



UPTON & NORTH ELMSALL PARISH COUNCIL
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PARISH COUNCIL EXPENSES & MILEAGE POLICY

1. Purpose

This policy sets out the procedures for claiming mileage and other expenses incurred by Parish Councillors and employees while carrying out approved Council business. It ensures that all claims are fair, consistent, transparent, and compliant with HMRC guidance and recognised local government best practice.

2. Scope

This policy applies to:

- All members of the Parish Council (elected or co-opted).
- All Council staff, including the Clerk and any contracted employees.

3. General Principles

- Expenses must only be claimed for actual, necessary, and reasonable costs incurred while carrying out approved Council duties.
- No individual should be financially disadvantaged by undertaking Council business.
- All claims must be supported by appropriate receipts or evidence (where applicable).
- All claims must be made using the official Council claim forms.
- The Council reserves the right to query, refuse, or amend any claim that does not comply with this policy.

4. Prior Authorisation of Expenditure

No councillor or staff member may incur expenditure on behalf of the Parish Council without prior approval, unless such expenditure falls within a formally delegated spending limit agreed by the Council.

All purchases of goods, materials, plants, tools, or services for Council projects must be authorised before the purchase is made. Authorisation must be granted by:

- the Council; or
- a Committee with delegated authority; or
- the Clerk, where a financial delegation is in place.

Retrospective approval of expenditure should only be granted in exceptional circumstances, and the Council reserves the right to refuse reimbursement for any item purchased without proper prior authorisation.

Individuals making unauthorised purchases do so at their own financial risk. The Council is not obliged to reimburse expenses incurred without approval.

The Clerk shall maintain a record of delegated authorisations to ensure transparency and compliance with Financial Regulations.

5. Mileage Allowance

5.1 Eligible Mileage

Mileage may be claimed for travel required to undertake official Parish Council duties, including:

- Attending Council or committee meetings (where travel is not normally expected).
- Attending external meetings, conferences, or training where authorised.
- Carrying out inspections or site visits on behalf of the Council.
- Travel to purchase goods, conduct banking, or complete other authorised tasks.

Travel between home and the normal place of work (for employees) is not claimable unless:

- Required outside normal working hours; or
- At the direct instruction of the Council.

5.2 Mileage Rates

Mileage will be reimbursed at HMRC Approved Mileage Allowance Payments (AMAP), currently:

- Cars and vans: 45p per mile for the first 10,000 miles, 25p thereafter.
- Motorcycles: 24p per mile.
- Bicycles: 20p per mile.

These rates automatically update in line with HMRC guidance unless the Council resolves otherwise.

5.3 Recording Mileage

Mileage claims must include:

- Date of travel.
- Purpose of journey.
- Start and end locations.
- Total miles claimed.

Mileage should normally be calculated using the most direct route.

6. Public Transport Expenses

- Standard class travel only may be claimed.
- Receipts or tickets must be provided with all claims.
- Taxis may only be used when:
 - prior approval is granted; or
 - no reasonable public transport option exists; or
 - travel is urgent or relates to safety considerations.

7. Subsistence

Councillors and staff may claim the cost of meals or refreshments only when:

- They are required to be away from home or their normal place of work for more than 4 hours.
- Meals are not already provided as part of the event, meeting, or training.
- Claims represent reasonable and locally appropriate costs.

Alcoholic drinks cannot be claimed.

Receipts must be supplied for all subsistence claims.

8. Other Reimbursable Expenses

The following expenses may be claimed where properly incurred and supported by receipts:

- Parking fees (but not parking fines).
- Postage, stationery, and printing required for Council business.
- Training or conference registration fees where approved.
- Phone calls or communication costs directly related to Council duties.

9. Excluded Expenses

The following cannot be claimed:

- Fines or penalties (parking or traffic-related).
- Alcoholic drinks.
- Personal purchases or discretionary expenses.
- Travel or costs not directly related to approved Council duties.

10. Claim Process

The following process must be adhered to:

1. All expenses and mileage claims must be submitted using the official Council claim forms.
2. Receipts or supporting documentation must be attached.
3. Claims should be submitted monthly, or at minimum quarterly.
4. Claims must be authorised as follows:
 - Councillors: authorised by the Clerk.
 - Staff: authorised by the Chair or Vice-Chair.

5. Payments will be processed in line with the Council's normal financial procedures and recorded for transparency.

11.Review of Policy

This policy will be reviewed annually by the Parish Council, or more frequently if required due to legislative or HMRC changes.