**Cawood Parish Council Expenses Policy**

**1. Purpose**

This policy sets a framework for claiming expenses incurred on behalf of Cawood Parish Council. The policy ensures members of staff and Councillors act reasonably when incurring expenses and achieve value for money.

In the interests of value for money and to support the appropriate use of public funds, claimants are expected to be prudent in their spending. The Parish Council is required to be diligent in their review and approval of expenses to avoid the Parish Council incurring any unnecessary expense.

**2. Scope**

This policy applies to all members of staff who work under a contract of employment with Cawood Parish Council and to Councillors who claim expenses as a result of undertaking voluntary work on behalf of Cawood Parish Council.

**3. Expenses**

When incurring business travel expenses it is not necessary to obtain approval in advance of incurring the expense. Provided that all expenses are reasonably incurred while on Cawood Parish Council’s business they will be reimbursed.

However both staff and Councillors need to be mindful of not incurring mileage unnecessarily and where possible use online processes, car sharing etc.

**a. Travel by car**

* If an employee uses their own vehicle, the mileage claimed need not be receipted. However, evidence should be provided of the distance travelled using the agreed monthly mileage claim form.
* Car mileage for business use is paid at 45 pence per mile, thus avoiding tax implications.
* All employees who use their vehicle on Cawood Parish Council’s business must be appropriately insured for business purposes. It is the responsibility of the employee to ensure this.
* Parking fines or penalties will not be reimbursed unless there are exceptional circumstances and this is at the discretion of the Staffing Committee.
* Under no circumstances will speeding or any other form of traffic violation, penalty or fine be reimbursed.

**b. Other expenditure**

For Handyman expenditure incurred on behalf of Cawood Parish Council, the Council’s general approval should be obtained via the employee’s Line Manager in advance of incurring the expenditure if the purchase is outside the usual remit of expenditure.

Full Council approval is required to authorise Councillor expenditure.

A Parish Council owned finance card will be provided for employee and Councillor use which should be used as default. A maximum spend of £500 per month will be applied to this card. All staff must seek value for money and obtain alternative quotes where necessary. Purchases must be supported by detailed receipts.

Any items purchased with Parish Council administered funds are Parish Council property.

**4. Claims**

It is the responsibility of the Staffing Committee to ensure that all items claimed by staff are legitimate and supported by a receipt. Original receipts must be retained. In the event that a receipt cannot be provided for an otherwise legitimate expense, this should be highlighted by the employee’s Line Manager and it is then at the discretion of the Staffing Committee whether or not that item is approved for payment. Line Managers should initial the printed claim as evidence of their review and approval before passing it to the Clerk for payment. It can then be filed for audit purposes.

All Cawood Parish Council expenditure is subject to scrutiny and audit by government agencies, internal and external auditors, funders and their auditors and other sponsors.

Cawood Parish Council expenditure is also subject to scrutiny under Freedom of Information requests that can include the reporting of anonymised details of staff / Councillor expense claims. All claimants and authorisers must ensure that any claim made is justifiable, legitimate and will not risk the Parish Council’s reputation.

**5. Home Working**

For employees required to regularly work from home under formal ‘homeworking’ arrangements expenses may include any of the following:

Purchase or use of office equipment

Purchase of office consumables

Connection, rental or use of telephone line, internet and broadband.

It is the responsibility of the Staffing Committee to ensure that any of the above items if claimed are legitimate and supported by a receipt and authorisation is sought in advance.

The Parish Council will reimburse claimants up to £4 per week as a tax free allowance for working at home expenses with regard to heating, lighting and internet access wholly, exclusively and necessarily incurred in the performance of duties of employment for official Parish Council purposes.

**6. Hire of Equipment**

Where tools and other equipment necessary for the undertaking of specific Parish Council jobs are not owned by the Parish Council but by the Handyman, they will be hired using current CECA schedules of dayworks carried out incidental to contract work. These rates include fuel and maintenance. The Handyman is responsible for servicing his own equipment within his own time, and ensuring his equipment is fit for purpose and maintained. The CECA schedules of dayworks carried out incidental to contract work for chainsaw use includes the provision of heavy duty protective clothing.

Following invoicing for the use of the Handyman’s equipment being agreed, payment for the hire of this equipment will be made by cheque or bankers order at the next Parish Council meeting.

Adopted: September 2019

Next review: September 2020