

# Stanion Parish Council

## Expenses Policy

**Document Number: 007**

**Version Number: 1.0**

### Document Information

**Master Document:** The electronic version of this document is the master. Printed copies may not contain the latest changes and should not be relied upon. The master document is published on the Stanion Parish Council (SPC) website.

**Purpose:** The purpose of this Policy is to provide governance in the submission of claims for expenses that have been incurred in the course of Parish Council business. It outlines the procedures for SPC staff and councillors to follow when submitting such claims.

**Distribution:** this Policy will be made available to all SPC councillors and SPC staff via the SPC website.

**Implementation:** This Policy will be implemented following consideration and adoption by the full Council.

**Review:** This document will be reviewed three years after its adoption, unless there are changes in legislation, or recommended best practice guidelines, in which case, it will be reviewed earlier, to comply with the statutory or recommended changes.

**EIA Requirement:** An Equality Impact Assessment has been carried out and no adverse impact has been identified.

**Financial Implications:** This Policy has no financial implications for SPC, other than those already planned for in the Budget to cover the cost of work related expenses.

### Policy Statement

This Policy is a formal, strategic level document, which provides a statement of intent explaining how SPC will comply with the legislation and any related directives of its subject matter. This is a mandatory document and does not allow for variations of practice. It is relevant to all members of SPC and staff employed by SPC. Non-compliance with this procedure may result in formal complaints being registered and/or disciplinary action.

This Policy provides a corporate framework on which the authorisation, management and submission and payment of expenses claims will be dealt with. It will be reviewed by a nominated councillor every three years unless there are changes in the legislation, directives, or recommended best practice guidelines that warrant earlier review and amendment. All amendments require the agreement of the full council and for agreement to be formally recorded.

An Equality Impact Assessment has been carried out on this Policy.

### **Duty to Undertake an Equality Impact Assessment**

Public sector organisations have a legal duty under Section 149 of the Equality Act 2010 to have due regard to the need to eliminate unlawful discrimination, harassment and victimisation; advance equality of opportunity between different groups and foster good relations between different groups. Due regard comprises proportionality and relevance.

### **The EIA Tool**

An Equality Impact Assessment (EIA) is a tool to ensure that we don't unwittingly exclude anybody from accessing the services we provide. Undertaking an EIA involves assessing the likely effects of our policies on people according to their 'protected characteristics'.

These are:

- age
- disability
- gender reassignment
- marriage and civil partnership
- pregnancy
- maternity
- race
- religion and belief
- sex
- sexual orientation

An EIA should be applied to a Policy, Strategy, Plan, Function, Project, Service and Event. EIAs help to identify any inequalities in the provision of services, employment, or procedural practices, and minimise the risk of exposure to claims of discrimination.

### **Aim**

It is the aim of Stanion Parish Council that no Councillor, or employee of the Parish Council, will be financially disadvantaged when undertaking officially sanctioned duties or activities in the course of their role or work.

The Parish Council will ensure that authorised expenses incurred by councillors or a Parish Council employee, are reimbursed in a fair and timely manner and that such costs and

expenses are controlled by means of pre-authorisation and claims scrutinised on submission.

The Parish Council will make reimbursement for prior approved expenses listed in this Policy at the rates outlined in Appendix A.

### **Purpose**

This Policy clarifies the type of claims that will be regarded as appropriate to be reimbursed, and the method and timeframe for submitting such claims for authorisation.

### **Introduction**

It is the Policy of Stanion Parish Council to reimburse councillors and its employee(s) their travel and subsistence costs while on Parish Council business, provided that the expenditure has been authorised in advance, receipted and certified, and submitted in accordance with this Policy.

### **Receipts**

A supporting receipt for any expense claimed must accompany a claim for expenses. Non-receipted expenditure will not be reimbursed.

The current expense reimbursement rates for all approved types of expenditure are listed in **Annex A**.

It is important that councillors and employee(s) keep full records of expenses claimed and the reason for the expense, so that they may provide the appropriate evidence if requested, to HMRC.

In respect of car travel, it is highly recommended that councillors keep a log showing where a business journey commenced and ceased, and the number of miles travelled (deducting any personal elements of the journey).

### **Travel**

All rail travel is to be by Standard Class and tickets are to be booked in advance of the date of travel, when it is possible to do so, to ensure that the lowest possible cost is paid. For attendance at meetings where the date is set well in advance, the purchase of an 'Advance Fare' ticket is expected.

Taxis are only be used when absolutely essential (e.g. urgency, awkward hours, or for health reasons).

Travel by privately owned vehicle (own car), will be reimbursed at the mileage rate shown in Appendix A (the current HMRC approved limit). Reasonable parking costs will be reimbursed.

