



# COGGESHALL PARISH COUNCIL

## Expenses Policy (Staff & Councillors)

### 1. Introduction

Coggeshall Parish reimburses staff, members and volunteers for expenses incurred whilst carrying out business on its behalf. It is the responsibility of any such person to minimise the costs incurred within the boundaries of the time available and acceptable levels of comfort. Where approval for expenditure is required, Staff and Volunteers should refer to the Clerk and Members should refer to the Chair of the Council or Chair of the Personnel Committee.

### 2. Travel

- Public transport should be used wherever practical rather than the use of a car. First class or business travel should only be used if all other alternatives are unavailable. There will be no differentiation for levels of acceptability related to the individual.
- Where personal transport is chosen and there is an acceptable public transport alternative, then the expense claim is limited to the equivalent public transport cost rather than mileage.
- The mileage for individual journeys in a private car will be calculated at the HMRC Mileage Allowable Payments rate (currently 45p per mile). Where expenditure over £100 is to be incurred on a single trip authorisation from the Clerk (staff and volunteers) or Chairman (Members) should be obtained before the expenditure is incurred.
- When private cars are used individuals are encouraged to car share wherever practical. When passengers are carried an additional passenger payment may be claimed by the driver in accordance with the HMRC passenger payment rates (currently 5p per mile).

### 3. Subsistence

- When an overnight stay away from home is unavoidable in the course of business, the cost of accommodation should be agreed beforehand with the Clerk and will then be reimbursed. Accommodation should be sought in budget hotels.
- During an overnight stay, the cost of an evening meal will be reimbursed up to a limit of £15 (£20 in London). If breakfast is not included in the price of the accommodation, this may be reimbursed up to the limit of £15. A flat rate for meals cannot be claimed since this would then be taxable, therefore receipts must be obtained. The Council will not reimburse spending on alcoholic drinks.
- When travelling on behalf of the Council, paying for meals for guests will be the exception rather than the rule, but the cost of a meal may be reimbursed with the approval of the Clerk (staff and volunteers) or Chairman (Members).
- Payment will only be made for journeys outside the Parish.

- Reimbursement of childcare incurred when required to work outside normal working hours may be claimed subject to prior agreement with the Clerk. Receipts are required for any childcare paid.

#### **4. Hospitality and meeting costs**

- Where food is to be provided as part of a civic function, the expenditure is to be proposed by the responsible working group and agreed by the Council in advance. Moderate amounts of alcoholic drinks may be supplied with food at buffets and receptions.
- Where possible meetings should take place in Council-owned properties and expenses other than travel should not be incurred.

#### **5. Claims procedure**

- To make an expense/travel expense claim the relevant form must always be completed in full. Forms are available from the Responsible Financial Officer. VAT receipts or other proof of expenditure should always be attached to the claim where applicable.
- Claims by staff will be authorised by the Clerk.
- Claims by the Clerk will be authorised by the RFO.
- Claims by members will be authorised by the Clerk or RFO.
- All claims should be passed to the Responsible Financial Officer for processing.
- All claims paid by cheque will be included on the list of payments reported for approval at Full Council. All claims paid by petty cash will be included in the review of petty cash reported for approval by the Finance Committee on a quarterly basis.