



STAINLAND & DISTRICT PARISH COUNCIL EXPENSES POLICY

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Stainland & District Parish Council Expenses Policy

Allowances and expenses

All allowances and expenses claimed must be pre-authorised by the staffing committee in the case of an employee or a parish council meeting in the case of a councillor. Receipts and evidence of costs must be provided. Expenses and allowances will predominately be for outside the parish boundary. The handling of public money and the application of the seven Nolan Principles (Seven Principles of Public Life) are fundamental to the integrity of claims and expense management, ensuring that public funds are used solely for authorised, necessary purposes and that public confidence is maintained.

Importance of Public Money in Expenses

- **Stewardship and Duty:** Public servants are stewards of resources, and travel or expense claims must only reflect costs that are additional to normal daily expenditure.
- **Value for Money:** Expenses must be approved, budgeted, and applied solely for public objectives, not for personal gain or convenience.
- **Accountability:** All expenditure must be transparent, with the expectation that claims are subject to scrutiny and audit.

Application of Nolan Principles to Claims and Expenses

- **Integrity:** Individuals must not be influenced by the prospect of personal advantage or gain; expenses must not be used to profit personally.
- **Selflessness:** Holders of public office should act solely in the public interest, putting the public purse before personal financial benefit.
- **Accountability:** Public officials are accountable for their decisions, including the approval and submission of expense claims, and must submit to scrutiny.
- **Openness:** Information about expenses should be transparent and open, not withheld unless there are clear and lawful reasons.
- **Honesty:** Claims must be truthful, and any private interests that might relate to public duties must be declared.
- **Objectivity:** Expenses should be decided upon fairly and on merit, not on personal relationships.
- **Leadership:** Leaders must model these principles, establishing a culture where expenses are managed responsibly.

An 'approved duty' is any activity included on the list of approved duties approved by the Council and set out in Appendix A to this Scheme

Travel Allowances

Travel allowances may be met where expenditure is incurred on travel in the performance of an approved duty. The general presumption is that travel is by public transport, when it is convenient and cost effective.

Rail Travel – for travel by train to out of Parish meetings, councillors and employees are expected to travel standard class unless exceptional circumstances require otherwise, in which case prior approval shall be obtained from the Chair of the SDPC (for an employee) or a Parish Council meeting (for a Councillor).

Bus fares may be claimed by a Councillor or employee where expenditure is incurred in the performance of an approved duty.

Taxi fares may be claimed by a councillor or employee where in cases of urgency or where no public transport is reasonably available, the amount of the actual fare and any reasonable gratuity paid and in any other case, the amount of the fare for travel by appropriate public transport.

Car parking charges may be claimed by a Councillor or employee where expenditure is incurred in the performance of an approved duty.

A passenger allowance of 5p per mile may be claimed by a Councillor or employee carrying a fellow Councillor or Clerk to the same approved duty.

A bicycle allowance may be claimed by a Councillor or employee where a bicycle is used in the performance of an approved duty.

Training expenses

Any expenses (other than mileage) incurred while involved in a training course, will require prior approval and shall be agreed by the Chair of the SDPC (for an employee) or a Parish Council meeting (for a Councillor).

Telephone and Broadband expenses

The council will reimburse the full cost of telephone calls, made from the clerk's home phone in the course of her/his duties. An itemised bill will be presented to the council with a monthly claim. Should a separate business line be required and the Council agrees to install a second line solely for business, it's a fully allowable expense.

If the clerk did not have a broadband connection, or were forced to upgrade to a higher-speed, more expensive package strictly to perform the role, that additional cost can be reimbursed tax-free.

A councillor may claim a 10% contribution towards broadband connection, only if the connection is demonstrably, used primarily, for council work purposes.

Mobile telephone

Stainland & District Parish Council will provide a mobile telephone and pay for any call charges on council business for the clerk. Councillors are not eligible.

Subsistence Allowances

Subsistence allowances may be claimed by a Councillor or employee where expenditure is incurred on subsistence in the performance of an approved duty outside of the Calderdale area. Subsistence allowances cannot be claimed for approved duties undertaken within the parish.

Overnight Accommodation and Subsistence

The Council will make advance arrangements for necessary overnight accommodation and subsistence provision for Councillors and employees in the performance of approved duties, in cases where the duty has over three hours travelling. Limits to accommodation costs will be consistent with CMBC rates.

The Clerk

All employees are encouraged to request reasonable expense claims for business-related costs paid out-of-pocket. First raising this with the Chair of Council, and subsequently agreed by the staffing committee. Employees must typically raise requests in advance and provide receipts detailing the date, description, and amount paid to be reimbursed. If an employer does not reimburse an expense that is "wholly, exclusively and necessarily" incurred for work, the employee may be able to claim tax relief from HMRC.

Submitting false or inaccurate expense reports will be considered fraud and may lead to disciplinary action, including dismissal.

Heat, light and electricity in the Clerk's home

The employer will pay a 'homeworking allowance' to Employees and without giving rise to a tax/NIC liability. Unlike the tax relief claim, the exemption conditions for the payment of the allowance are less restrictive and so only two tests need to be met:

- there must be homeworking arrangements between the employer and the employee; and
- the employee must work at home regularly under those arrangements.

The arrangements are part of the clerk's contract, and these arrangements do not apply to Councillors.

They may not apply to employees who have a home base but work in a hybrid manner. Where these conditions are met, the employer may pay up to £26 per month (or £6 per week) to the clerks without any tax/NIC being due. Higher figures than this can be paid, but anything above the £26 will be treated as earnings for tax/NIC purposes. If a clerk has multiple employers, each employer would be treated separately and so they could each pay the £26 per month.

The clerk may claim mileage for travel within the parish boundary, to deliver agendas, minutes, and post notices or to disseminate other information as agreed by the Council.

Reference:

Local Government and Housing Act 1989, Local Authorities (Members' Allowances) (England) Regulations 2003, DETR Guidance on New Constitutions - Consolidated Regulations for Local Authority Allowances

Appendix A

Approved Duty

The following duties are approved, for the purpose of claims:

- Attendance at any meeting as an appointed representative of the Council outside the parish boundary;
- Meetings outside the parish boundary of the Council, committees, boards, panels, joint committees, or forums or of any working parties appointed by those bodies;
- A site visit, outside the parish boundary, in connection with the carrying out of its business arranged by the Council, its committees or boards;
- Any meeting outside the parish boundary, for the purposes of consulting the public on any issue relating to the functions of the Council arranged with a Government Department or agency and public utilities on any issue relating to the functions of the Council;
- Training for which prior approval has been given;
- A seminar or conference in connection with the carrying out of Council business.

Claims

Cars (HMRC scheme) – Car mileage at a rate of 45p per mile for the first 10,000 business miles in a year and 25p per mile for any miles over 10,000.

Stainland & District Parish Council will reimburse employees and Councillors and parish councillors for approved rates, where agreed in advance. These rates cover fuel, wear and tear, and other running costs for using a privately owned car. Where possible staff and councillors will use their vehicle odometer and if this is not possible, will use a reputable electronic mileage calculator to determine the miles travelled. Employees and Councillors will claim mileage via the council's claim form devised for the purpose. Employees and Councillors may not claim mileage for travel to 'work', e.g. St. Andrews Church or the Old Library.

Motorcycles (HMRC scheme)

Per mile 24p

Bicycles and e-Bike (HMRC scheme)

Per mile 20p

Subsistence Allowances

Breakfast £11.27

Lunch £15.55

Tea £6.11

Evening Meal £19.28

The above subsistence allowances are subject to a maximum of £25 per day on production of receipts.