



TRAVEL AND EXPENSES POLICY

Resolved by Parish Council 2nd September 2019

Reviewed 14th December 2020

Reviewed May 2021

The aim of this policy is to ensure that all staff and Council Members are not financially disadvantaged when carrying out their duties on behalf of the Council. The Council will reimburse all reasonable expenses incurred that can be demonstrated to relate to Council business

Staff Expenses

Travelling and associated travel expenses related to council business to include mileage at current NJC rates and parking, provided that such expenses have been approved by the Council. The Council's Car Usage Policy applies.

Reimbursement for purchases made on behalf of the council provided that such expenses have been approved by the council. Expenses claims must be submitted with a receipt.

Councillor's Expenses

Parish Travelling and Subsistence Allowance (Regulation 26)

This allowance, payable to members of a parish council (whether elected or not), includes travel by motor vehicle or bicycle or other forms of non-motorised transport subject to performance of a duty within one or more of the following categories:

- a) for attending a meeting of the parish council or any of its committees or sub-committees or meetings of a body to which the parish council makes appointments or nominations or of meetings of committees or sub-committees of those bodies;
- b) for attending meetings of any association of authorities of which the parish council is a member;
- c) for performing any duty under the parish council's standing orders made under section 135 of the Local Government Act 1972 requiring a member or members to be present when tender documents are opened;
- d) for the performance of any duty in connection with the discharge of any function of the parish council conferred by or under any enactment and empowering or requiring the parish council to inspect or authorise the inspection of premises; and
- e) for carrying out any other approved duty of the parish council, or any duty of a class so approved, for the purpose of or in connection with the discharge of the functions of the parish council or any of its committees or sub-committees.



Parish councillors can claim a tax deduction for expenditure incurred 'wholly, exclusively and necessarily' in the performance of their duties as councillors. This would include stationery, postage and the cost of phone calls (but not any part of line rental) but not expenditure related to their personal circumstances such as childcare costs. 5. Parish Travelling and Subsistence Allowance will not be taxable provided that mileage payments for use of private motor vehicle do not exceed 45p per mile. Councillors who receive only parish travelling and subsistence allowance (and not parish basic allowance) do not need to be added to the council's PAYE scheme.

Chair's Allowance

The Council will set a budget each year for the Chair of the Council to use at their discretion. All expense claims for travel and parking must be made by completing an Expenses Claim Form and submitted to the Clerk for approval. Except for mileage, all expense claims must be supported by a receipt.

Chair's Allowance paid under section 15(5) Local Government Act 1972 will also be taxable if it is paid as a round sum allowance but not if it reimburses actual deductible expenditure.

Training courses should be booked and paid for in advance by the Clerk. Where an overnight stay is required this will be booked in advance by the Clerk.