



**Gilfach Fargoed and Park Primary Schools Federation**

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| Policy Title: | **Expenses Policy**  |
| Adoption Date: | February 2023 | Review date:  | February 2025 |
| Review date | February 2026 |  |  |
| Signed, Chair of Governors:  |  | Signed, Headteacher:  |  |

**Mission Statement**

In our Federation, we are all learners for life. Our schools prioritise authentic, nurturing relationships through which we provide engaging and inspiring learning experiences. We set high-expectations, achievable through the development of resilient and confident learners who have a curiosity and enthusiasm about their community and the wider world. We take a pride in our learning, we thrive on collaboration and we are ambitious to solve problems and to achieve our best. We respect one another and our wider world while valuing our Welsh heritage. We aim to give our learners the tools to succeed in the 21st Century, with the guidance of a strong moral compass. We develop skills and knowledge, while fostering wellbeing and a growth mindset. Our whole community aims to develop:

* Healthy, confident individuals;
* Ethically informed citizens;
* Creative, confident contributors and
* Ambitious and capable learners.

**Scope**

This document sets out the expenses that staff and governors are able to claim for.

For the purpose of this document, ‘staff’ refers to all individuals employed (including volunteers) by Gilfach Fargoed and Park Primary Schools Federation. “Governors” refers to all members of the federation’s governing body.

This policy is to be viewed in conjunction with the local authority’s Mileage Policy, Appendix 2.

**General**

Staff and governors will be reimbursed for any ‘reasonable’ expense incurred in carrying out their duties.

Reasonable expenses can be defined as:

- Mileage expenses – the use of own car on school business (excluding mileage incurred to and from work or scheduled governing body meetings);

- Parking expenses – whilst on school business;

- Subsistence – where staff or governors have incurred ‘additional’ expenses in the course of their work, e.g.official hospitality for staff who are travelling in performance of their duties and are prevented from taking meals at home or at school.

Anything outside of the above would be subject to approval by the headteacher or chair of governors and should be agreed prior to the expense being incurred.

**The general expectations for claims are that:**

- Journeys are necessary;

- Travel is by the shortest reasonable route;

- All receipts must be attached to claim forms;

- Payments of gratuities and purchase of alcoholic beverages are the personal responsibility of the individual concerned and will not be reimbursed.

**Mileage Expenses**

Staff or governors must complete their own travel claim forms and submit them to the school office on a timely basis. Mileage should be calculated on the basis of claiming only additional mileage travelled, i.e.normal home-to-school mileage must be deducted from each journey. All travel claim forms must be verified by the headteacher or, in the case of the headteacher, by the chair of governors. Staff cannot verify their own travel claim forms.

Claims will be paid to staff via BACS through Payroll; governors will be paid via BACs.

**Other Expenses, including Staff Use of Personal Credit and Debit Cards**

Travel should always be carried out by the cheapest method possible. Evidence may be required to support ‘cheapest’ quotes (i.e. comparison of train fares).

Taxis fares should be avoided unless agreed by the CEO/School Leader prior to the journey.

All school items should be purchased via the School Office, with efforts made to purchase items through appropriate suppliers using online or paper catalogues. Where staff have incurred the cost themselves and require reimbursement, claims must be supported by a receipt/invoice, and the claim be submitted on the expenses claim form. These expenses must be approved by the headteacher prior to claims being made. On agreement, it should be noted that the limit for spending using a staff member’s own card or cash is £50.

**All expenses should be claimed no later than a maximum of 6 months after the expense is occurred**.

Appendix 1: Reimbursement Rates (Correct at time of adoption of policy)

**SUBSISTENCE ALLOWANCES**

**There is no payment for In County subsistence.**

**Out-of-County Subsistence Allowances**

Breakfast £5.08 (away for more than 4 hours before 11am)

Lunch £6.99 (away for more than 4 hours, including period noon to 2pm)

Tea £2.76 (away for more than 4 hours, including period 3p to 6pm)

Dinner £8.65 (away for more than 4 hours ending after 7pm)

Overnight Allowance £82.44 (outside London) £94.03 (inside London)

**OUT OF POCKET EXPENSES**

**There is no payment of out of pocket expenses within the County Borough.**

**The following allowances will be paid for events of 2 days or more duration** :-

Per night £3.63 Per week £14.55

**Note : The figures quoted include VAT.**

• The amount claimed must be actual expenditure or the above allowances whichever is the smaller. **All claims must be supported by receipts** otherwise they will not be paid. No claim can be made for incidental expenditure such as private telephone calls or newspapers.

• If meals or overnight accommodation are in the overall cost of any booking, then this amount will be paid by the Council and so no subsistence claim can be made.

