



# Church Stretton

Town Council

## **Church Stretton Town Council**

### **Expenses Policy March 2022**

#### **1. Purpose**

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

#### **2. General procedure**

The Council will reimburse you for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties undertaken in the course of Council Business. 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 approval from the Clerk.

Expenses will not be paid unless supporting evidence is provided, together with a completed expense claim form (appendix one). 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 goods and services provided; and
- the amount of VAT payable.

Once completed and signed, you should submit your expense claim form to the Clerk for approval. Once approved the claim form should be sent to the RFO for payment.

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. The Council reserves the right to withhold any payment where prior written approval has not been given.

The Council 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 into the individuals designated bank account.

In general, you should not incur expenses other than in the categories listed below. Any uncertainty on expenditure eligibility should be discussed in advance with the Clerk before incurring the expense. The Council will accept email as written approval where it is required in this policy.

### **3. Training**

Attendees on training courses may claim travel expenses for the difference in the usual home to work costs, where applicable. Where the training takes place outside contracted daily hours, part-time employees should be paid on the basis that time spent on training is working time.

### **4. Travel**

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

#### **a. 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.

#### **b. Use of your own car**

It may be appropriate and cost-effective to use your own car when travelling on Council business. 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.

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.

The Council will pay you a mileage allowance of 45p per mile for mileage, or such other rate as set out from time to time by HM Revenue and Customs. The Council will pay for tolls, congestion charges and parking costs incurred, where applicable.

#### **c. Use of bicycle or Motorcycle**

A mileage allowance of 20p or 24p per mile respectively, may be claimed for use of a bicycle or motorcycle. Any use of your own motorcycle on business is subject the same requirements as a car (see above).

#### **d. Taxis**

Unless in the case of unexpected circumstances (for example failure of public transport). 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 individuals travelling together on Council business; 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.

#### **5. Overnight accommodation**

As a guideline for travel on Council business you should book accommodation equivalent to three-star standard or less. You may book hotel accommodation of up to £120 maximum in a major city and £100 elsewhere. It is your responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

#### **6. 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; and
- a daily allowance of £5 per night for general incidental costs such as a newspaper or telephone calls.

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

Receipts and invoices should be supplied for all hotel and meal expenses.

#### **7. 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 (or the Chair in the case of the Clerk). As a general rule, small tokens of appreciation, for example flowers or a bottle of wine, may be retained by employees.

#### **8. 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.

#### **9. Expenses that will not be reimbursed**

The Council will not reimburse 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.

### **10. False claims**

If the Council considers that any expenditure claimed was not legitimately incurred on its behalf, 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.

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.

The Council may take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, in the case of an employee this 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 policy: March 2022

Approving committee: Finance Committee

Date for next review: March 2024

## Expenses Claim Form

Name: .....

Date: .....

### Mileage Claim

Details of journey	Date	Return Mileage	Total claim @45p
		Total	

Details of Expense	Date	Claim amount	Receipt attached

Signed .....

Date .....

For expenses to be paid by BACS

Account name .....

Sort Code ..... Account number .....

Authorised by: 1. .... Authorised by: 2. ....

Payment date: