



West Monkton Parish Council

EXPENSES POLICY

Background

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

Purpose

This policy sets out the Council's rules on how Councillors / Employees / Volunteers can claim for expenses incurred in the performance of their duties for the Council. The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.

General procedure

The Council will reimburse you for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties that you undertake in the course of your duties. To claim for expenses, you must use the Council's expenses claim forms and set out the reasons why the expense was incurred on the claim form. If you are unsure whether an expense can be claimed, you must seek prior written authorisation from the Clerk / the RFO.

Expenses will not be paid unless supporting evidence is provided, together with a completed expense claim form. This should include original receipts or invoices with the date and time of the transaction (unless you are claiming for mileage). When claiming for travel expenses on public transport, you should enclose the tickets showing the departure point and destination of your journey, where possible.

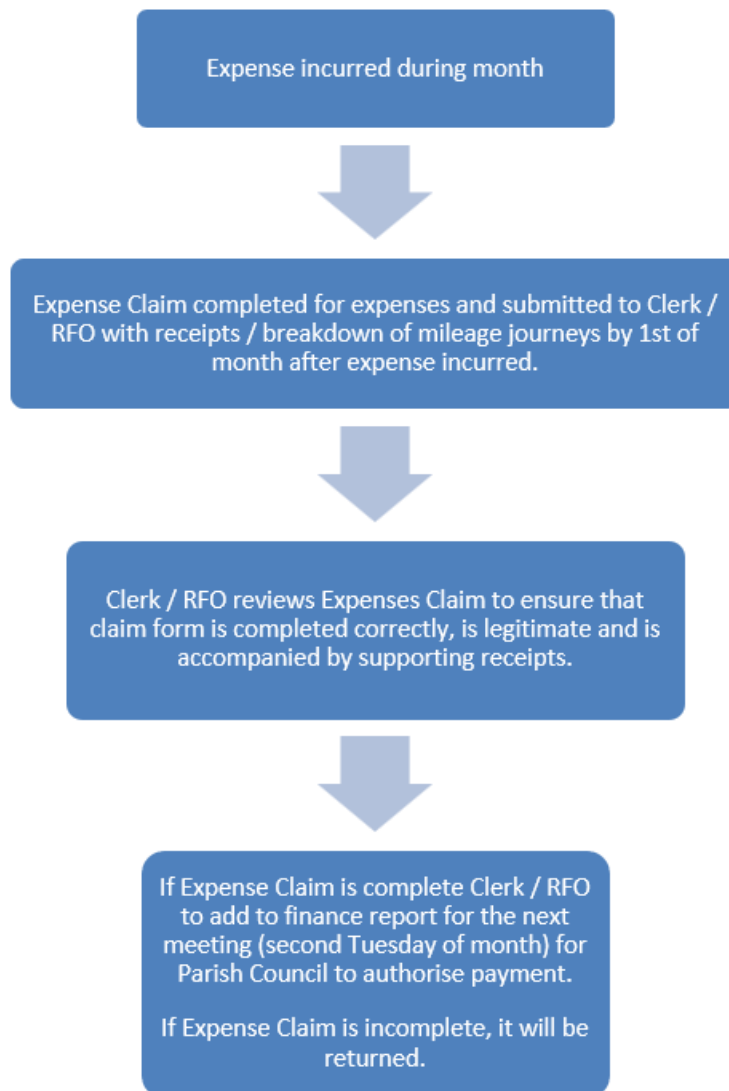
Once completed and signed, you should submit your expense claim form to the Clerk / RFO for approval. Once approved the claim form will be added to the next finance report for payment to be authorised by the Parish Council.

Expenses claims must be submitted by the 1st of the month for expenses incurred in the month prior. If a complete expenses claim isn't received by 1st of the month, it will be added to the following months finance report. The Council reserves the right to withhold any payment where prior written approval has not been given.

The Clerk / RFO may return an expense claim form to you without payment if it is completed incorrectly or lacks supporting evidence.

The Council will pay claims for authorised expenses by BACS transfer.

Process



In general, you should not incur expenses other than in the categories listed below. However, if you have claims for expenditure other than for those categories listed below, you should seek written approval from the Clerk / the RFO before incurring the expense. The Council will accept email as written approval where it is required in this policy.

Any queries in relation to this policy should be directed to the Clerk / RFO.

Homeworkers

If you are a Homeworker, your normal place of work as stated in your contract will be your home. The council will reimburse all reasonable expenses incurred by homeworkers in the course of their duties upon receipt of satisfactory claims.