Appropriate vehicle insurance cover is required to be in place to cover the use of a privately-owned vehicle for official business. A copy of the insurance cover is to be provided to the Clerk/RFO on an annual basis.

Mileage claims will be based on the AA route finder and are to be accompanied by a route print out.

Where possible, when a number of councillors are travelling to the same location, attempts should be made to minimise travel expenses by car-pooling.

The Clerk/RFO will not be reimbursed travel expenses for attendance at any meeting of Stanion Parish Council, or any work within the Parish.

### **Subsistence**

Subsistence will only be paid for business which involves leaving home before 07:00, or returning home after 19:00, or involving a total home-to-home duration of 8 hours or more.

Authorised expenditure on meals and light refreshments will be reimbursed up to the limits set out in Appendix A.

Any claim submitted, which exceeds the maximum allowable, will be reduced accordingly.

### **Hotels**

The cost of hotel accommodation will be reimbursed when it can be clearly demonstrated that it is impossible or impracticable to attend the approved duty without staying over the previous night. For example, where a journey would have to start from home before 06:00 hours. Any hotel accommodation requirements must be agreed by the Parish Council in advance and should not exceed £70 per night (£90 per night in London).

### **Councillors Expenses**

Parish Councillors are unpaid and do not receive an annual allowance. Councillors will not receive expenses for attendance at any meeting of Stanion Parish Council or any work they undertake within the Parish.

### **Chairman's Expenses**

The Chairman may receive a small annual allowance to defray the expenses of their office. Reimbursement is permitted to cover the cost of stationary, postage and printing and hospitality and gifts.

### **Miscellaneous**

There may be other incidental expenses incurred by councillors that are not covered by this Policy. If there is any doubt as to whether an expense will be reimbursed, the question is to be referred to the Clerk/RFO, prior to incurring the expense.

The Clerk/RFO will be reimbursed for purchases made on behalf of the Parish Council, at the direction of the Parish Council, for: office consumables, minor items of stationary, printing costs, copying and postage. Any expense incurred is to be paid for in cash. **Under no circumstances are personal debit or credit cards to be used to purchase items.** The Clerk/RFO is required to obtain a VAT receipt and submit it with the expenses claim.

### **Non-Reimbursable Expenses**

The following categories of expense will **not** be reimbursed:

- Claims not supported by fully documented receipts. Credit card slips do not count as a documented receipt, unless exceptional approval to present such a receipt has been given by the Parish Council
- Personal entertainment of any sort
- Mini bar and bar bills
- Entertaining other Councillors or individuals
- Claims for unidentified small items of expenditure
- Fines arising out of Road Traffic offences
- Claims in excess of the maximum limits set by this policy

### **Submission and Payment of Expense Claims**

All claims are to be submitted to the Clerk/RFO. The claim form to be used is at **Annex B**. Claims are to be sent to the Clerk/RFO within three months of being incurred and all claims are to be presented within the financial year to which they relate.

All claims are to be accompanied by an approved receipt.

Claims will be presented by the Clerk/RFO for authorisation at the next available meeting of the full Council, and councillors submitting claims are reminded that they will need to disclose an interest in the item to be discussed (*under Finance on the Agenda*) and may be requested to leave the room during discussion on that item of business.

The Clerk/RFO will scrutinise all claims submitted for approval prior to presenting the claims for approval.

### **General**

The Clerk/RFO is required to submit all requests for the purchase of equipment and services and to produce Purchase Orders, when necessary. Councillors are not authorised to produce or request Purchase Orders for equipment or services on behalf of the Parish Council.

### **Review**

This Policy will be reviewed by Stanion Parish Council every three years.

**Signed: Signed on original**

**Date: 11.3.19**

*As at January 2019*

Type of Expense		Rate
Motor Mileage Rate		45 pence per mile
Subsistence		
	Short Day Rate: (up to 8 hours)	No reimbursement if food is provided
	Full Day Rate: (more than 8 hours)	£5 if food is not provided £5 if food is provided £10 if food is not provided
Hotel	London	£90 per night maximum
	Outside London	£75 per night maximum

STANION PARISH COUNCIL  
EXPENSE CLAIM FORM

Claim submitted by (print name): .....

Date expense incurred: .....

Venue visited/ reason for visit/date pre-authorised: .....

.....

.....

Number of Miles Claimed: .....

AA Route Attached: .....

Parking Charges: .....

Taxi Fares: .....

Train Fare Cost: .....

Ticket Attached: .....

Subsistence Claimed (amount): .....

Receipts Attached: .....

Signature: ..... Date: .....

Authorised By: ..... Date/Agenda No: .....

Cheque No/Electronic Ref No: .....