Expenses and Allowances Policy

1.0 Purpose

1.1 The purpose of this policy is to provide clear guidance about arrangements for the reimbursement of expenses incurred and seeking approval for claiming of allowances, by Town Councillors and Council employees, in performance of their role and responsibilities.

2.0 The Law and Regulations

2.1 The Local Authorities (Members' Allowances) (England) Regulations 2003 sets out the framework for Councils to allow for reimbursement of expenses incurred by Councillors, in performance of their duties. The Local Government Act 1972 (Part I, Section 15) sets out the framework for payment of an allowance, to the Chairman, where agreed and as the Council think reasonable, to meet expenses of office.

2.2 Expenses are reimbursements of costs incurred by a Town Councillor or Council employee in carrying out the duties of the office. They are only tax free if wholly, necessarily, and exclusively incurred on Council duties. An expense will only be paid for "approved duties" as outlined in section 26(1) of the Local Authorities (Members Allowances) (England) Regulations 2003 and which the Council has decided will include the following:

- attendance at a training course or conference, subject to prior approval of Council.

- for attendance at a meeting of any association of authorities of which the Council is a member.

- childcare and dependent carers' costs in line with the national minimum wage. This is payable for summonsed meetings only – for the duration of the meeting plus travel time to and from the meeting. This will be paid upon submitting a receipt for the services to the Clerk.

- Councillors and employees will seek to use the most cost-effective form of travel and this may include use of: - their own vehicle; - or public transport where the rate payable shall not exceed the amount of the ordinary standard class fare or any available cheap fare; - travel by taxi will only be paid in urgent or exceptional circumstances;

- Where attending the same training/conference event, Councillors and employees will endeavour to make best use of Council resources and make arrangements to travel together, wherever practicable.

- The Council will set the travel reimbursement rate in line with the HMRC (Approved Mileage Allowance Payments) or for employees in line with agreed terms and conditions of employment.

- Parking and toll charges may be claimed provided these were necessarily incurred.

- The start and finish point for a Councillors journey shall be from their own home, whereas for employees this will generally be from their usual place of work. For council members who are attending events OUTSIDE of the parish on behalf of the Council, travel costs will be borne by the Town Council. Travel within the parish is at the personal expense of Members.

- Claims for subsistence (meals) and for overnight stays are generally not considered - except for expenses incurred for attendance at training events or conferences, where no alternative arrangements are available.

- Claims should be for actual expenditure incurred but are subject to NJC rates.

- Approval is required prior to incurring expenditure and payment will be processed on receipt of an expenses claim form (or via the electronic version) and associated expenditure receipts.

4. Mayors Allowance

4.1 Whilst Section 15(5) of the Local Government Act 1972 sets out that a council may pay the Chairman an annual allowance, currently there is no agreement for the Council to do so.

4.2 Any requirement for allowances for subsistence in the delivery of the Mayoral role will be determined by the power under the remit of the Town Council.

5. Approval

5.1 Councillors expenses will be paid in accordance with Howden Town Council Financial Regulations,

5.2 Council employee expenses can be authorised by the Town Clerk. Any expenses incurred by the Town Clerk to be authorised by the chairman of Resources and Assets Management Committee.

6. Claim Procedure

All claims should be dated, signed with accompanying receipts (where available) using the appropriate Council's Expenses Claim Form. Payment will generally be made via BACS.

Policy to be reviewed every three years.