

Selattyn and Gobowen Parish Council Expenses Policy

1. Background

- 1.1. The Parish Council will reimburse Councillors and Employees for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business.
- 1.2. Councillors/employees should not be either financially disadvantaged or advantaged because of genuine Parish Council expenses. Breach of this policy is a disciplinary offence.
- 1.3. Deliberate falsification of a claim or the evidence needed to make a claim will constitute misconduct. "Falsification" includes the failure to pass on any discount obtained in the course of incurring an expense.
- 1.4. In all cases Councillors/employees should submit invoices, bills and receipts.

2. Procedures for making an expense claim

- 2.1. Expenses claim forms are available from the Parish Clerk.
- 2.2. Ensure all bills (NB: these should be originals) and debit/credit vouchers are numbered and attached to the form which should also show the items numbered accordingly to enable easy identification. The Councillor/employee needs to sign the form and forward the completed and signed form, with bills and vouchers attached, to the Parish Clerk.
- 2.3. Expense claims are normally paid in the following monthly payment run, unless circumstances require payment sooner.

3. Staff Expenses (listed in Staff Contracts of Employment)

- 3.1. Any travel, mileage, subsistence expenses incurred by a member of staff and approved by the Council will be paid at the agreed NJC rate laid down at the time. You must provide receipts and invoices for any expenditure being claimed.
- 3.2. For employees working at home, expenses may include any of the following:
 - Purchase or use of office equipment (as agreed by the council)
 - Purchase of office consumables
 - Connection, rental or use of telephone line and Internet/broad band
 - A sum to take into account the use of space, lighting, heating and electricity due to working from your home.
 - Working from home - You shall provide the Council with evidence that you have the correct insurance cover. The Council may pay for any additional insurance premiums arising from the arrangements for working at home.
- 3.3. Where a person (not a permanent member of staff) is covering a member of staff's duties whilst they are on annual leave, they are entitled to claim back expenses for any items purchased to enable them to carry out the role. In this instance, any purchases must be prior agreed by the Clerk/Chair of the Parish Council. Receipts and invoices must be produced for any expenditure being claimed.

4. Councillors' Allowances

- 4.1. A local council may pay a **basic allowance** to its elected Members and must publish at the end of the financial year any amounts paid. In setting such allowances, the Council needs to take into account the recommendations of the Parish Remuneration Panel in order to comply with the The Local Authorities (Members' Allowances) (England) Regulations 2003 (SI.2003/1021). The Chairman may receive a Chairman's Allowance (a higher amount due to the additional duties required).
- 4.2. Allowances are taxable under the PAYE system and so records should be kept. Allowances made as a monetary payment **may only be claimed by elected members** (LTN 33 - Parish Basic Allowance – Regulation 25 - A parish or town council is able to pay a parish basic allowance for each year to its chairman only or to each of its elected members (The Local Authorities (Members' Allowances) (England) Regulations 2003 (SI.2003/1021)
- 4.3. Selattyn and Gobowen Parish Council allocates £50 per councillor in the budget each year for allowances. Councillors can choose to receive this at the beginning of each financial year:
- as a monetary payment (as detailed in paragraphs 4.1 & 4.2 above), **or**
 - as ink cartridges and paper up to the value of £50.
- 4.4. The Parish Clerk will purchase any ink cartridges and paper for Councillors choosing to receive these instead of the £50 monetary allowance.
- 4.5. A Chairman's allowance of £360 is available to the chairman each year, if requested.

5. Councillors' Expenses

- 5.1. Councillors may claim expenses for:
- Mileage for travel outside of the Parish at £0.45 per mile on Council business.
 - Costs incurred if they have to pay someone to look after a child or dependent adult while they are on Council business. Receipts and invoices must be produced for any expenditure being claimed.
 - Public transport costs for travel outside the Parish on Council business

6. Review

To be reviewed annually by the Finance and Executive Committee and approved by the Parish Council.

Adopted: 12.10.16

Reviewed and updated: November 2022

Next Review: November 2023