

Ysgol Aberconwy



Reimbursement of Expenses **Policy**

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THIS POLICY HAS BEEN APPROVED BY THE FULL GOVERNING BODY

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1.0 PURPOSE OF THIS POLICY

The purpose of this policy is to outline the travel and subsistence allowances payable to employees who incur additional expense in the course of their work.

If an employee has to leave their normal place of work to undertake duties required by the School they are entitled to be reimbursed appropriate travelling and subsistence expenses.

2.0 TRAVEL EXPENSES

2.1 Key Principles

- Employees are responsible for ensuring they drive within the law.
- The principles of Workwise should be followed and employees should ensure that they are using the most effective and economic manner to undertake business.
- Employees should check if the journey is necessary in the first place i.e. consider using alternative options such as Teams or Zoom
- Employees should consider all modes of transport available and use the most cost effective for the journey such as public transport; vehicle hire; own vehicle. Line Managers and Authorising Officers must review the cost effectiveness of all journeys.
- If two or more officers are traveling via private vehicle to the same destination, they must arrange to travel together unless there is good reason not to do so and permission to travel separately is given by the Line Manager/Authorising Officer beforehand.
- The school reserves the right to refuse to meet the whole or part of claims in respect of unreasonable expenses or expenses which could have been avoided had the journey been better planned.
- Claims should be made on a Travel or Expenses Claim Form available from the school's Business Manager.
- All travel & subsistence reimbursement claim forms must be supported by original receipts including an original fuel receipt when mileage is claimed.

2.2 Travel by Private Vehicle (Car or Motorcycle)

- There are posts that are 'contractually required to have access to a vehicle' in order to undertake their duties. These posts will have this requirement for access listed in their contract of employment. It is necessary for managers to review whether a post should have required access to a vehicle on a regular basis, i.e. at the employee's Performance and Development Review (PDR).
- Employees will be entitled to be reimbursed only for mileage travelled which is in excess of their normal daily travel to/from their normal place of work.
- Mileage Claims will be paid at the rate per mile as set by HMRC for cars, motorcycles and bicycles (Appendix 2).
- For travel to conferences and training courses different rates apply, see section 2.7.

2.2.1 The Optimum Route

- Employees should ascertain, before they make an official journey, which route is to be regarded as the optimum. For longer journeys, suitable websites offering route planning guidance or satellite navigation systems (where available) should be used.
- Employees will generally be reimbursed mileage based on the optimum route (usually the shortest).

2.2.2 Driving Licences, Insurance, and MOT certificates

- Where an employee is required to use their own private vehicle (that they use on official business on behalf of the School) they must ensure their motor insurance certificate clearly acknowledges the vehicle may be utilised for work purposes – usually referred to as “Business Use”. It is also essential that any car used for work purposes is roadworthy and a current MOT certificate is held for vehicles over three years old.
- Employees must have a valid and current driving license and will be asked to provide their driving license (photo card and counterpart), insurance documentation and where applicable, MOT certificate for inspection at any time.

2.2.3 Home to Work / Work to Home Mileage

- “Work” is classified as the employee’s normal place of work (work base). Home to work mileage is the “normal daily travel/commuting” incurred by employees journeying between their home and their place of work [or base] and return home again.
- Employees are responsible for incurring the cost of this journey (i.e. the “personal mileage” element). However, employees may not always travel directly from their home to their place of work, or from their place of work to their home when carrying out duties on behalf of the School. In these circumstances, regardless of direction of travel, employees need to make an appropriate deduction to take into account the mileage they would have incurred had they travelled direct to/from their place of work.
- Appendix 1 gives some examples of where “normal daily travel” (i.e. home to workplace mileage) needs to be deducted from a mileage claim.
- No deduction is required if the journey starts from and returns to the work base.
- No deduction will be made for home to work mileage where the claim is for an emergency or on-call journey. Home will be the temporary base for on-call employees and emergency call-out (this journey will be taxable).

