

CCEA Staff Expenses Policy - May 2010

The purpose of this policy is to ensure that CCEA staff have appropriate guidance to claim expenses wholly, exclusively and necessarily incurred in undertaking their work in the employment of CCEA.

This document should be used in conjunction with the official guidance on how to complete the various CCEA Staff Expenses Forms.

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Summary of Rates

Car cc:	<=999cc	1000-1199cc	>=1200cc
Travel in UK and ROI			
≤ 8,500 business miles	46.9p per mile	52.2p per mile	65.0p per mile
> 8,500 business miles	13.7p per mile	14.4p per mile	16.4p per mile
Motorcycles	24.0p per mile		
Bicycles	20.0p per mile		

	Breakfast	Lunch	Evening Meal
UK	£5.40	£7.45	£15.00

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1. Public Sector Philosophy and Accountability

- 1.1. CCEA is fully accountable to its sponsor body, the Department of Education.
- 1.2. The funds that CCEA uses to run its activities are public funds. CCEA is only authorised to make use of these funds according to a pre-approved costed operational plan.
- 1.3. CCEA is allocated a budget by the Department of Education on an annual basis and must ensure that it has sufficient controls and procedures in place to meet this target.
- 1.4. CCEA has no authority to overspend on its budget.
- 1.5. Any excess income earned through activities such as examinations sales must be surrendered to the Department.
- 1.6. CCEA must comply with various Government policies and guidelines on spending. Many of the rules around staff expenses relate to requirements as laid down by HM Revenue and Customs.

2. Principles

- 2.1. Authorisation to incur expenditure must always be sought in advance from your line manager and, where appropriate, Business Manager.
- 2.2. The overriding principle is to fairly reimburse employees for those expenses wholly, exclusively and necessarily incurred in undertaking their work in the employment of CCEA.
- 2.3. The definitions of the terms used above are as follows:

Wholly	The entire expense is for a work related purpose.
Exclusively	There is no personal advantage in incurring the expense.
Necessarily	The individual's job could not be performed properly without incurring the expense.
- 2.4. An employee should not personally make any profit or incur any loss but be fully reimbursed for all actual and necessary expenses, over and above their normal private expenditure, and for which the employee has appropriate receipts and approval.
- 2.5. The CCEA Staff Expenses Policy is aligned to NJC rules and guidelines in terms of mileage rates.

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- 2.6. Other limits and rates will be reviewed with effect from 1 April each year. They are designed to compensate for additional costs incurred by virtue of performing official duties outside the normal place of employment e.g. meal rates.
- 2.7. Employees should exercise prudence and discretion in their expenditure and consider the business need and reasonableness of any expense.
- 2.8. When planning a journey of any sort, employees are required to compare standard class public transport costs versus the cost of claiming mileage. Where appropriate and cost effective, employees should seek to use the cheapest form of transport available including the use of public transport.
- 2.9. When travelling across the border, employees should use public transport where possible and appropriate. Where this is not possible they should indicate the reason on the form.
- 2.10. Where an individual combines a holiday with a business trip, only the business portion can be claimed. If this cannot be separated, the entire travel expense will be viewed as taxable. Such arrangements should be communicated to the Payroll Team before any travel is undertaken in order for them to advise appropriately.
- 2.11. CCEA cannot meet the cost of any travel between home and normal place of work except when making a separate journey to work overtime (paid or unpaid).
- 2.12. The company credit card should not be used to pay for expenses unless authorised in advance by the Financial Services Business Manager. All other policy rules still apply.
- 2.13. The Financial Services Team has been authorised by the Chief Executive to challenge any expenses that do not follow this policy and/or expenses that are viewed as being excessive.

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3. Adherence to Policy

3.1. Failure to comply with the Staff Expenses Policy may be referred to CCEA's disciplinary procedure.

3.2. Fraudulent claims may be considered as gross misconduct.

4. Who can claim?

4.1. All permanent and fixed term contract employees.

4.2. Temporary members of staff on official duties can claim:

4.2.1. Mileage

4.2.2. Meal expenses

4.2.3. Travel expenses

4.2.4. Miscellaneous expenses where relevant

4.3. Seconded members of staff where CCEA is liable for their salary and expenses. In such cases, the relevant members of staff are subject to CCEA policy and rates in relation to expenses.

4.4. This policy excludes contracted for services personnel e.g. examiners.

5. What can be claimed?

5.1. Expenses that should be claimed via the relevant staff expense form include:

5.1.1. Mileage expenses

5.1.2. Meal expenses

5.1.3. Travel expenses (with the exception of flights and hotels)

5.1.4. Miscellaneous expenses

5.1.5. Employment Development expenses

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6. What cannot be claimed?

