



Barrowby Parish Council

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Staff Expenses Procedure

Document control

- **Owner:** Full Council
- **Responsible officer:** Clerk / Proper Officer
- **Adopted:** 11.05.2026 (Minute ref: 8e [26/008])
- **Version:** 2026.1
- **Review:** Annually or earlier if legislation/guidance changes
- **Next review due:** January-March 2027 at Full Council for formal adoption at Parish Council May 2027

1. Purpose

This procedure sets out the rules for reimbursement of authorised expenses incurred by employees in the course of Council business.

Reimbursement is limited to reasonable, actual and properly evidenced expenditure incurred wholly, necessarily and exclusively in carrying out official duties.

2. Scope

This procedure applies to employees of the Council.

It does not apply to:

- a. councillors or co-opted members; or
- b. volunteers, including volunteers supporting Council working groups.

3. General principles

3.1 Expenses will only be reimbursed where they are:

- a. incurred on official Council business;
- b. reasonable and proportionate;
- c. authorised in advance where required;
- d. supported by the evidence required by this procedure; and
- e. submitted within the time limit below.

3.2 No employee may approve their own claim.

3.3 Claims that are incomplete, late without good reason, or unsupported by the required evidence will not normally be paid.

3.4 The cheapest suitable and reasonably practical option should be used, taking account of efficiency, safety, accessibility and business need.

4. Authorisation

4.1 Staff attendance at training, conferences or external events must be approved in advance by the appropriate line manager or the Council, depending on the Council's scheme of delegation.

4.2 Purchases made personally on behalf of the Council must be authorised in advance unless there is an urgent operational reason why this was not reasonably practicable.

5. Business travel

5.1 Necessary business travel may be reimbursed.

5.2 Where an employee uses their own vehicle for an authorised business journey, mileage may be claimed at the prevailing HMRC approved mileage rate. As at April 2026 this is:

- cars and vans: 45p per mile for the first 10,000 business miles in the tax year and 25p thereafter;
- motorcycles: 24p per mile;
- bicycles: 20p per mile.

5.3 Mileage claims must include:

- a. date of journey;
- b. reason for journey;
- c. start point and destination; and
- d. miles claimed.

5.4 Employees must ensure that any private vehicle used for Council business is roadworthy, taxed, insured and appropriately covered for business use where required.

5.5 Standard class public transport should be used unless there is a clear business reason for another option. Tickets or receipts must be retained.

5.6 Necessary parking fees, tolls and similar charges may be reimbursed with supporting evidence. Fines and penalties will not be reimbursed.

6. Homeworking and normal travel

6.1 Because Council roles may involve homeworking and no fixed office base, only **genuine business journeys** may be claimed.

6.2 Ordinary commuting or ordinary travel associated with an employee's normal place of work or contractual working arrangement is not reimbursable.

6.3 Where there is any doubt about whether a journey is a normal commute or a business journey, the Clerk/RFO or appropriate line manager should determine the position before the claim is submitted.

7. Subsistence and overnight stays

7.1 Reasonable subsistence may be reimbursed where necessarily incurred on Council business and supported by an itemised receipt.

7.2 Alcohol will not be reimbursed.

7.3 Overnight accommodation must be approved in advance unless there are exceptional circumstances.

7.4 Accommodation claims must be reasonable and supported by invoices or receipts.

8. Purchases on behalf of the Council

8.1 Staff should not normally use personal funds to buy goods or services for the Council unless prior authorisation has been given.

8.2 Any such claim must be supported by a valid receipt or invoice.

8.3 Wherever possible, a VAT receipt in the name of Barrowby Parish Council should be obtained.

9. Evidence requirements

9.1 Except for mileage claims, every claim must be supported by an original or electronic receipt, invoice, ticket, booking confirmation or other satisfactory documentary evidence.

9.2 Card payment slips alone are not sufficient unless they clearly identify the supplier, date and amount and no fuller receipt is available.

9.3 Claims without adequate evidence will not normally be reimbursed.

10. Time limit for claims

10.1 Claims must be submitted within **1 month** of the date the expense was incurred.

10.2 Claims submitted after 1 month will not normally be paid unless there is a good operational reason and the claim is approved exceptionally.

10.3 Claims relating to a financial year should be submitted promptly and, in any event, no later than **30 April** following the end of that financial year. Claims submitted after

that date will not normally be paid unless the Council is satisfied that exceptional circumstances apply.

11. Claim process

11.1 Claims must be submitted on the Council's approved expenses claim form with all supporting evidence attached.

11.2 Claims should be submitted to the Clerk/RFO or, where the claimant is the Clerk, to the person or body designated by the Council for approval.

11.3 The reviewer must check:

- a. compliance with this procedure;
- b. supporting evidence;
- c. budget provision; and
- d. arithmetic accuracy.

12. False or improper claims

Knowingly submitting a false, misleading or improper expenses claim may be treated as a disciplinary matter and, where appropriate, referred under the Council's fraud or financial controls procedures.

13. Relationship with other Council policies

This document should be read alongside the Council's Financial Regulations, payment approval arrangements, procurement rules, volunteer policy, working group terms of reference, and any relevant staff policies. Where there is any conflict, the law and the Council's Financial Regulations take precedence.

14. Review

This procedure will be reviewed periodically and whenever there is a relevant change in legislation, HMRC rates, contractual arrangements or Council practice.