



Ammanford Town Council
Employee's Expenses
Policy & Procedure

Adopted: 9th September 2019

Signed: *W. Mills Towie* (Chair)

Employees Expenses Policy & Procedure

1. General Principles

It is the policy of Ammanford Town Council to reimburse its employees for expenses incurred in performing the duties required by Ammanford Town Council, such as travelling on Council business, and attending training or meetings on behalf of Ammanford Town Council, provided the expenditure has been authorised, receipted and certified in accordance with this policy. All expense claims must be submitted using the Expenses Claim Form and accompanied by receipts.

2. Budget Making

Councils are required to produce an annual budget from which it can determine the level of the precept that will be collected on its behalf from council taxpayers by the principal council. Ammanford Town Council should therefore consider the amount to be included in the budget for employee allowances as part of this process.

3. Authorised Duties

Expenses claims will be considered for the following activities:

- Travelling and associated travel expenses on journeys on Ammanford Town Council business.
- Travel to and from training sessions held by approved organisations.

4. Method of Travel

Employees should travel by the most cost-effective mode of transport taking into account journey time and the nature of the journey as well as monetary cost.

Our environment will be considered when making allowance decisions. Public transport will be preferred where practical and cost effective.

- All rail travel shall be by the cheapest standard class fare available.
- Taxis shall only be used when essential.
- Travel by car will be reimbursed at current National Joint Council rates and reasonable parking will be paid.

Such payments must be the actual costs of travel by public transport or the HMRC mileage allowances as below:

- 45p per mile up to 10,000 miles in the year.
- 25p per mile over 10,000 miles.
- 5p per mile per passenger carried on authority business.
- 24p per mile for private motorcycles.
- 20p per mile for bicycles.

Where an employee uses their own vehicle, they should ensure that the vehicle is in good working order, fully insured and taxed.

5. Subsistence Allowance

If Ammanford Town Council resolves that an authorised duty requires an overnight stay, reimbursement of subsistence expenses will be paid to its members at the maximum rates set out below on the basis of receipted claims:

- £28 per 24-hour period allowance for meals, including breakfast where not provided.
- £200 – London overnight.
- £95 – elsewhere overnight.
- £30 – staying with friends and/or family overnight.

Personal incidental expenses cannot be claimed.

6. Mobile Telephone Allowance

Ammanford Town Council accepts it does not have any mobile phones available to their staff. As such, an allowance of £25 per month will be paid to staff using their personal phones for Ammanford Town Council business.

In addition, the cost of any calls over and above the staff members usage plan will be reimbursed on production of the itemised bill, highlighting the chargeable calls.

7. Professional Subscriptions

If agreed by Ammanford Town Council in advance employees may claim back the cost of the annual subscription for professional bodies whose activities are directly relevant to the employee's duties.

8. Eye Tests & Spectacles

Ammanford Town Council recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002). Subject to the clauses below Ammanford Town Council will contribute to the cost of an eye test for any employees that use display screen (computer monitor) equipment for a significant part of their working day on Ammanford Town Council business.

Subject to the clause below Ammanford Town Council will contribute £25 towards the costs of an eye test conducted by a suitably qualified optician. Ammanford Town Council will only contribute towards the costs of an eye test once in any twelve-month period.

If an eye test reveals that spectacles are required exclusively for VDU work, Ammanford Town Council will contribute £75 towards the cost of basic spectacles. This policy does not apply to contact lenses. Ammanford Town Council will not contribute towards the cost of spectacles with any element of everyday use, in other words the spectacles must be exclusively for VDU use.

9. Miscellaneous Expenses

There may be other incidental expenses incurred by employees that are not covered by these rules such as stationery, phone calls etc which would then prompt a discussion with the Clerk or the Chair. All cases of doubt should be referred promptly to the Clerk or Chair prior to incurring the expense.

10. Honoraria

Honorarium payments exist to allow employees to be financially recompensed for significant additional work performed over and above their usual responsibilities. This can include instances where an employee has absorbed extra duties but where an acting-up allowance is not appropriate. However extra duties for a period of less than one month would not be appropriate i.e. if someone is on short term sick or annual leave.

Honorarium payments must be single, one-off payments paid via payroll retrospectively. They should therefore be short term in nature.

Employees cannot receive both an honorarium and an acting up allowance. Honoraria are not payments for exceptional performance of the usual responsibilities of a post and cannot be paid on those grounds.

Will be paid as a one-off lump sum retrospectively through payroll and subject to usual deductions.

Must not be paid:

- For work over and above the employee's contracted hours. These should be dealt with as time off in lieu or paid in accordance with the prevailing conditions of service for such payments.
- Where an employee is asked to undertake the full duties and responsibilities of a higher graded post this should be addressed by an acting up arrangement, e.g. payment of the appropriate rate for the job for the relevant period in accordance with Ammanford Town Council's Standard Term and Conditions of Employment.

Conditions

- Where the ongoing responsibilities of a job change on a permanent or semi-permanent basis the job description should be re-written and approval of the Personnel Committee must be obtained.
- Short-term additional duties - where temporary additional duties (at a level significantly higher than that of the employee) are performed for a short period of time e.g. between one – three months and no acting up allowance is payable (e.g. not all the duties of the higher graded post are undertaken).
- Major work output – where an employee has completed an important project or produced major work output to a high standard that is significantly above and beyond the scope of their normal duties.
- Minimum – no minimum limit is proposed.

- Maximum - £500.
- A maximum of one honoraria may be given to one individual in a year.

Approvals

- Any honoraria payment must be recommended by the Personnel Committee and approved by the Full Council.
- It will be paid retrospectively.

Honorarium payments should be one-off payments for defined pieces of work and should not be used to fill long-term gaps in recruitment. Any member of staff who is acting 100% into a higher graded job should not be paid via an honorarium but paid the appropriate rate for the job during the relevant period. For clarification 'acting up' relates to situations where a member of staff assumes the full duties of a higher graded post in circumstances where the post is either vacant or the substantive postholder is on a long-term absence. If the situation arises that an acting up opportunity is available, it is important that all those eligible to act up into the higher graded job are given the opportunity to do this.

11. Payment Processing

The responsibility rests with the Chair to authorise payments and the Clerk for the processing of payments.

Staff will need to complete the Expenses Claim Form and forward to the Clerk/Chair with receipts as necessary.

Payments will only be processed after a claim has been submitted and duly authorised.

Payments will be processed in one lump sum through the **following** month's payroll and will be paid directly into the staff member's bank account. (25th day of the month).

12. Abuse of this Policy

Any abuse in the application of this policy by employees will be dealt with in accordance with Ammanford Town Council's disciplinary policy and may possibly result in disciplinary action being taken, up to and including dismissal. Deliberate falsification of a claim or the evidence needed to make a claim by employees will constitute misconduct. "Falsification" includes the failure to pass on any discount obtained in the course of incurring an expense.

Review Date: May 2020