



whitchurch town council

Expenses Policy 2024

Adopted by Full Council on 24/04/2024 (WTC/FC/43a/2324)

This Policy was adopted by Whitchurch Town Council at its meeting held on 24/04/2024 and replaces all previous versions.

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Appendix 1 – Councillor Expenses Claim Form

NB Employee Expenses Claim Form separately maintained

Functions of the Proper Officer may be delegated at their discretion, subject to the council's Scheme of Delegation, though responsibility will remain with the postholder.

In these regulations, any reference to RFO and Proper Officer is interchangeable due to the nature of the appointment/s.

1. Introduction

1.1 This policy sets out Council's rules on how employees and Councillors can claim for reasonable expenses incurred in the performance of their duties for the Council.

1.2 The purpose of this policy is to ensure that legitimate expenses are properly reimbursed and to ensure that these expenses are treated appropriately for tax purposes.

2. General Procedure

2.1 Whitchurch Town Council will reimburse actual expenditure that is incurred wholly, necessarily, and exclusively in connection with authorised duties undertaken during Council business.

2.2 To claim for expenses, Council's expenses claim forms must be used setting out the reasons why the expense was incurred on the claim form. (Refer to the appendix for the Councillors' claim form.)

2.3 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 the claim is for mileage).

2.4 When claiming for travel expenses on public transport, tickets should be enclosed showing the departure point and destination of the journey, where possible. Credit and debit card statements will not be accepted.

2.5 VAT receipts 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.

2.6 Once completed and signed, expense forms should be submitted to the Proper Officer / RFO for approval. Once approved the claim form should be sent to the Accounts Officer for payment.

2.7 Claims must be submitted within 60 days of the expense being incurred. If this is not practical, written approval for any extension will be required from the Proper Officer.

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

2.9 The Proper Officer / RFO may return an expense claim form without payment if it is completed incorrectly or lacks supporting evidence.

2.10 Payment for authorised expenses will be made by BACS transfer into the individual's designated account or by cheque.

2.11 Generally, expenses should not be incurred other than in categories listed below (section 3). Any uncertainty on expenditure eligibility should be discussed in advance with the Proper Officer / RFO and confirmed in writing. The Council will accept email as written approval where it is required in this policy.

2.12 The only exception to this Policy is where an Annual Allowance has been provided to an individual, to be used at their discretion (but with appropriate receipts provided), eg Mayor's Allowance.

3. Expenses – Approved Categories

3.1 Training

3.1.1 Attendees on training courses may claim travel expenses for the difference in their 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.

3.2 Travel

3.2.1 Individuals should consider whether or not travel is necessary or if there are less expensive means (for example digital-meeting/conferencing).

3.2.2 For local meetings and events the first option to consider is making use of a Council-owned vehicle or public transport is available.

3.2.3 Rail: Only standard class rail fares will be reimbursed. Where possible, rail journeys should be arranged in advance to benefit from any discounts for early booking. Use of own car It may be appropriate and cost-effective for individuals to use their own car when travelling on Council business, for example where there is limited public transport to the destination, or the journey time is significantly shorter than using public transport. Where possible, rail travel should be booked by the Council prior to any journey.

3.2.4 Use of Own Car: Any use of their own car on Council business is subject to the individual:

- holding a full UK driving licence.
- ensuring that their car is roadworthy and fully registered.
- holding comprehensive motor insurance - for employees this must also provide cover for business use.

Additional points regarding use of own car / transport:

- In the case of staff, prior authorisation should be sought from the Proper Officer (or the Chair in the case of the Clerk), before an individual should use their own car on business.
- The Council accepts no liability for any accident, loss, damage or claim arising out of any journey made on Council business. Council will not pay for the cost of any insurance policy on an individual's own car (except insofar as the payable mileage rate is deemed to be inclusive).
- The Council will pay 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.
- If the claimant carries another employee or Councillor in their own car or van on a business journey, the passenger payment rate is 5p per mile (or such other HMRC defined rate).
- Use of own bicycle or motorcycle, if use is approved, mileage allowances respectively of 20p and 24p per mile are claimable (or such other HMRC defined rate).
- Any use of an individual's own motorcycle on business is subject to the same requirements as a car (see above).

3.2.5 Taxis: Unless in the case of unexpected circumstances (for example failure of public transport), any use of taxis will require prior approval and will only be given 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.
- where personal security and safety is an issue, for example taxis may be permitted after 9.30pm.
- Receipts must be obtained with details of the date, place of departure and destination of the journey.

3.4 Joint Travel: Where more than one member of staff and/or Councillor are attending the same event or otherwise travelling to the same destination in the undertaking of Council-related duties every effort should be made to share the means of transport where it is vehicular to minimise costs and adhere to Council's environmental objectives.

3.3 Overnight Accommodation

3.3.1 As a guideline for travel on Council business accommodation should be booked equivalent to three-star hotel standard or less. Where possible, hotel accommodation should be booked by the Council prior to any journey. A maximum of £120 per night in a major city and £100 elsewhere applies. It is the individual's responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

3.4 Meals

3.4.1 Where required to be away from home on Council business, the individual 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 for general incidental costs such as newspapers/telephone calls.

The maximum amounts above are inclusive of drinks. Alcohol cannot be reclaimed under any circumstances. Receipts/invoices should be supplied for all hotel and meal expenses.

4. Expenses that will not be reimbursed

4.1 Whitchurch Town Council will not reimburse for:

- the cost of any employee travel between 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 a 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 an ATM machine.

4.2 Individuals are required to pay for any travel costs incurred by their partner or spouse if he or she accompanies them on Council business (with the exception of the Mayor's partner / consort if on legitimate Council business).

5. False Claims

5.1 If the Council considers that any expenditure claimed was not legitimately incurred on its behalf, it may request further details.

5.2 The Council will thoroughly investigate and check any expenses claim as it sees fit.

5.3 Payment may be withheld where insufficient supporting documents have been provided.

5.4 Where payment has been made prior to the discovery that the claim was not legitimate or correct, it may deduct the value of that claim from an employee's salary or seek reimbursement in the case of a Councillor.

5.5 Any abuse of 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 of hospitality and/or gifts from contacts that may be perceived to influence an individual's judgment.

5.6 The Council may take disciplinary action in the case of an employee, and in all cases report the matter to the police for investigation and criminal prosecution.

6. Policy Review

6.1 This is a non-contractual procedure which will be reviewed every 2 years or when legislation requires.

Councillor Expenses Claim Form

Councillor (*insert name*)

(For guidance refer to the Whitchurch Town Council Expenses Policy & Procedure)

A: Details of Mileage Claim

Event	Date	Return Mileage (total miles)	Total claim (45p per mile/5p per passenger)
		Total A	£

B: Details of Other Expenses

Event	Date	Expense Detail	Total claim £	Receipt (Y/N) (attached)
		Total B	£	

For Payment, please complete:

Account name

Sort Code

Account number.....

Signed by Councillor

Date

Authorisation (Office Use Only):

Authorised by:

Date: