



Kingsbury Parish Council

Working for the local community in
North Warwickshire

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1 Introduction

This policy sets out Kingsbury Parish Council's rules on how Councillors and Employees can claim expenses incurred in the performance of their duties for the Council. The purpose of this policy is to ensure that Councillors and Employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.

2 General procedure

The Council will reimburse for actual expenditure that is incurred wholly, necessarily, and exclusively in connection with authorised duties undertaken. To claim for expenses, you must use the Council's expenses claim form as shown in Appendix I 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 written authorisation from the Chairman of the Finance Sub-Committee.

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; and
- the amount of VAT payable.

Once completed and signed, you should submit your expense claim form to the Chairman of the Finance Sub-Committee for approval. Once approved the claim form should be sent to the RFO for payment.

Expense 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 of the Finance Sub-Committee. The Council reserves the right to withhold any payment where prior written approval has not been given.

The Chair of the Finance Sub-Committee 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.

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 the Chairman of the Finance Sub-Committee before incurring the expense. The 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 an employee and 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 in the course of your duty upon receipt of satisfactory claims.

The council will provide the necessary equipment to perform their role at home.

4 Training

When attending training courses an Employee and Councillors are able to claim travel expenses. Any training/attendance will be agreed with the Finance Sub-Committee prior to application.

Certain training that results in a qualification can be very expensive and as a condition for such training, the council requires full repayment of all costs incurred, should an employee not complete the course, or leave the council within a year of completion. Repayment of costs reduces to 50% reimbursement in the second year.

5 **Travel**

An Employee and Councillors should consider whether travel is necessary or if there are more appropriate means of attendance such as 'Zoom or Teams video calls.

5.1 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.

5.2 Use of your own car

5.2.1 It may be appropriate and cost-effective to use your own car when travelling on business, for example if you are travelling with an employee or other 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; and
- holding comprehensive motor insurance that provides for business use.

5.2.2 Prior authorisation should be sought from the Chairman of the Finance Sub-Committee in the case of the Clerk, before using your own car on business. The Council accepts no liability for any accident, loss, damage or claim arising out of any journey that you make on business.

5.2.3 The Council will not pay for the cost of any insurance policy on your own car.

5.2.4 To claim for petrol expenditure, you should set out the distance of the journey undertaken on your expenses claim form. The Council will pay you a mileage allowance of £0.45 per mile for mileage under 10,000 miles and £0.25 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 Council will not pay for tolls, congestion charges and parking costs incurred, where applicable.

5.3 Use of Bicycle or Motorcycle

If use of your bicycle or motorcycle is approved, you can claim a mileage allowance of £0.20 or £0.24 per mile, respectively. Any use of your own motorcycle on business is subject to the same requirements as a car (see above).

5.4 Taxis

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 an employee and Councillors are travelling together; or
- where personal security and safety 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.

6 **Entertainment/Gifts**

As a general rule, small tokens of appreciation, for example flowers or a bottle of wine, may be retained by employees. Any larger gifts are to be declared to the Chair of the Finance Sub-Committee.

7 Expenses that will not be reimbursed

The Council will not reimburse you 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;
- cash advances or withdrawals from an ATM machine.

8 False claims

If the Council considers that any expenditure claimed was not legitimately incurred on behalf of the Council, 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. In the case of an employee 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 your salary.

Any abuse of the Council's expenses policy will not be tolerated. This includes, but is not limited to:

- false expense 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 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 Council may report the matter to the police for investigation and criminal prosecution.

9 Appendix 1 – Expense Claim Form

10 Appendix 2 – Reimbursement Claim Form

Adopted at the Parish Council Meeting on 22nd October 2024 (Minute 404)