



Box Parish Council Expenses Policy

This Policy was adopted at Full council March 2024 and will be reviewed in two years or sooner should legislation dictate.

This policy sets out the Council's rules on how employees and councillors can claim for expenses incurred in the performance of their duties for the Council. The purpose of this policy is to ensure that employees and councillors are properly reimbursed for legitimate expenses.

It is best practice is to purchase approved items directly through the council account. When this is **not** possible the 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 Council's expenses claim forms 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 Clerk / the RFO / the Chair].

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, the receipt should be attached and the information legible

- 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 Clerk / your manager / the Chair] 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 Clerk / your manager / the Chair]. The Council reserves the right to withhold any payment where prior written approval has not been given.

The Council 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 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 [the Clerk / the RFO / the Chair] 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 RFO / the Chair].

Training

When attending training courses all employees and councillors can 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 council requires full repayment of all costs incurred for any training course in excess of £50 should an employee or councillor not complete the training or leave the council within a year of completion. Repayment of costs reduces to 50% reimbursement in the second year.

Entertainment/gifts

The 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 Clerk] (or the Chair in the case of the Clerk). As a general rule, small tokens of appreciation, for example flowers or a bottle of wine, may be retained by employees.

Annual events

The Council may decide to hold a staff event, such as a Christmas meal or other celebration. Except where agreed to the contrary, attendance is not compulsory, and you will remain responsible for any expenses you incur.

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. 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 Council's expenses policy will not be tolerated.

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.

This is a non-contractual procedure which will be reviewed from time to time.