

UPPER CLATFORD PARISH COUNCIL EXPENSES POLICY

Adopted on:

14th May 2025 Minute 6

Produced and Managed by the Proper Officer

Expenses Policy (Councillors and Parish Clerk)

Policy Intent

1. The purpose of Upper Clatford Parish Council's Expenses Policy is that Councillors / The Parish Clerk should not be placed at a financial disadvantage because they are carrying out Parish business. In general, this will cover three areas:
 - 1.1. Travel on Parish Council activities or business
 - 1.2. Subsistence costs whilst carrying out Parish Council activities or business
 - 1.3. General Expenses – purchases made by Councillors / Parish Clerk on behalf of the Parish Council

Procedure

2. Claim Form.
 - 2.1. The Clerk should submit expenses with his/her salary/expenses and overtime invoice.
 - 2.2. All expense claims from Councillors should be recorded on the appropriate section of the Parish Council Expense Claim Form (Annex A). The form should be submitted to the Parish Clerk and will routinely be submitted to the finance lead or other bank signatories for authorisation of the payment and presented to the next council meeting in the form of the financial accounts for the month in question.
3. Reimbursement. Reimbursement of expenses will be made within two months of submission by means of bank transfer.
4. Submission Dates. It is expected that all business-related expenses must be submitted for approval to the Parish Clerk within three-months of the date the expense was incurred. Any submissions outside of this time frame should be exceptional, explained. It is at the discretion of the RFO and finance lead as to whether to refer the matter to the full Parish Council for approval.

Travel on Parish Council activities / business

5. General

- 5.1. No travel expenses will be payable for travel within the Parish boundary.
- 5.2. As volunteers in receipt of no other remuneration, Councillors residing outside of the parish will be permitted to claim to formally convened Parish Council/Committee meetings at the prevailing rates up to a maximum value of £30 per meeting (return).
- 5.3. The Parish Council will pay travelling allowances based on the cost of public transport, or car mileage whichever is the least cost. Where car mileage is paid this will be in accordance with the allowance as prescribed by the National Scheme of Conditions of Service (and subsequent variations) at the time of the travel expense claim and as such will not be taxable¹.

1. ¹ Note: As of December 2019, 45p per mile is the tax-free mileage allowance for the first 10,000 miles in the financial year – it's 25p per mile thereafter. <https://www.gov.uk/expenses-and-benefits-business-travel-mileage/rules-for-tax>

Insurance & Licences

6. It is required that where Councillors / Parish Clerk are using their own vehicle for Parish Council business, they hold the appropriate licences and that their insurance policy provides appropriate cover for this type of journey in the event of an accident. Alternatively, an insurance waiver form must be signed by Councillors / Parish Clerk confirming that no claim will be made against the Parish Council in a car accident whilst carrying out Parish duties. For the avoidance of doubt the Parish Council will not be responsible for insurance cover for Councillors / The Parish Clerk and any claims for mileage are made under this implicit understanding.

Use of Public Transport

7. The Parish Council is committed to supporting the reduction of any carbon footprints in its operations, and therefore supports the use of public transport by the Councillors / Parish Clerk where possible / practical or the sharing of transport.
8. Where an expense claim is made by Councillors / Parish Clerk with regard to the use of public transport in connection with their Parish Council activities, evidence of travel should be provided where public transport is used (rail or bus tickets) and attached to the expense form.
9. The cost of taxis may be reimbursed where the Clerk or RFO has authorised in advance (where possible) and is satisfied their use is considered essential.

Subsistence costs whilst carrying out Parish Council activities or business

10. Criteria. The chief criterion for payment of subsistence is that during the course of carrying out activities / duties on behalf of the Parish Council, the Councillor / Clerk will have had to incur additional expenditure on the purchase of a meal and that they will have been prevented from following their normal meal arrangements. The current allowance for food reimbursement is £10.00 for a 8 hour period. Any expenditure above this rate will be self-funded by the Councillor / Parish Clerk.

Please note: to be able to claim any monies for the allowances listed below, valid receipts must be attached to the relevant claim form.

Overnight Accommodation

11. Before Councillors can claim overnight accommodation, prior approval is required from the Parish Clerk / RFO or Parish Chair in writing and explaining the requirement on behalf of the Parish Council.
12. Arrangements for overnight accommodation should be made by the Parish Clerk who will be expected to source an appropriate venue considering the expenditure of public monies. Subsistence allowances as defined above will be reimbursed, provided that original receipts are attached to the claim form showing the actual cost.

General Expenses – purchases made by Councillors / Parish Clerk on behalf of the Parish Council

13. This type of expenses generally relates to purchases made on behalf of the Parish Council, in connection with duties or projects where approved (and recorded) at a Council meeting or by the Chairman. Purchases should where possible be made

UPPER CLATFORD PARISH COUNCIL

through the Parish Clerk, but it is recognised that is not always readily achieved. Receipts for evidence of purchase are required in all circumstances of any purchase. Where possible these should be VAT receipts in the name of the Council to allow reclaim of VAT.

Date Revised and Approved by the Parish Council – May 2025

UPPER CLATFORD PARISH COUNCIL

UC PC
Expenses Policy
Annex A

Upper Clatford Parish Council – Expenses Claim Form

Claimant Name:

Date incurred	Duty (business, training, Conferences, etc	Location Postcode	Motor Mileage Rates (45p / 25p)		Parking costs (attach receipt) £	Rail / Bus fare (attach receipt) £	Total (£)
			No. miles	£			

Other Expenses:

Date Incurred	Duty	Detail of Expense (attach receipt)	Amount £

Total amount claimed £ Signed Dated

Clerk / RFO signed