



Festival of Britain Village 1951
Motto: "Independence and Self Help"

TROWELL PARISH COUNCIL

Expenses Policy

Introduction.

This policy sets out the Council's rules on how employees 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. It does not apply to councillors.

General procedure.

- 1.1 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 employment. To claim for expenses, you must use the Council's expenses claim forms and set out the reasons why the expense was incurred non the claim form. If you are unsure whether an expense can, be claimed, you must seek prior written authorisation from the Clerk/RFO.
- 1.2 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. Credit and debit card statements will not be accepted. Where you are submitting a VAT receipt, you should set out:
 - The name and VAT registration number of the retailer or service provider.
 - The good and services provided and
 - The amount of VAT payable.
- 1.3 Once completed and signed, you should submit your expense claim form to the Clerk/RFO for payment.
- 1.4 Expenses claims must be submitted within 30 days of the expense being incurred. If this is not practical, written approval for any extension will be required from the Clerk or point of contact. The Council reserves the right to withhold any payment where prior written approval has not been given.

- 1.5 The Council may return an expense claim form to you without payment if it is completed incorrectly or lacks supporting evidence.
- 1.6 The Council will pay claims for authorised expenses by BACS transfer into the same account into which your salary is paid.
- 1.7 In general, you should not incur expenses other than in the categories listed below, you should seek written approval from the Clerk before incurring the expense. The Council will accept email as written approval where it is required in this policy.

Training

- 2.1 When attending training courses all employees are able to claim travel expenses for the difference in the usual home to work costs. 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.
- 2.2 Some training can be expensive and as a condition for funding training, the council requires full repayment of all costs incurred for any training course in excess of £500.00 should the employee not complete the training or leave the council with two years of completion.

Travel

- 3.1 Employees and managers should consider whether or not travel is necessary or if there are more appropriate means (for example tele-conferencing or videoconferencing).
- 3.2 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.
- 3.3 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 or councillors 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.
 - Holding comprehensive motor insurance that provides for business use.
- 3.4 Bicycle or Motorcycle – If use of your bicycle or motorcycle is approved, you can claim mileage allowance of 20p or 24p per mile, respectively. Any use of your own motorcycle on business is subject to the same requirements as a car (above).
- 3.5 Taxis – Any use of taxis will require prior approval and only in limited circumstances. There is:
 - Where taking a taxi would result in a significantly shorter travel time than using public transport.
 - Where there are several employees travelling together.
 - 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

4.1 As a guideline for travel on council business you should book accommodation equivalent to three-star standard or less.

Meals

5.1 If you are required to be away from home on council business, you may claim incurred costs.

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

5.3 Alcohol cannot be reclaimed under any circumstances.

Entertainment/gifts

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

Expenses that will not be reimbursed

7.1 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 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.
- Cash advances or withdrawals from a cash machine.

7.2 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

8.1 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 a 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.

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

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

8.3 The Council will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal. In addition, the Council may report the matter to the police for investigation and criminal prosecution.

This is a non-contractual procedure which will be reviewed from time to time.

Date of adoption of policy: 12th March 2024

Date for next review: As required with law changes.