ELDON PARISH COUNCIL
EXPENSES POLICY
July 2023

Introduction

Eldon Parish Council's policy in relation to reimbursement of travel and subsistence costs for its employees and councillors whilst on Parish Council business, provided expenditure has been authorised, receipted and certified in accordance with this protocol shall be as follows:

Receipts

A receipt for any expense claimed must be attached to a claim form in all cases except where unobtainable. Expenditure without receipts will not be reimbursed except for mileage claims and at the discretion of the Council. The current rates are set out at Appendix 1.

All councillors must keep full records of expenses claimed and the reasons for the expenditure so that they can provide appropriate evidence, if requested, to the Inland Revenue/HMRC. As regards car travel, wherever possible, councillors should keep a log showing where business journeys commenced, and the number of miles travelled (but excluding any personal element of the journey). Wherever possible, if employees and councillors are travelling to the same event by car or councillors are travelling to the same event by car, they should endeavour to share transport to reduce costs, with only the driver submitting a claim for re-imbursement.

Travel

All rail travel shall be by the cheapest standard class fare available. It is strongly recommended to book rail fares in advance whenever possible and make full use of any discounted rates. For attendance at meetings where dates are set well in advance, the use of advance tickets is expected.

Taxis should only be used when essential (such as urgency, awkward hours, transport of baggage, health reasons etc).

Travel by car will be reimbursed at the mileage rates in Appendix 1, as will reasonable parking costs.

Subsistence

Subsistence will only be paid for business which involves a total home to home duration of 8 hours or more. Authorised expenditure on meals and light refreshments, including reasonable drinks with meals, will be reimbursed up to the limits as per Appendix 1. Any claim exceeding the maximum allowable costs will be reduced accordingly.

Hotels

Hotel accommodation costs will only be reimbursed when it can be clearly demonstrated that it is impossible or impracticable to attend the approved duty without staying over the previous night. Any hotel accommodation requirements must be agreed with the Council in advance and should not exceed £75 per night (£100 for night for London).

Miscellaneous

Other incidental expenses may be incurred by councillors and employees that are not covered by this policy. Where in doubt these should be referred promptly to the Clerk or Chairman, prior to incurring the expense.

Non-reimbursable expenses

The following categories of expense will not be reimbursed:

- Those claims not supported by fully documented receipts (NB credit card slips do not count as documented receipts), unless exceptional approval has been given by the Council.
- Personal entertainment of any sort.
- Mini-bar/bar bills.
- Entertaining other councillors or individuals.
- Claims for unidentified small items of expenditure
- Any claims in excess of the maximum limits set by this policy.

Submission and payment of expense claims

All claims must be made promptly (except in the case of the Clerk who may elect to submit travel claims monthly as part of his/her salary monthly payment/expenditure claims).

The Clerk or Chairman (for Clerk's claims) will scrutinise all claims submitted for approval at the next Parish Council meeting.

Appendix 1

Motor vehicles mileage rate 45 pence per mile (current HMRC maximum non-taxable rate)

Subsistence
Short day rate (up to 8 hours) £NIL if food provided, or £5.00 if no food provided

Full day rate (more than 8 hours) £NIL if food is provided, or £10.00 if food not provided