

Caterham on the Hill Parish Council

Expenses Policy

Approved 6/1/16

Review date: Spring 2018

Travel Expenses

Members, including those co-opted, may claim travel allowance in respect of approved duties. Approved duties are: attending council meetings, including committee and working group meetings (members of the relevant committee only), pre-approved site meetings, personnel arbitration and disciplinary proceedings, pre-booked conferences, seminars and other training, pre-approved meetings of other councils and their committees, meetings of those outside bodies to which the council appoints representatives; pre-approved attendance at courts of law, commissions of enquiry and the proceedings of other relevant bodies.

Scale of allowances: Maintain in line with HMRC approved rates for payment without liability for tax, From 2012-3 car 40p per mile, motorcycle 24p per mile, non-motorised cycle 20p per mile. Costs of travelling by public transport, at second class rate, reimbursed on production of receipts or other evidence. Claim is from/to home or work address, as appropriate.

Subsistence

Payable in the circumstances detailed in "Travel Expenses" above. Reasonable out of pocket expenses reimbursed on production of receipts. Reimbursed tax-free, subject to HMRC limits.

Stationery for use on council business

Obtainable from the clerk.

Other Expenses – members (elected only)

The Basic Allowance covers all other expenses such as use of home computer, telephone calls, printer cartridges. It is set at £50 per annum and may be reviewed at members' request. If a member leaves or is suspended during the period it may be reclaimed pro-rata. The Basic Allowance is treated by HMRC as remuneration and may be subject to income tax.

Chairman's Allowance

The power to pay an allowance to the Chairman under Local Government Act Section 15(5) is separate from the power to pay parish basic allowance. This recognises the additional expenses incurred by the chairman in 1) undertaking the ordinary business of the council e.g. liaising with the clerk, other members, local residents; 2) acting as a public figure e.g. providing hospitality. It is set at £50 per annum and may be reviewed at members' request. Where possible receipts or other evidence of expenditure should be provided to the clerk. If the Chairman leaves or is suspended during the period the allowance may be reclaimed pro-rata. The Chairman's Allowance is treated by HMRC as remuneration and may be subject to income tax.

All other expenditure

All other expenditure can only be incurred by specific resolution of the Council and/or powers delegated to the clerk. Foregoing the Allowance Members wishing to forego the members' basic or the chairman's allowance, if applicable, must give formal notice to the clerk in writing/by email by end of May annually.