

### **3 Scope**

- 3.1 This policy applies to all Chiseldon parish councillors and paid staff.

### **4 Out of pocket expenses**

- 4.1 All out of pocket expenses must be purchased at the most competitive prices available on the market.
- 4.2 Councillors must check with the clerk before purchasing items if they are not confident, to ensure they cannot be purchased cheaper elsewhere.
- 4.3 Paper and ink supplies will be reimbursed at a cost comparable to the value the Clerk can purchase them at.
- 4.4 Councillors are encouraged to check before making stationary purchases to ensure they are not left out of pocket when making an expenses claim.

### **5 Expenses claim forms**

- 5.1 Expenses incurred by individuals on behalf of the Parish Council must be recorded in detail on the agreed expenses claim form.
- 5.2 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.

- 5.3 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.
- 5.4 Receipts, invoices, and other supporting documentation will only be accepted if they are original documents.
- 5.5 Electronic signatures will be accepted at the Parish Clerk's discretion. A "wet" signature will be provided as soon as reasonably possible.

## **6 Receipts**

- 6.1 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 reviewed by the Finance Committee at their next applicable meeting and a decision made on whether to reimburse the costs.
- 6.2 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, written explanation should be provided together with any other supporting documentation.
- 6.3 Credit card receipts or copies of bank/card statements are not valid receipts for these purposes.
- 6.4 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.

## **7 Submitting claims**

- 7.1 Claims should be made within one calendar month of the expense being incurred.
- 7.2 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.
- 7.3 Claims made more than 75 days after the expense was incurred will be refused.
- 7.4 Incomplete, incorrect, or invalid or late claims will not be processed and be returned to the claimant with an explanation of why they cannot be processed.

## **8 Authorisation of expense claims**

- 8.1 Expense claim forms must be signed by the claimant. Any amendments made to an expense claim form must be initialed by the Parish Clerk.

- 8.2 By 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 and payment will be made at the amount shown on the receipt when below the maximum.
- 8.3 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.

## **9 Countersignatures**

- 9.1 Expenses claims will be coded to the appropriate subcommittee for accounting purposes and will therefore need to receive authorisation from the relevant subcommittee chair.
- 9.2 Subcommittee chairs will countersign expense claims made by members of their committee or the Parish Clerk that relate to their committee.
- 9.3 Where a subcommittee chair is the claimant, the expense claim will be countersigned by the chair of the full council.
- 9.4 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.

## **10 Missing signatories**

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

## **11 Claims with a VAT element**

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

## **12 Expenses limits**

### **12.1 Mileage**

A mileage allowance will be paid where councillors or staff are required to use their own private transport to attend council business outside of the parish. Mileage will be paid according to the following rates:

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

12.2 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.

12.3 **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.

12.4 **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.

12.5 **Overnight accommodation**

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). 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	£100
Hotel room inside the M25	£150.00
Evening Meal including non-alcoholic drinks	£25.00
Breakfast	£10.00
Other Incidental Expenses (per day)	£5.00

**13 Eye tests and spectacles**

13.1 This applies to paid employees only.

13.2 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 staff use display screen (computer monitor) equipment for a significant part of the working day.

13.3 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.

13.4 The parish council will only reimburse one eye test in any 12-month period.

13.5 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.

#### 14 Monitoring and review

14.1 This policy will be reviewed every two years or sooner if legislation or regulations change.

#### 15 Other related reading

15.1 The following documents support the context and the application of this policy:

- Code of Conduct for Councillors

#### 16 Further information

16.1 Please contact Clair Wilkinson, Parish Clerk and Responsible Financial Officer [clerk@chiseldon-pc.gov.uk](mailto:clerk@chiseldon-pc.gov.uk) for information or support in relation to this policy.

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Avoid referring to printed versions of this document. Printed versions may be out of date.			
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2.1	August 2020	CPC	Item 5.5 added. Signatures.
2.2	September 2020	CPC	Format changes
2.3	November 2022	CPC	Change to 6.1 and removal of duplicate statement ref claims with no receipts. Changes to subsistence values. Minute ref 22/80.
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