2.2.4 VAT Receipts

- Managers must check that the receipts submitted are adequate to cover the journeys claimed and pre-date the first journey. The type of fuel listed as purchased on the fuel receipt must agree with the fuel used by the car.

2.2.5 Parking / Tolls

- Employees who, in the course of their duties, incur expenditure additional to mileage for parking fees and / or bridge tolls, will be reimbursed actual expenditure. Receipts must be requested at bridge tolls and car parks, where appropriate. Where receipts are not issued for tolls, exceptions can be made by managers to approve payment.

2.3 Travel by Public Transport

- Employees needing to use the bus service or rail network in pursuance of their role will be able to reclaim the cost. Rail travel will be reimbursed at the standard class rate.
- All rail tickets should be purchased where possible in advance and paid by a corporate credit card.
- If the employee is able to purchase a rail ticket at a more competitive rate than the Authority, then the employee may purchase the ticket directly and claim reimbursement. However, this will be a matter for the Line Manager and employee to agree.

2.4 Travel by Hire Vehicle

If it is the most economical method of travel available, and you need to hire a vehicle to travel to and from a meeting or seminar, to attend training or to meet operational requirements, you will need to complete a vehicle hire request form from the Business Manager. Reimbursement for reasonable fuel costs will be made on submission of a subsistence claim.

2.5 Travel by Taxi

- Taxi fares will only be reimbursed in the following circumstances and with approval from a Senior Manager in advance:
 - Where judged to be more economical due to numbers travelling together
 - For journeys where there is no other suitable method of public transport
 - Where the employee requires support with mobility and other modes of transport are not suitable.
- Where it has been agreed that an employee should travel by taxi, an original receipt or proof of the payment made for the journey must be obtained. The original receipts must be retained.

2.6 Travel by Bicycle

- If an employee uses their bicycle for an official journey they will be entitled to be reimbursed at the rate of 20p per mile.
- Prior authority to undertake a business journey by bicycle must be obtained from your line manager and in any event can only be considered for short distances where the duration of travel would not constitute an excessive use of officer time i.e. a maximum of a 15 mile round trip.
- If an employee chooses to use this method of travel they must ensure that their bicycle is in a roadworthy condition and that they wear protective headgear at all times.

2.7 Travel Expenses for Conferences/Training Courses

Travelling expenses will be paid for conferences, professional training, part-time study, and other training courses at the following rates:

- (i) Public transport fares
- (ii) 18.8p per mile if mileage is claimed.

The claim for reimbursement of such expenses using a travel form should be separated from Business Travel and entered in the "Training" box on the front of the form.

Reimbursement of other expenses will be in accordance with the Reimbursement of Expenses Policy.

3.0 SUBSISTENCE PAYMENTS & OUT OF POCKET EXPENSES

Reimbursement will be paid for subsistence incurred in line with CCBC rates detailed at Appendix 2.

3.1 Subsistence Reimbursements and Criteria

- When an employee undertakes duties, and is therefore unable to take a meal in accordance with their usual arrangements or make alternative provision (for example attending an evening meeting) expenditure will be reimbursed for meals when additional expense is incurred. When a meal is provided, e.g. at a seminar/conference, such expenditure will not be reimbursed.
- When two or more employees dine together and only one receipt is provided, the names of each officer should be noted on the original receipt together with any contribution made towards payment of the bill. Each officer should then submit their claim for reimbursement. Alternatively, if an individual settles the bill, then a claim for reimbursement of the lesser of the actual amount paid or multiple of the rate per person contained in the attached schedule will be paid.
- Absence from the office dealing with clients on site is not a reason for claiming expenses.

3.2 Food Provided for Staff attending both Training Events and Non Training Events/Meetings.

- Food may not ordinarily be provided for employees. They should bring their own food or purchase food at their own expense.
- However, where food is provided for employees, the maximum amounts payable (by the authority) for the meals provided should be in accordance with those listed in the attached schedule. No amount may be claimed by the employee.

