Adopted On: 20th October 2026

UPTON & NORTH ELMSALL PARISH COUNCIL
EXPENSES & MILEAGE POLICY

Purpose of this Policy
This policy sets out the arrangements for the payment and reimbursement of mileage and other reasonable expenses incurred while carrying out authorised Parish Council duties. It is intended to ensure that expenditure is necessary, properly authorised, supported by an appropriate audit trail and treated consistently.

Scope
This policy applies to:

- Parish Councillors;
- employees of the Parish Council; and
- other persons only where the Council has expressly agreed that reasonable expenses may be reimbursed.

The Chair's Allowance is governed separately by the Council's Chair's Allowance Policy. Ordinary mileage, travel and subsistence must not be charged to the Chair's Allowance where they are payable under this policy.

General Principles
Expenses will only be paid where they are incurred wholly and necessarily in connection with authorised Council business and are reasonable in the circumstances.

The following principles apply:

- No person should make a purchase or commit the Council to expenditure unless they have authority to do so.
- Councillors must not routinely purchase goods or services on behalf of the Council. Council purchases should normally be arranged by the Clerk/RFO or another employee acting within delegated authority.
- Claims must relate to official Council duties and must not include personal expenditure.
- Claims must be supported by receipts, tickets or other appropriate evidence where applicable.
- Claims must be made using the Council's approved or administratively issued claim form.
- The Council may query or refuse a claim that does not comply with this policy or the Council's financial procedures.

Councillor Expenditure and Purchases
Councillors are not officers or employees of the Council and are not authorised to place orders, enter into contracts or make routine purchases on the Council's behalf. Where goods or services are required for Council business, the requirement should be referred to the Clerk/RFO so that the purchase can be made through the Council's normal procurement and payment arrangements.

A councillor should not assume that an item personally purchased will be reimbursed. Any exceptional proposed expenditure must be discussed with the Clerk/RFO before the cost is incurred and, where necessary, referred to the Council or an appropriately authorised committee.

Mileage

Eligible Mileage

Mileage may be claimed where a journey is necessary for the performance of authorised Council duties. Examples may include:

- attendance at an authorised external meeting, conference or training event;
- an authorised site visit or inspection;
- attendance at a Council event or activity where travel forms part of the authorised duty; and
- another journey specifically undertaken on authorised Council business.

Mileage must not be claimed for private journeys or for any journey that is not connected with authorised Council business.

Mileage Rates

The Council has adopted the following HMRC Approved Mileage Allowance Payment rates for authorised business mileage:

- Cars and vans, including petrol, diesel, hybrid and fully electric vehicles: 55p per mile for the first 10,000 business miles in the tax year, then 25p per mile;
- Motorcycles: 24p per mile; and
- Bicycles: 20p per mile.

These rates apply where the claimant uses their own vehicle for authorised Council business. Mileage payments cover the costs of using the vehicle, including fuel or electricity. Separate fuel or charging costs will not be reimbursed for a journey for which mileage is claimed.

The Council will review these rates when HMRC guidance changes. Any change to the mileage rate paid by the Council must be approved by resolution of the Council.

Mileage Records

Each mileage claim must show:

- the date of the journey;
- the purpose of the journey;
- the start and destination points;
- the number of miles claimed; and
- the mileage rate and total amount claimed.

Mileage should normally be based on a reasonable and direct route. The claimant may be asked to provide further information where the mileage claimed is unclear or appears excessive.

Travel and Other Expenses

Where appropriate and authorised, reasonable costs directly connected with Council duties may be reimbursed. These may include:

- public transport fares, normally at standard class;
- parking charges, but not parking fines or penalties;
- taxis where their use is reasonable and has been authorised, or where there is no practical alternative;
- reasonable subsistence where attendance on Council business requires the claimant to be away for a substantial period and refreshments are not otherwise provided; and
- other necessary expenses expressly authorised in advance.

Alcohol, fines, penalties, personal purchases, discretionary expenditure and costs unrelated to Council duties will not be reimbursed.

Adopted On: 20th October 2026

Staff Expenses and Purchases
Employees may incur expenditure only where this falls within their delegated authority or has otherwise been authorised in accordance with the Council's Financial Regulations and Scheme of Delegation.

Where an employee personally incurs an authorised expense, reimbursement must be supported by an appropriate receipt or other evidence and submitted through the Council's normal claim process.

VAT
Mileage payments do not create a separate VAT reclaim by the Council.

Where a councillor personally incurs expenditure and is reimbursed, the Council will not reclaim VAT from that reimbursement. Councillors should therefore not make purchases on behalf of the Council as a means of obtaining goods or services for Council use.

Where the Council itself places an order, receives the appropriate invoice and pays from Council funds, VAT will be treated in accordance with the Council's normal VAT procedures and HMRC requirements. Employee purchases made under proper delegated authority will also be treated in accordance with those requirements.

Claim Procedure
Claims should be submitted promptly and normally no later than three months after the expenditure or journey was incurred, unless there are exceptional circumstances.

The claimant must:

1. complete the relevant Council claim form;
2. provide full details of the purpose of the journey or expense;
3. attach receipts, tickets or other evidence where applicable; and
4. sign or otherwise certify that the claim is accurate and relates to authorised Council business.

Claims will be checked and authorised in accordance with the Council's Financial Regulations, Scheme of Delegation and normal payment procedures. A claimant must not authorise their own claim.

Council Property
Any equipment, materials or other assets purchased directly by the Council remain the property of Upton & North Elmsall Parish Council, regardless of which councillor or employee is authorised to use them. Council property must be returned when requested, when the authorised use ends, or when the individual leaves the relevant office or employment.

Records and Audit Trail
The Clerk/RFO will retain claim forms, receipts and supporting records in accordance with the Council's accounting, audit and document retention requirements. Expenditure will be recorded against the appropriate budget heading.

Review of this Policy
This policy will be reviewed periodically and may be updated by resolution of the Council where legislation, HMRC guidance, mileage rates or the Council's financial arrangements change.