



## Expense Policy

### 1. Purpose

This policy sets out the arrangements for the Clerk and Councillors if they incur expenditure on behalf of the Council and seek to reclaim expenses

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### 2. General Principles

- All expenditure must be **lawful, necessary, and for Council business**.
  - Expenditure must be within an **approved budget** or authorised by a Council resolution.
  - All expense claims are subject to **Council approval**.
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### 3. Clerk's Delegated Spending Authority

- The Council may delegate budgets to the Clerk through the annual budget or a specific resolution.
  - The Clerk may purchase goods or services within the delegated budget.
  - Where the Clerk has paid personally for items, expenses may be reclaimed following Council approval.
  - Delegated limits must not be exceeded without prior Council approval, except in urgent situations.
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### 4. Councillor Expenditure

- Councillors should not normally incur expenditure on behalf of the Council.
  - In **exceptional circumstances**, a Councillor may incur expenditure where it is necessary and not practicable for the Clerk to do so.
  - All such expenditure must be submitted to the Clerk and presented to Council for approval.
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## 5. Receipts and VAT

- Receipts must be obtained wherever possible. These will be included in the monthly financial control pack for review prior to expense approval.
  - Receipts should be itemised and show the supplier's details.
  - Where practicable, receipts should be made out in the **name of the Council**.
  - Valid VAT receipts should be provided where VAT is charged.
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## 6. Self-Certification Where No Receipt Is Available

- Where a receipt cannot reasonably be obtained or has been lost, a **Self-Certification of Expense Form** may be completed.
  - The form must state the nature of the expense, the amount, and why a receipt is unavailable.
  - Self-certified claims will be considered by the Council and may be refused.
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## 7. Urgent Expenditure

- In cases of genuine urgency, the Clerk may incur expenditure within delegated powers.
  - Such expenditure must be reported to the Chair as soon as practicable and presented to the next Council meeting for ratification.
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## 8. Approval and Payment

- Claims will be included on a schedule of payments and approved by Council resolution.
  - No member or officer may approve payment to themselves.
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Date adopted 12 February 2026

Date for next review February 2028