3.3 Purchase of Alcohol

- The School does not reimburse the costs of alcohol in any circumstances.

3.4 Overnight Stay

- Where, in the opinion of the Line Manager an overnight stay is warranted, accommodation should be booked within the limits of CCBC accommodation rates, and preferably within any framework agreement for accommodation with any hotel company.
- If the accommodation charge does not include breakfast, or any other meals, as part of the accommodation arrangements, then the meal allowances may be claimed in addition to the hotel accommodation rate in accordance with CCBC limits.
- Incidental expenses incurred when undertaking official duties should only be spent on items required for business purposes and minimal refreshments where facilities are not provided in the hotel. A receipt or

other proof that the expenses were incurred should be retained and submitted with the re-imbursement claim.

- Hotel accommodation expenditure will be reimbursed up to the maximum indicated in Appendix 2. In the event that these limits are exceeded due to matters beyond the employee's control, then additional sums may be reimbursed.

3.4.1 Breakfast Reimbursement

- The employee must be required to depart their home / work base before 7.00am (or is required to commence duties prior to 7.00am and meets the exception criteria shown above). The reimbursement is for a meal and one non-alcoholic drink taken before 9.30am.

3.4.2 Lunch Reimbursement

- Employees may claim for lunch, where it is not possible to take their own lunch or make other provision, and extra expense has been incurred, reimbursement is for a meal and one non-alcoholic drink.

3.4.3 Evening Meal Reimbursement

- Payment for an evening meal may be made if the employee will not arrive at their home / work base until 8.00pm or later (or is required to continue duties until 8.00pm or later and meets the exception criteria shown in 3.1 above). Reimbursement is for a meal and one non-alcoholic drink.

3.4.4 Substantiating Evidence

- If a claim form is being used then only the expenses incurred for which there is a VAT receipt can be charged net of VAT to the budget code.
- If an employee has selected an incorrect item code then the claim will be rejected and returned.
- Employees are expected to be familiar with the requirements of a VAT invoice and should ensure that whenever an item code that separates out VAT has been selected, the receipts submitted are adequate for VAT recovery purposes.
- The requirements of a VAT invoice are included at Appendix 3

3.4.5 Accommodation with Friends or Relatives

Should you choose not to stay in a hotel a payment of £25 per night can be claimed for staying with friends or relatives. The full amount of this payment is taxable, claimants do not need to produce a receipt however it does need to be agreed with, and the claim authorised by, your line manager.

OVERSEAS TRAVEL AND SUBSISTENCE

- Air travel may be used when there is a cost advantage because of savings of subsistence allowance and official time or where the urgency of the journey justifies any extra cost.

- All overseas travel must be authorised in advance by the relevant Line manager. A profile of all potential costs should be presented to the headteacher prior to authorisation being given.
- The school's Business Manager must book the overseas travel which must be the most efficient and cost effective.
- For travel to overseas locations where hotel accommodation is particularly expensive, the Headteacher has discretion to agree higher cost limits than those for UK travel. This will allow the employee when travelling overseas on official business to obtain accommodation of an equivalent standard to that available to them in the UK.
- If the employee is required to book the accommodation directly (this should only be the case after subject of discussion and agreement by the Line Manager), then the employee will be responsible for paying for the cost of the accommodation and claiming reimbursement. Receipts must be obtained at all times.
- All travel insurance is provided by the School. Employees / Line Manager must contact the Business Manager with the details of the travel arrangements in advance.

CLAIMING TRAVELLING AND SUBSISTENCE EXPENSES

- The claimants is responsible for completing the claim. When a claim form is used all sections need to be completed, any incomplete forms will be returned. If deadlines are missed due to incomplete claims no emergency payment will be made.
- When making a claim any home to work mileage should be deducted from the claim if the criteria is met as per Appendix 1.
- Deadlines for submission of claims are available from the Business Manager.
- Any claims submitted after three months will not be paid unless there is a valid reason for making a late claim.
- All claims must be submitted with valid VAT receipts sufficient to cover the value of the claim.

