

COUNCILLORS' EXPENSES POLICY

1 POLICY OBJECTIVES

- 1.1 This policy sets out the Council's arrangements for the control, accountability for, and reimbursement of, expenses incurred during the course of Council business.
- 1.2 The Council will reimburse actual expenses incurred in relation to approved duties in accordance with the terms of this Policy.
- 1.3 All expenses are subject to the Council's normal checking and signatory procedures before reimbursement is made.

2 COUNCILLOR'S RESPONSIBILITIES

- 2.1 It is a Councillor's responsibility to ensure that s/he is familiar with the content of this Policy.
- 2.2 Before committing to a journey or other expenditure a Councillor must ensure that it relates to an approved duty.
- 2.3 A Councillor must always:
 - Select the most appropriate option to meet their requirements in order to keep overall costs to the Council taxpayer to a minimum
 - Only submit legitimate expense claims, and supply VAT receipts or invoices in order to validate their claims
 - Claim any expenses incurred within the financial year in which they are incurred
 - Sign the claim form and pass it to the Corporate and Community Services Team
- 2.4 It is worth noting that claims made by the first Tuesday of a month will be paid by the 25th of that month, although this is likely to differ in December.

3 THE CORPORATE AND COMMUNITY SERVICES TEAM'S RESPONSIBILITIES

- 3.1 It is the Team's responsibility to ensure that they are familiar with the content of this Policy and the Constitution's Financial Procedure Rules. In addition they will:
 - provide Councillors with details of the applicable expenses rates
 - arrange any bookings
 - provide verbal and written advice to Councillors on this Policy. This includes explaining why a claim might not be payable
 - encourage Councillors to arrange journeys so as to minimise expenses such as mileage
- 3.2 The Team will only authorise legitimate and compliant claims. They will check that:
 - the expense relates to an approved duty
 - the expense claim is accurate
 - all invoices or receipts are attached to it

4 AUDIT TRAIL

- 4.1 HMRC require a VAT invoice to evidence, as a minimum, that sufficient fuel was purchased to cover the journey being reimbursed. It should be for fuel purchased on or before the journey being claimed. It is accepted that not all claims will have a

VAT receipt where, through low usage, a tax receipt may cover more than one claim.

- 4.2 In general, appropriate VAT receipts must be obtained for all expenses incurred. Where it is impossible to obtain an appropriate receipt, the claim form must include the reasons. Reimbursement of the VAT element, or the entire sum may be withheld in cases where there is no receipt. Approval to pay such a claim must be approved by the Chief Executive or their nominated representatives.
- 4.3 Council resources including cash can only be spent within certain limits of authority and amount. Councillors are expected only to claim for expenses legitimately incurred on approved duties, and only up to approved limits. Any allegation that a Councillor's claim was fraudulent or broke the rules governing such claims will be investigated and, may be referred to the Governance Committee. If a criminal offence is suspected the Council will also report the allegation to the police. Depending on the circumstances the Council's internal fraud procedures may be invoked.

5 EXPENSES

5.1 Mileage

Mileage rates will be paid at the rate shown in the Scheme of Members' Allowances, which is agreed annually.

For each journey the expenses form should detail the Councillor's:

- Vehicle registration number
- The mileage and route taken (including all places visited)

Please note in order to make a legitimate claim for mileage, vehicles must have an up to date MOT and be taxed and insured (see the note below).

A note on motor insurance:

Failure to buy the correct type of motor insurance can mean you will be unable to make business trips, but more importantly in the event of an accident your insurers are quite entitled not to pay out on a claim. It could also harm your future renewals if they consider that you have given wrong information.

The most basic cover (social domestic and pleasure with commuting) may not cover you for any form of business activities or travelling during the day. Instead, you will need at least class one business use (this may be referred to in your policy documents as "in connection with your employers business" or similar). If business use of a vehicle is very occasional (once or twice a year), you are advised to speak with your insurer to determine if occasional business use can be included, rather than taking out class one cover.

Class one business use will cover your vehicle in connection with your approved duties, such as driving to different sites.

In all cases you are advised to double check with any potential or current insurer the precise terms of cover your policy holds. This includes if you are a named driver and/or the policy is in the name of your partner/spouse. Remember, at first glance the lowest price for your insurance may not be the best for you.

5.2 Car Parking

If a Councillor travelling on an approved duty uses public car parks (that their Council car parking permit does not include) they must buy a ticket. This cost can be claimed back. The ticket should be attached to the claim form whenever possible. The Council will not cancel any excess charges, or reimburse a Councillor for them.

5.3 Rail Travel

Tickets should be purchased through the Corporate and Community Services Team. Doing this as far in advance as possible enables significantly cheaper tickets to be purchased to minimise costs. All tickets will be standard class, and Councillors should use any discounts available to them.

The procedure for doing this is as follows:

1. The Councillor should contact the Corporate and Community Services Team with their travel request details.
2. The Councillor should provide as much notice as possible. The minimum amount of time being seven working days. This is to allow time for the tickets to arrive.
3. When the ticket arrives the Corporate and Community Services Team will contact the Councillor to arrange collection.

If tickets cannot be purchased in this way at least seven days in advance, Councillors might have to purchase the ticket themselves. They may then claim the cost back from the Council as long as they can demonstrate that they had purchased the cheapest ticket available at that time.

5.4 Subsistence

Subsistence is reimbursement from the Council to a Councillor in respect of actual food and drink costs they have incurred during their approved duty. Expenses will not be paid where a suitable meal is provided as part of the event (e.g. at a course or conference).

The maximum amount payable will be same as paid to Officers, and as shown in the annually agreed Scheme of Members' Allowances.

In exceptional circumstances, if a Councillor must stay away from home overnight on an approved duty, then dinner, bed and breakfast (at a reasonably priced rate with full supporting receipts) may be claimed.

5.5 Hotel accommodation

Where hotel accommodation is essential it will be in a reasonably priced hotel (e.g. Travel Inn or 3 star hotel), and will normally be booked in advance by the Corporate and Community Services Team.

Where possible, arrangements should be made for the account to be sent directly to the Corporate and Community Services Team.

Where a Councillor pays the hotel bill and seek reimbursement for the accommodation costs, such claims will need to be supported by a receipt.

5.6 Air travel

This must be specifically agreed by the Corporate and Community Services Team before booking because of tight budgetary constraints.

5.7 Taxis

In rare cases of urgency, for example a medical emergency, or where no public transport is reasonably available the amount of the actual fare and any reasonable gratuity will be paid.

In any other case, the amount of the fare for travel by appropriate public transport will be paid.