

FLEGGBURGH PARISH COUNCIL

Councillor and Employee Expenses – Policy and Procedure

1. Background

The Parish Council will reimburse Councillors and employees for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business. Councillors/employees should not be either financially disadvantaged or advantaged because of genuine Parish Council expenses.

Councillors and employees are responsible for the payment of all expenses they incur, except where there are direct settlement arrangements with suppliers in place. Breach of this policy is a disciplinary offence. 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. The following items are allowable expenses. In all cases Councillors/employees should submit all invoices and receipts.

2. Travel – UK

The Parish Council will reimburse the reasonable costs of amounts necessarily expended on travelling in the performance of the duties of the employment, for example to events, external meetings, training etc.

This does not include travel between home and office unless stated otherwise in the employees contract of employment.

Councillors and employees should travel by the most cost-effective mode of transport taking into account journey time and the nature of the journey as well as the monetary cost.

2.1 By councillor /employee's own car/motorcycle/bike

The mileage allowance is set by reference to the HM Revenue and Customs (HMRC) rules on AMAPs (Approved Mileage Allowance Payments). These are currently as follows:

type of vehicle	first 10,000 miles	above 10,000 miles
cars and vans	45p	25p
motorcycles	24p	24p
cycles	20p	20p

tax – rates per business mile

Councillors / employees are required to keep track of business mileage incurred in the tax year (1 April to 31 March) to ensure the correct rates are used.

If a Councillor / employee carries any other Councillor / employee in their own car or van on business travel, that Councillor/employee can claim 5p per passenger per business mile. The passengers must be Councillors/ employees and they must also be travelling on business journeys.

Where a Councillor / employee uses their own vehicle, they should ensure that the vehicle is in good working order, fully insured, taxed and MOT'd. If they are travelling for business the car owner is responsible for ensuring they hold business insurance.

3. Entertaining - business

Councillors/employees should only entertain visitors and guests where it is likely to assist the Parish Council in its objectives and with the prior approval of the Chair of the Council.

In general, entertainment counts as business-related if its purpose is to discuss a particular Parish Council project, maintain an existing service connection or to form a new connection.

By contrast, entertainment won't count as business-related if its purpose is really social - even if there's some discussion of business-related topics in the course of the entertainment.

Amounts claimed should be reasonable and appropriate.

4. Eye tests and spectacles

The Parish Council recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002). The Parish Council will contribute to the cost of an eye test if you use display screen (computer monitor) equipment for a significant part of your working day on Parish Council business.

The Parish Council will contribute £25 towards the cost of an eye test conducted by a suitably qualified optician. The Parish Council will only reimburse one eye test in any 12-month period.

If the test reveals that spectacles are required for exclusively VDU work, the Parish Council will contribute £75 towards the cost of basic spectacles. This policy does not apply to contact lenses. The Parish Council will not contribute towards the cost of spectacles with any element of everyday use, in other words the spectacles must be exclusively for VDU use.

5. Clerk Office and Administration Expense

The clerk can claim up to £6 per week from 6 April 2020 work from home allowance, to cover things such as business phone calls, gas and electricity for your work area, if agreed by Full Council, or is written in the employees' contract of employment.

If required, the Clerk can make a claim for printing costs, as the Council does not provide a printer, stationary, stamps and other office consumables incurred by the employee.

Procedures for making an expense claim

Expenses claim forms are available from the Parish Council office. The Councillor/employee needs to sign the form and obtain signed approval from Full Council.

6. Reimbursement to Councillor/employee

Expense claims are normally approved and paid at the next relevant Full Council meeting.