LINE MANAGER RESPONSIBILITIES

- Any line manager responsible for authorising or monitoring claims must be fully conversant with the policy for payment of travelling expenses and subsistence allowances.
- Any forms submitted that are incomplete must be returned to the employee for correction.
- By authorising the claim form the Line Manager is authorising that –
 - Each journey is necessary and in accordance with the employee's duties;
 - Each claim is in accordance with the scheme rules;
 - Each claim has been completed correctly.
- VAT receipts should be checked to ensure they are originals, are sufficient to cover the expenses claimed and are dated in accordance with the claim.

ABUSE OF THE SCHEME

- Abuse of the scheme is a serious breach and will be dealt with in accordance with the School's disciplinary procedures. Any attempt to fraudulently claim travel expenses or subsistence allowances will be regarded as gross misconduct.

APPENDIX 1 - HOME TO WORK/ MEETING CLAIM EXAMPLES

From	To	Then To	Circumstances	Does “normal daily travel” need to be deducted?	Is the mileage taxable?
Home	Meeting away from workplace	Workplace	On a normal work day	Yes <i>(home to work)</i>	No
Workplace	Meeting away from workplace	Home	On a normal work day	Yes <i>(work to home)</i>	No
Home	Conference / meeting / course away from workplace	Home	On a normal work day	Yes <i>(both ways)</i>	No
Home	Conference / meeting / course away from workplace	Home	On a non-work day	No	No
Home	Evening meeting – away from workplace	Home	Additional Journey (Employee having already attended their workplace on same day)	No	No
Home	On-call/ Emergency call-out – away from normal workplace	Home	Usually undertaken outside normal working hours	No	No
Home	Normal workplace (outside normal working hours)	Home	Usually undertaken outside normal working hours	No	Yes

Appendix 2 – Reimbursement Rates

The School will review and may change its Policy and reimbursement rates from time to time according to the needs of the service

Schedule of Reimbursable Personal Expenses - Maximum amounts payable

Meal Expenses

Breakfast	£6
Lunch	£6
Dinner	£20

Hotel Accommodation (per night)

Hotel (Bed and Breakfast)	£100
Hotel (Bed and Breakfast)	£130 (London – within the M25 circle) (Cardiff – City Centre)

Accommodation with Friends or Relatives £25

Incidental Expenses (overnight stays only) £15 per night

Approved mileage rates

From 2011 to date	From 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

For travel to conferences and training courses see section 2.7, different rates applies for these journeys.

Travel Expenses for Conferences/Training Courses

Travelling expenses will be paid for conferences, professional training, part-time study, and training courses at the following rates:

- (i) Public transport fares
- (ii) 18.8p per mile if mileage is claimed.

Appendix 3 – Tax Invoice Requirements

1. Transactions over £250 (Including VAT)

- a. Invoice number
- b. Date of supply or tax point
- c. VAT registration number and name and address of supplier
- d. Name and address of customer
- e. Description of goods or services supplied
- f. The unit price.
- g. The total VAT exclusive charge
- h. The rate of any discount offered and
- i. The total amount of VAT charged.

2. Transactions for £250 or Less (Including VAT)

- a. The date of supply or tax point
- b. The supplier's name, address and VAT registration number
- c. Description of goods or services supplied
- d. The total VAT inclusive amount payable and if the supply includes items at different rates of VAT, then for each different VAT rate, the simplified VAT invoice must also show:-
- e. The rate of VAT applicable to each item.

On this type of invoice VAT is not shown separately. However it may be calculated by dividing the VAT inclusive amount by 120 and multiplying by 20 when the VAT rate is 20%.