



# Walton Parish Council

## Expenses Policy

This policy is supplemental to, and does not in any way override, the Parish Council standing orders and/or Financial Regulations.

This policy was adopted by the full parish council at its meeting on 5 September 2024 (minute 76.4)

This policy will be reviewed annually.

### 1. Introduction

1.1 This policy describes the process Walton Parish Council will follow for expense claims from councillors and employees.

### 2. Scope

2.1 This policy applies to councillors and employees of Walton Parish Council.

### 3. The Legal Framework

3.1 The Local Authorities (Members' Allowances) (England) Regulations 2003 applies to those parishes that pay members' allowances. Walton Parish Council makes no provision for allowances but does make provision for a Chair's allowance and reimbursement of expenses as detailed below.

3.2 Section 15(5) of the Local Government Act 1972 allows a parish council to make a financial allowance to the Chair of the Parish Council.

3.2 The Employment Contract (paragraph 11) issued to all employees makes a commitment to the reimbursement of expenses incurred by employees whilst carrying out duties and obligations assigned to their roles.

### 4. Dissemination and training

The policy will be available on the council's website and highlighted to new employees and councillors as part of the induction process.

### 5. Monitoring and review

5.1 A review of the policy shall be undertaken annually by the Clerk and if any amendments are necessary they will be advised by the Parish Clerk, and reviewed by the full council prior to adoption.

### 6. General Statement of Policy

6.1 No person should be financially disadvantaged as a result of carrying out duties and obligations directly associated with the core business of the Parish Council. Equally, no person should receive advantage from the public purse. This policy sets out the occasions on which expenses can be claimed and the procedure for making such claims.

### 7. The Chair's Allowance

7.1 Section 15(5) of the Local Government Act 1972 provides for town and parish councils to pay its Chair "for the purposes of enabling them to meet the expenses of the office such allowance as the

council think reasonable”.

7.2. A budget is set aside for the Chair each year to cover:

(a) Reimbursement of travel and subsistence expenses to attend events to which the Chair has received an official invitation through the Council office. according to the HMRC approved rates in force at the time.

(b) Small gifts, tokens of appreciation and donations to charity where this is considered to benefit the local community.

(c) Payments related to key events, such as hospitality during events.

(d) Telephone, stationery and printing.

(e) Other such expenses as the Council thinks reasonable.

7.3. If the Chair is unable to attend an event to which they have received an official invitation through the Council office, the Deputy Chair, if requested to attend as a substitute. will be reimbursed according to 7.1(a) above. The expenses will be charged against the Chair’s budget.

7.4. If the Chair’s allowance is paid as a lump sum then the amount will be subject to the usual tax and national insurance deductions to ensure compliance with HMRC regulations.

## **8. Councillors’ Expenses**

8.1 Councillors attending training courses or other events as the Council’s representative may have their travel expenses reimbursed, provided that such expenses have been approved by the Council. Mileage for travel will be reimbursed according to the HMRC approved rates in force at the time.

8.2. The Parish Council will reimburse councillors for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business, provided that such expenses have been approved by the Council, following the procedure below (10).

8.3 No councillor should purchase goods or services without the approval of the Parish Council.

8.4 In the event that a purchase has been made without approval, reimbursement will be at the discretion of the Parish Council.

## **9. Employees Expenses**

9.1 Employees may claim reimbursement for travel costs incurred as a result of undertaking travel to any place other than their place of work, including to attend training courses, conferences and meetings associated with their duties.

9.2 Employees may claim accommodation and subsistence costs, with the prior approval of the Parish Council, if they are required to stay away from their usual residence and these costs are not part of the booking fee.

9.3 Employees may only claim other out of pocket expenses if they have consulted the Council prior to purchase and approval for such purchase has been given.

9.4 In the event that a purchase has been made without approval, reimbursement will be at the discretion of the Parish Council.

## **10. Procedure for claiming expenses**

10.1. All expense claims must be made promptly and within 2 months of expenditure being incurred. A receipt for the purchase made must be provided and VAT invoices should be obtained where relevant.

10.2 Reimbursement will be by cheque/bank transfer and Individual’s bank details will need to be provided.

10.3 Payments will be listed on the payments schedule presented to the Council and the payment will be resolved at the monthly meeting.

10.4 On the resolution of the Council, a cheque/ bank transfer will be arranged, with payment taking place within three days of the date of the meeting.