

West Northamptonshire Council

Old Stratford Parish Council

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Expenses Policy

Status	Adopted
Date Adopted	14/11/23
Minute Reference	Minute 4 b
Adopting Committee	Full Council
Date of next review	Nov 2024

1. Background to Policy

Old Stratford Parish Council will reimburse appropriate expenses incurred by Councillors, Employees and Volunteers in the performance of their duties.

Expenses are classed as payments - the process for authorisation of payments is outlined in the Financial Regulations.

2. Clerks Expenses

The clerk is an employee and may claim the following expenses:

- Traveling and associated expenses for journeys on Council business.
- Subsistence, which may include overnight accommodation and meals incurred in the performance of previously approved Council business, provided that expenses are receipted and approved by the Council.
- The Parish Council will pay a contribution towards the cost of working from home as an expense at the rate determined by HMRC (Employment Income Manual) as non-taxable.

3. Councillors Expenses

Parish Councillors are unpaid and do not receive an annual allowance.

Exceptionally, the Chairperson is entitled to claim a small allowance (as provided by s15 of the Local Government Act 1972) if it provided for within approved budget.

Councillors may be reimbursed for travel and subsistence expenses when carrying out Parish Council or anything that is approved for the purpose of, or any of its committees or working parties. Councillors do not receive expenses for attendance at any meeting of Old Stratford Parish Council or any work within the Parish.

4. Volunteers Expenses

Volunteers are unpaid but may be reimbursed for previously approved travel expenses and purchases. In order to be reimbursed, volunteers must have written (or email) approval from the Clerk for the specified expenditure item(s) prior to incurring the cost, and this authorisation is to be attached to the completed claim.

5. General Rules for Expenses

1. No reimbursements will be made for any expenditure that has NOT followed this procedure. In all cases, attempts MUST be made to minimise travel expenses by sharing transport.
2. Reimbursement:
 - a) Mileage travel rates: Inland Revenue non-profit-making rates per mile, currently: Car/van = 45 p, motorcycle + 24p cycles = 20p.
 - b) Public transport: First class travel will NOT be reimbursed unless exceptional circumstances pertain and Council approval has been given in advance of the purchase of tickets.

- c) Taxi travel will NOT be reimbursed unless exceptional circumstances pertain and Council approval has been given in advance of the journey. This might include arriving/leaving late at night or in a remote area.
 - d) Other Expenses:
 - Stamps and stationery – these may be obtained from the Clerk.
 - Items purchased specifically at the direction of the Parish Council - a VAT receipt to be made out to Old Stratford Parish Council.
3. Expense claims MUST be submitted to the Clerk and accompanied by appropriate receipts. Claims may be submitted at any time up to one month after their cost has been incurred. They will be included in the schedule of payments requiring authorisation at the next Parish Council meeting. The schedule of payments forms part of the agenda for the meeting. To ensure inclusion in the next schedule, expense forms MUST be given to the Clerk by noon on the first Monday of the month.