



Okehampton Town Council

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Expenses Policy (Mayor, Councillors and Staff)

MAYOR AND COUNCILLORS

1. Councillor's Allowances

- 1.1 The Local Authorities (Members' Allowances) (England) Regulations 2003 apply to those parishes that pay members' allowances. Okehampton Town Council makes no provision for allowances, but does make provision for reimbursement of expenses as detailed below.
- 1.2 The Mayor and Councillors should be mindful that the financial and mayoral years do not coincide and an outgoing Mayor may have already claimed as expenses some of the incoming Mayor's expense budget.
- 1.3 Any paperwork submitted as part of an expense claim with a name thereon must be in name of the relevant Mayor or Councillor and be supported by receipts.

2. Mayor's Expenses

- 2.1 The Mayor may claim expenses relating to the Office of Mayor. The Local Government Act does not stipulate the type or category of expenditure for which the Mayor may use the Civic allowance, however it is commonly described as recompense for the expenses of maintaining the dignity of the office. Okehampton Town Council makes provision for reimbursement of expenses relating to the Office of Mayor as detailed below.
- 2.2 A budget is set aside for the Mayor each year (2026/27 this is £2,500) to cover:
 - a) Reimbursement of travel and subsistence expenses to attend events to which the Mayor has received an official invitation through the Town Council Office. (The HMRC approved rates are used to calculate the rate of reimbursement for private vehicle use).
 - b) Reimbursement of the cost of any tickets for events to which the Mayor has received an official invitation through the Town Council office. This includes for a Mayoress, Consort or one other person accompanying the Mayor at their invitation.
 - c) Furthermore, general items that may be reimbursed include:
 - Clothing (provision of one outfit relevant to the office of Mayor only)
 - Minor expenditure incurred at events attended, for example; raffle prizes, the cost of draw tickets or donations at events such as civic services
 - one-off events or activities undertaken by the Mayor as approved by the Council
 - Cost of meals and/or overnight accommodation in association with attendance at Civic events.
 - d) Should an outgoing Mayor wish to receive a Past Mayors badge the cost (£104.76) will be vired from the Mayors budget to the Civic Regalia earmarked

reserve towards future purchase of badges. Any required inscription is to be funded privately by the Mayor. (By resolution of Full Council 28/11/2022 Minute Reference 483).

- 2.3 If the Mayor is unable to attend an event to which they have received an official invitation through the Town Council office, the Deputy Mayor may be requested to attend as a substitute. In these instances, the Deputy Mayor will be reimbursed according to 2.2a) and 2.2b) above. The expenses will be charged against the Mayor's budget.

3. Councillor's Expenses

- 3.1 Councillors attending training courses as agreed and booked by the Clerk, or other events which the Council has requested they attend as the Council's representative(s) will have their travel expenses, including any parking costs, reimbursed. Mileage will be reimbursed according to the HMRC approved rates specified in 2.1a) above.

STAFF

4. Purpose

This policy sets out the Council's rules on how employees can claim for expenses incurred in the performance of their duties for the Council. The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes. It does not apply to councillors.

5. General Procedure

- 5.1 The Council will reimburse you for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties that you undertake in the course of your employment. To claim for expenses, you must use the Council's expenses claim form and set out the reasons why the expense was incurred on the claim form. If you are unsure whether an expense can be claimed, you must seek prior written authorisation from the Clerk.
- 5.2 Expenses will not be paid unless supporting evidence is provided, together with a completed expense claim form. This should include original receipts or invoices with the date and time of the transaction (unless you are claiming for mileage). When claiming for travel expenses on public transport, you should enclose the tickets showing the departure point and destination of your journey, where possible. Credit and debit card statements will not be accepted. Where you are submitting a VAT receipt, you should set out:
- the name and VAT registration number of the retailer or service provider;
 - the goods and services provided; and
 - the amount of VAT payable.
- 5.3 Once completed and signed, you should submit your expense claim form to the Clerk for approval.
- 5.4 The Council will pay claims for authorised expenses by BACS transfer into the same bank account into which your salary is paid.

6. Travel

6.1 Rail

Prior approval must be sought from the Clerk. You may claim for standard class rail fares only. Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.

6.2 Use of your own car

It may be appropriate and cost-effective to use your own car when travelling on business, for example if you are travelling with other staff or councillors or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport. Any use of your own car on business is subject to you ensuring that you comply with the following:

- holding a full UK driving licence;
- ensuring that your car is roadworthy and fully registered; and
- holding comprehensive motor insurance that provides for business use.

The Council accepts no liability for any accident, loss, damage or claim arising out of any journey that you make on business. The Council will not pay for the cost of any insurance policy on your own car.

To claim for fuel expenditure, you should set out the distance of the journey undertaken on your expenses claim form. The Council will pay you mileage as set out by HM Revenue and Customs. The Council will pay for tolls, congestion charges and parking costs incurred, where applicable.

The claim should not include any mileage that you would have incurred if you would have been travelling to/from your normal place of work.

6.3 Use of Motorcycle

If use of your bicycle or motorcycle is approved, you can claim a mileage allowance of 24p per mile. Any use of your own motorcycle on business is subject the same requirements as a car (see above).

6.4 Taxis

Any use of taxis will require prior approval from the Clerk and only in limited circumstances when no other form of transport is available.

7. Overnight Accommodation and Meals

Prior approval from the Clerk, or in the case of the Clerk from the Mayor or Chairman of the Policy & Resources Committee must be given. It is your responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

If you are required to be away from home on council business, you may claim for meals as agreed with the Clerk, or in the case of the Clerk from the Mayor or Chairman of the Policy & Resources Committee

Alcohol cannot be reclaimed under any circumstances.

You should supply receipts and invoices for all hotel and meal expenses.

8. Entertainment/Gifts

The Council has strict rules about offering or receiving both entertainment and gifts. Any gifts, rewards or entertainment offered to you other than small tokens of appreciation, for example cake, flowers or a bottle of wine, should be reported immediately to the Clerk (or the Chair in the case of the Clerk). As a general rule gifts may be retained by employees.

9. Expenses that will not be reimbursed

The Council will not reimburse you for:

- the cost of any travel between your home and usual place of work;

- the cost of any travel equal to the distance of your normal travel to work, should you be going to/from your address directly to a location other than your normal place of work;
- the cost of any travel undertaken for personal reasons;
- the cost of any travel for any other person;
- any fines or penalties incurred while on council business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping or vehicle recovery charges;
- alcohol; and
- cash advances or withdrawals from an ATM machine.

You are required to pay for any travel or other costs incurred by your partner or spouse in the event that he or she accompanies you on business. Your spouse or partner must have adequate travel insurance for that journey.

10. False Claims

If the Council considers that any expenditure claimed was not legitimately incurred on behalf of the Council, it may request further details from you. The Council will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided. Where payment has been made to you prior to the discovery that the claim was not legitimate or correct, it may deduct the value of that claim from your salary.

Any abuse of the Council's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims;
- claims for expenses that were not legitimately incurred;
- claims for personal gain;
- claims for hospitality and/or gifts other than as listed above without them having been declared; and
- receipt by you of hospitality and/or gifts from contacts that may be perceived to influence your judgment.

The Council will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal. In addition, the Council may report the matter to the police for investigation and criminal prosecution.