The council will provide the following equipment necessary to enable homeworking employees to do their job.

- Desk with lockable drawer (or separate secure document store)
- Laptop or personal computer

- Printer

Alternatively, the council will agree with homeworkers a suitable sum to cover use of their own equipment.

The council should also pay the employee for the costs associated with heating, lighting, etc. HMRC rules allow for some of these expenses to be paid tax-free (see HMRC guidance: www.gov.uk/expenses-and-benefits-homeworking/whats-exempt).

Training

When attending training courses all councillors / employees / volunteers are able to claim travel expenses. Where the training takes place outside contracted daily hours, part-time employees should be paid on the basis as time spent on training is working time.

Travel

Councillors / Employees / Volunteers should consider whether or not travel is necessary or if there are more appropriate means (for example tele-conferencing or video-conferencing).

Rail

You may claim for standard class rail fares only. Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.

Use of your own car

It may be appropriate and cost-effective to use your own car when travelling on business, for example if you are travelling with other staff / councillors / volunteers or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport. Any use of your own car on business is subject to you:

- holding a full UK driving licence;
- ensuring that your car is roadworthy and fully registered; and
- holding comprehensive motor insurance that provides for business use.

Prior authorisation should be sought from the Clerk / RFO, before using your own car on business. The Council accepts no liability for any accident, loss, damage or claim arising out of any journey that you make on business. The Council will not pay for the cost of any insurance policy on your own car.

To claim for petrol expenditure, in your expense claim form you should set out the distance of each journey and the purpose of the journey.

The Council will pay you the following mileage allowance (as set out by HM Revenue and Customs Approved Mileage Allowance Payments:

Type of Vehicle	First 10,000 miles	Above 10,000 miles
Cars and Vans	45p	25p
Motorcycles	24p	24p
Cycles	20p	20p

Councillors / Employees / Volunteers are required to keep track of business mileage incurred in the tax year to ensure the correct rates are used.

If a Councillor / Employee / Volunteer carries any other Councillor / Employee / Volunteer in their own car or van on business travel, an additional 5p per passenger per business mile can be claimed. The passengers must also be travelling on business journeys.

Taxis

Any use of taxis will require prior approval and only in limited circumstances. These are:

- where taking a taxi would result in a significantly shorter travel time than using public transport;
- where there are several employees travelling together; or
- where personal security and safety of employees is an issue, for example taxis may be permitted after 9.30pm.

You must obtain a receipt with details of the date, place of departure and destination of the journey.

Overnight accommodation

Overnight accommodation should be booked in advance at the best possible rates and should be approved by the Clerk / RFO prior to booking.

Meals

If you are required to be away from home on council business, you may claim up to:

- £10 for breakfast (if this is not included in the hotel room rate);
- £15 for lunch;
- £20 for dinner

The maximum amounts above are inclusive of drinks. Alcohol cannot be reclaimed under any circumstances.

You should supply receipts and invoices for all hotel and meal expenses.

Entertainment/gifts

The Council has strict rules about offering or receiving both entertainment and gifts. Any gifts, rewards or entertainment offered to you should be reported immediately to the Clerk. As a general rule, small tokens of appreciation, for example flowers or a bottle of wine, may be retained by employees.

Annual events

The Council may decide to hold a staff event, such as a Christmas meal or other celebration. Except where agreed to the contrary, attendance is not compulsory, and you will remain responsible for any expenses you incur.

Expenses that will not be reimbursed

The Council will not reimburse you for:

- the cost of any travel between your home and usual place of work (except in exceptional circumstances for early morning/late night transport as set out above);
- the cost of any travel undertaken for personal reasons;

- the cost of any travel for your partner or spouse;
- any fines or penalties incurred while on council business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping or vehicle recovery charges;
- alcohol; and
- cash advances or withdrawals from an ATM machine.

You are required to pay for any travel costs incurred by your partner or spouse in the event that he or she accompanies you on business. Your spouse or partner must have adequate travel insurance for that journey.

False claims

If the Council considers that any expenditure claimed was not legitimately incurred on behalf of the Council, it may request further details from you. The Council will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided. Where payment has been made to you prior to the discovery that the claim was not legitimate or correct, it may deduct the value of that claim from your salary / future claims.

Any abuse of the Council's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims;
- claims for expenses that were not legitimately incurred;
- claims for personal gain;
- claims for hospitality and/or gifts without them having been declared; and
- receipt by you of hospitality and/or gifts from contacts that may be perceived to influence your judgment.

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