• When making a booking for travel or accommodation all officers must take any advantageous rates and facilities that the Council may have been able to negotiate.

**Mileage Rates (HMRC)**

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| --- | --- | --- |
| **TYPE OF VEHICLE**  | **FIRST 10,000 MILES**  | **ABOVE 10,000 MILES**  |
| Cars and vans  | 45p  | 25p  |
| Motorcycles  | 24p  | 24p  |
| Bikes  | 20p  | 20p  |
| Low Emission Car Rate  | 50p  | 29p  |
| Passenger Mileage  | 5p  | 5p  |

Appendix 2: LA Mileage Policy

**INTRODUCTION**

1. This Scheme details the arrangements agreed by the Council regarding the reimbursement of employees’ claims for any mileage incurred on Council business or as a result of the Council’s actions. This Scheme covers any claims for mileage for journeys incurred during an employee’s duties or for any excess mileage incurred by an employee when they are moved to a new permanent work location.

**SCOPE OF THE SCHEME**

2. The Council’s recognised trade unions have been consulted on this Scheme.

3. The Scheme will apply to all Council employees employed under the National Joint Council for Local Government Services (Green Book) to whom the Single Status Agreement applies, the Joint National Committee for Youth and Community Workers and the JNC for Chief Officers. This Scheme will not apply to school based support/teaching staff for whom the Governing Body sets the terms and conditions of employment unless it has been adopted by the school Governing Body.

4. The effective date of the scheme is 1st July 2015.

**GUIDING PRINCIPLES**

5. Payments will only be made under this Scheme where an employee has incurred additional expenditure either by undertaking mileage in the course of their duties, attending training activities or where the Council has made a permanent change to an employee’s work location. In the latter case the employee and their Manager will agree the date of change.

6. From 1st July 2015, there will be one mileage rate of 45p per mile for employees, irrespective of car engine size or fuel type. In the case of motor cycles, the HMRC rate will apply.

7. In order to help the Council meet its sustainable development agenda, a payment of 5p per passenger per business mile, up to the maximum of the seating capacity of the vehicle, will be paid for employees using their cars on Council business. In order to claim this allowance, the passengers must be other employees on Council business. It is expected that employees will car share when attending meetings at the same location, wherever possible.

8. Managers will authorise any claims for mileage and ensure that all the journeys claimed for are necessary and legitimate in accordance with Financial Regulation 27.06.

*‘The certification of expenses claims by or on behalf of the Head of Service shall be taken to mean that the certifying officer is satisfied that the journeys were authorised, the expenditure properly and necessarily incurred and that the fixed allowances payable by the Council are properly due. Any advances of expenses must be deducted from the claim.’*

9. For all journeys that involve travelling direct to a location/site from home and vice versa, the normal home to office mileage must be deducted.

10. All mileage must be claimed via official Council processes, on official Council claim forms, either via self-service or by hardcopy claim. All employees with access to self-service must make their claims in this way, no hardcopy claims will be accepted for these employees.

11. Employees who work overtime at their normal place of work, and receive an overtime payment for doing so, will not be able to make a mileage claim for these hours. In this case it is only additional journeys that may be claimed for. If an employee works overtime at their normal place of work and does not receive any payment for doing so, they will be able to make a mileage claim for the home to work journey. This mileage will be taxable and will cover the additional journey to the employee’s normal working hours e.g. on a weekend or a second journey from home during the course of the working day.

12. Employees who work overtime at a location other than their normal place of work, and receive an overtime payment for doing so, will be able to claim the additional mileage in excess of their normal home to office mileage. If they do not receive any overtime payment, they will be able to claim the full mileage incurred, subject to the home to office element of the claim being identified on the claim. This will be taxable.

13. Employees who are either on call or standby will be able to claim the full mileage incurred, subject to the home to office element of the claim being identified on the claim. This will be taxable.

14. If an employee’s post is of a peripatetic nature they are only able to claim the mileage between their daily appointments and not any element of home to office mileage at either end of the working day.

15. Employees must be able to demonstrate that they have claimed the shortest, practical mileage, identified by Google maps, in relation to the journeys made. When assessing whether an employee has made the shortest, practical journey all health and safety considerations must be taken into account.

16. When submitting a mileage claim, employees must ensure that they submit the relevant VAT receipts to support the value of the claim. A VAT receipt must also be dated on or before the first date of travel that the claim covers.

17. When using their car on Council business, employees must ensure that it is roadworthy, they have the relevant insurance for both themselves and any passengers that they may be carrying in the vehicle, motor tax and a MOT certificate, if appropriate. Failure to provide the documents within a reasonable time period, will result in any claims for mileage not being authorised until the documents have been produced.

