

HOOE PARISH COUNCIL

HOOE PARISH COUNCIL EXPENSES POLICY

Purpose	1
General procedure	2
Homeworkers	3
Training	4
Travel	5
Entertainment / Gifts	6
Expenses that will not be reimbursed	7
False claims	8

1. Purpose

This policy sets out the parish council's rules on how employees can claim for expenses incurred in the performance of their duties for the parish 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.

2. General procedure

The parish 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 parish council's expenses claim forms and set out the reasons why the expense was incurred on the claim form.

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 goods and services provided
- the amount of VAT payable

Once completed and signed, you should submit your expense claim form to the chairman 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 chairman. The parish council reserves the right to withhold any payment where prior written approval has not been given.

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

The parish council will pay claims for authorised expenses by BACS transfer into the same bank account into which your salary is paid.

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 chairman before

incurring the expense. The parish 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 chairman.

3. 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.

- Laptop or personal computer
- Printer
- Mobile phone

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

The parish council should also pay the employee for the costs associated with heating, lighting, broadband, office space etc. in the form of an Office Allowance, 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).

4. Training

When attending training courses all employees and be 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.

Some training can be very expensive and as a condition for funding training, the parish council will require full repayment of all costs incurred for any training course in excess of £500 should an employee not complete the training or leave the council within a year of completion. Repayment of costs reduces to 50% reimbursement in the second year.

5. Travel

Employees should consider whether or not travel is necessary or if there are more appropriate means (for example 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 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

Unless subject to the terms of your contract, prior authorisation should be sought from the chairman, before using your own car on business. The parish council accepts no liability for any accident, loss, damage or claim arising out of any journey that you make on business. The parish council will not pay for the cost of any insurance policy on your own car.

To claim for petrol expenditure, you should set out the distance of the journey undertaken on your expenses claim form. The parish council will pay you a mileage allowance of 45p per mile for mileage under 10,000 miles and 25p per mile for mileage over 10,000 miles, or such other rate as set out from time to time by HM Revenue and Customs. The parish council will pay for tolls, congestion charges and parking costs incurred, where applicable.

6. Entertainment / Gifts

The parish 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 chairman. As a general rule, small tokens of appreciation, for example flowers or a bottle of wine, may be retained by employees.

7. Expenses Not to be Reimbursed

The parish council will not reimburse for the following:

- the cost of travel for personal reasons
- the costs of any travel for your partner or spouse
- any fines or penalties incurred while on parish council business for whatever reason, including penalties for not paying for a rail ticket in advance or boarding the train and

penalties or fines associated with motor offences, including speeding or parking fines, clamping or vehicle recovery charges

8. False claims

If the parish council considers that any expenditure claimed was not legitimately incurred on behalf of the parish council, it may request further details from you. The parish 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 parish 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
- receipt by you of hospitality and/or gifts from contacts that may be perceived to influence your judgment.

The parish 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 parish council may report the matter to the police for investigation and criminal prosecution.