



# **Greenham Parish Council**

## **Expenses Policy**

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# Greenham Parish Council Expenses Policy

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## 1. Introduction

- 1.1. It is the aim of Greenham Parish Council (GPC) that no elected or co-opted Member (councillor) or employee will be financially disadvantaged when fulfilling their role on behalf of the council.
- 1.2. Members of GPC fulfil their role as councillors in a voluntary capacity.
- 1.3. GPC aims to promote and encourage diversity among its Members – diversity in ethnicity, age, gender and background – and recognises that providing a straightforward and comprehensive Expenses Policy is important in achieving that aim.
- 1.4. GPC will reimburse all expenses reasonably incurred by Members and employees in performing the role and duties expected of them.
- 1.5. Members and employees are personally responsible for the settlement of all expenses they incur, except where there are direct settlement arrangements with suppliers in place.

## 2. Reimbursement procedure

- 2.1. All claims for reimbursement of expenses should be submitted within 2 months.
- 2.2. All claims by Members and employees should be submitted to the Responsible Financial Officer.
- 2.3. All claims by the Responsible Financial Officer should be submitted to the Chairman of Council.
- 2.4. All claims should be accompanied by receipts where applicable. Claims relating to mileage should include the start and end postcodes for verification.
- 2.5. Payment will be made in accordance with the council's Financial Regulations and established procedures for making payments, normally within 28 days. Any exceptions will be advised to the claimant as soon as reasonably possible.

## 3. Employee expenses

- 3.1. This policy provides for the claim and reimbursement of costs reasonably incurred by GPC employees in the execution of their duties.
- 3.2. The following will normally be reimbursed to employees by GPC, subject to a valid claim supported by invoices/receipts:
  - 3.2.1. Stationery, postage, photocopying, printing and consumables purchased solely for use on council business.
  - 3.2.2. A contribution to consumables used by the employee in both an official and a private capacity (e.g. printer ink or toner cartridges) will be paid at the sole discretion of the

council when supported by an invoice and an estimate of the split between official and private use.

- 3.2.3. The itemised cost (supported by billing) of calls made on the employee's private landline or mobile phone.
- 3.2.4. Books, magazines, and membership subscriptions that assist the Clerk in carrying out their role and which have been agreed by the Council in advance.
- 3.2.5. Training that assists the Clerk in carrying out their role and which has been agreed by the Council in advance.
- 3.2.6. Actual travel costs from the employee's home or normal place of work (whichever is the lower cost) to and from:
  - ) Training agreed in advance and funded by GPC; and/or
  - ) Meetings or other events which they are required to attend in the course of their duties.

Actual travel costs might include public transport fares (where possible, off-peak travel should be used) and parking charges (but not penalties).

- 3.2.7. Use of own car for business travel (not including commuting from home to an office), reimbursed at the current rate allowed by HMRC without incurring a tax charge (see Appendix 2).
- 3.2.8. Reasonable and modest subsistence (meal/refreshment expenses) will be reimbursed.
- 3.2.9. Overnight accommodation will not normally be reimbursed.
- 3.3. Exceptions will be considered on a case-by-case basis.
- 3.4. Non tax-deductible expenses (as defined by HMRC - see Appendix 1) will not be reimbursed.
- 3.5. Any dispute or disagreement regarding the validity of an employee expenses claim will be referred to the Staffing Committee for resolution. If the dispute or disagreement is not then resolved it will be referred to Full Council for determination.

## 4. Member expenses

- 4.1. Elected and co-opted Members of GPC and its committees and working groups are unpaid volunteers.
- 4.2. Members may be reimbursed for reasonable travel and subsistence expenses incurred when on Council business. Car-sharing is encouraged to reduce costs and environmental impact.
- 4.3. The following will normally be reimbursed to Members and co-opted Members by GPC, subject to a valid claim supported by invoices/receipts:

- 4.3.1. Purchases made on behalf of GPC made with prior approval of the Council or relevant Committee/Working Group;
  - 4.3.2. Training that assists the Member in carrying out their role and which has been agreed by the Council in advance;
  - 4.3.3. Actual travel costs to and from training funded by GPC and agreed in advance by the Council and/or meetings relevant to GPC business. Actual travel costs might include public transport fares (where possible, off-peak travel should be used) and parking charges (but not penalties);
  - 4.3.4. Use of own car for GPC business travel, reimbursed at the current mileage rate allowed by HMRC without incurring a tax charge (Appendix 2);
  - 4.3.5. Reasonable and modest subsistence (meal/refreshment expenses) (overnight accommodation will not normally be reimbursed).
  - 4.3.6. Reasonable care costs for a dependent (e.g. babysitting) to facilitate attendance at council, committee and working group meetings and training funded by GPC for Members who would not otherwise be able to attend because of their care responsibilities.
- 4.4. Exceptions will be considered on a case-by-case basis.
- 4.5. Any dispute or disagreement regarding the validity of a Member expenses claim will be referred to the Chairman. If the dispute or disagreement is not then resolved it will be referred to Full Council for determination.

## Appendix 1

Examples of non tax-deductible expenses.

- ) The cost of private travel including all travel between home and a permanent workplace such as an office.
- ) Household expenses which are not ‘additional costs’ of homeworking.
- ) Care costs, e.g. babysitting, when an employee is required to attend evening meetings.
- ) Payment of any part of an employee’s personal mobile phone or landline bill (including any part of a monthly rental) apart from the actual cost of business calls.
- ) Payments to compensate for ‘depreciation’ of an employee’s personal computer or other home office equipment.
- ) Round sum allowances intended to meet unspecified expenses.

## Appendix 2

HMRC approved amounts for Mileage Allowance Payments, as of April 2017:

	<b>First 10,000 miles</b>	<b>Above 10,000 miles</b>
<b>Cars and vans</b>	45p (40p before 2011)	25p
<b>Motorcycles</b>	24p	24p
<b>Bikes</b>	20p	20p