18. Managers must check that employees are covered for business mileage, have road tax and a current MOT, if appropriate, on an annual basis. Copies of the documents must be kept by Managers so that they can be checked, if necessary.

19. Claims must be submitted on a regular basis and any claims submitted more than six months after the mileage has been incurred will only be paid with the approval of the appropriate Director.

20. Employees will certify that any claims are accurate and that the mileage has been incurred. Any employee who is found to have deliberately falsified a mileage claim will be subject to disciplinary action. The cost of car parking, tolls, etc can be reclaimed on the production of receipts for the cost incurred.

**EXCESS TRAVEL**

21. Excess travel is only applicable when the Council has instigated the transfer and not where the employee has requested a move or the move is as a result of disciplinary action. Employees who are redeployed into a post in a new work location will be eligible to claim excess mileage if their journey to the new location is longer than the journey to their previous work location. The additional mileage will be for the shortest journey to the new location identified by Google maps.

22. Excess mileage will be paid at the prevailing HMRC rate. Information on the prevailing HMRC rate is available from www.hmrc.gov.uk .

23. Only additional expenditure incurred will be reimbursed. This will be the difference in the cost of travelling from the employee’s home to the old work location and the cost of travelling from the employee’s home to the new work location. Where there is no additional expenditure, employees will not be eligible for any payment.

24. Employees will receive payment for all the additional miles travelled. In terms of public transport the additional cost incurred will be reimbursed.

25. Payment will be based on a maximum of two journeys per day but where the working arrangements require, such as split shifts, then four journeys per day will be paid.

26. Payments will be made on a monthly basis via the Payroll system whilst the additional expenditure is being incurred or for a period of eighteen months from the date the payment commenced, whichever is the shorter.

27. If an employee is absent through long-term sickness absence, payment in respect of excess travel will continue for a period of one month only. When the employee returns to work, the payment will recommence for the balance of the eighteen month period or whilst the expenditure is being incurred. In terms of maternity, adoption or additional paternity leave, excess travel will be paid in full whilst the employee is in receipt of any form of maternity, adoption or additional paternity pay.

28. If an employee applies for, or is redeployed into, a post of the same grade at the same work location, the excess travel payment will continue for the balance of the eighteen months. If the employee applies for a higher graded post at the same work location then the excess travel payment will cease as they accept the new post on the terms and conditions offered, which includes the work location.

29. Employees are responsible for reporting any changes to their personal circumstances if it could affect the payment of the excess travel allowance. If an employee changes their home address, a new declaration form will be required to be completed and signed by their Manager. The payment will be recalculated and if the employee is still eligible for the payment, it will continue for the balance of the eighteen months. If the employee chooses to move further away from their work location, the excess travel payments will cease.

**CYCLE RATES**

30. In order to promote the use of cycles in line with the Council’s health and wellbeing and sustainable development initiatives, a cycle mileage allowance can be claimed where employees use their own bike to undertake their duties. This does not include commuting to and from the workplace. This rate will be paid at the prevailing HMRC rate for cycles. Information on the prevailing HMRC rate is available from www.hmrc.gov.uk .

31. All mileage must be claimed via official Council processes, on official Council claim forms, either via self-service or by hardcopy claim. All employees with access to self-service must make their claims in this way, no hardcopy claims will be accepted for these employees.

32. According to HMRC rules, in order to claim this payment an employee must own the bike themselves. Therefore any employees hiring a bike via the Council’s Cycle to Work Salary Sacrifice Scheme or using a pool bike are unable to submit a claim for this payment. If the bike is purchased by the employee at the end of the scheme, they will become eligible to claim cycle mileage rate.

**GREEN CAR SCHEME**

31. Employees who have joined the Green Car Scheme will be eligible to claim the Council’s published mileage rates under that Scheme. However, as the car is classed as a company car for tax purposes employees will pay tax and National Insurance on the difference between the rate that the Council pays and the HMRC rate for company cars. The tax applicable to the mileage rate will be recovered by a change to employees’ tax codes via the P11D process.

**INTERPRETATION OF THE SCHEME**

32. In the event of a dispute relating to the interpretation of the policy, the Head of Workforce and Organisation Development or the HR Service Manager will make the final decision on interpretation of the policy.

**REVIEW OF THE SCHEME**

33. A review of this scheme and procedure will take place when appropriate. Any amendments will be consulted on with all the relevant parties. However, in the case of amendments relating to legislative requirements, the scheme will be amended and reissued.

Signed: H. Llewellyn, Chair of governors \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: February 2023

Signed: C. Rees, Headteacher \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: February 2023

Review Date: February 2025