6.1. Costs which are private or non-work related are not reimbursable. These include, but are not limited to:

Fees and expenses paid to a third party.	Room service.
Credit card late payment charges.	Bar bills/mini bar bills.
Parking and traffic violation fines, including car park fines and clamping.	Passport replacements.
Frequent Flyer and airline club membership fees.	Uniforms.
Fees for pre booking seats.	Items of personal clothing.
Personal gifts, for example employee birthday presents.	Newspapers & Magazines.
Toiletries, purchased luggage, magazines and books when staying away.	Computer equipment, including USB memory sticks.
Car washing, car cleaning etc.	Computer software of any kind.
Hotel videos and pay TV.	Cartridges
Top up cards.	Christmas decorations

6.2. Items directly sourced by CCEA (cannot be claimed directly via the staff expenses form):

Items normally procured through the Procurement Team	Use of external catering agencies
<u>Overnight accommodation/hotels</u>	Computer consumables and stationery
<u>Flights</u>	CCEA telephones and mobile phones
Venues for meetings and conferences	Books for work related reference and support.
Stationery items	

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7. Staff Expense Forms - General

7.1. Correct Completion and Submission of the Form.

7.1.1. There are 4 separate claim forms:

- Mileage Expenses
- Travel Expenses
- Meal Expenses
- Miscellaneous and Employee Development Expenses

7.1.2. An employee must enter their name and payroll number (from your payslip) on every page of the claim.

7.1.3. All parts of any expense form need to be fully and accurately completed. This is an audit requirement and will speed up the processing of the payment. Please check the Financial Services website for examples of a correctly completed staff expense claim forms.

7.1.4. Claimants must provide sufficient information on the claim form to demonstrate that the expense was wholly, necessarily and exclusively undertaken in the performance of their duties. In the absence of such information, the expense may be deemed as a taxable benefit and tax deducted accordingly.

7.1.5. Any unused lines must be blanked out by putting a pen through the lines. This is to prevent amendments after the claim has been signed and is an audit requirement.

7.1.6. Employees should allow sufficient time for submission of the claim for both authorisation and for it to arrive with the Payroll Team, on or before the relevant monthly cut off date (cut off dates for the current year can be found on the Financial Services website).

7.1.7. The responsibility for ensuring that the form has been correctly completed, authorised, and received by payroll by the cut off date lies with the individual claimant.

7.1.8. Where a claim form is deemed to be incomplete or incorrectly completed, it will be returned to the claimant. Every effort will be made to highlight errors and return the forms in advance of the cut off dates. However, all corrected forms must be returned to the payroll team on or before the cut off date. The responsibility for this lies with the claimant.

7.1.9. Claims that straddle a financial year end must be submitted on separate claim forms. Failure to do so may result in your tax liability being incorrectly assessed.

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7.2. Receipts

- 7.2.1. All expenses (except mileage claims) must be accompanied with valid and detailed receipts in order to claim. Summary credit card receipts are not acceptable. This is a requirement by HM Revenue and Custom. Failure to provide a detailed receipt will result in the item being taxed.
- 7.2.2. Receipts should be numbered to match the pre-numbered lines on the claim form. Use a separate line for each receipt. To prevent loss in transit, all receipts should be placed in an envelope and attached to the claim.
- 7.2.3. If an individual cannot produce a receipt, the Business Manager must countersign each relevant line as their authority to pay without the proper evidence being provided. The lack of a receipt may be challenged by the Financial Services team.

7.3. Signatures and authorisation

- 7.3.1. Each page of the expense form must be signed by the employee (claimant). This is the employee's legal declaration that the expense form is a true and fair reflection of the business expenses actually incurred.
- 7.3.2. Each page of the form must be fully reviewed and signed by the employee's line manager.
- 7.3.3. It must then be submitted to the Business Manager (authorising officer) for final approval. By authorising a claim, the authoriser is confirming that the costs were agreed in advance and incurred wholly and necessarily for the purposes of CCEA business.
- 7.3.4. If a Business Manager is unavailable, a countersignature should be sought from either the relevant Director or Chief Executive.
- 7.3.5. Any expense form not countersigned by a Business Manager or above will be returned to the claimant.
- 7.3.6. Business Managers are required to have their own claims countersigned by only their Director or the Chief Executive.
- 7.3.7. Self-authorisation of claims will not be accepted under any circumstance.

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7.4. Frequency of claiming

- 7.4.1. Expense claims must be presented to the Payroll Team within three calendar months of the expenditure being incurred.
- 7.4.2. Any expenses being claimed beyond three calendar months will require a countersignature from the Chief Executive. The Chief Executive will require an explanation for the delay.
- 7.4.3. Expense forms should not be accumulated by employees/claimants as a method of saving up cash.
- 7.4.4. Any expense being claimed beyond 12 calendar months will not be reimbursed.

7.5. Payment Process

- 7.5.1. All valid expenses claims are processed on a monthly basis as part of the salaries payment. Details of reimbursed will appear on an employee's payslip.
- 7.5.2. Salary payment dates for the current year can be found on the Financial Services website.
- 7.5.3. Payment is made by BACS i.e. automatically transferred into your account on the relevant pay date.
- 7.5.4. Where a claim is deemed to be calculated incorrectly, the amount will be amended and the claimant notified via email after the payment is made. Notification of this deduction cannot be made in advance due to the volume of claims being processed against a very tight deadline. If this deduction was found to be incorrect, it will be corrected and scheduled for the next salary payment date.
- 7.5.5. Part payment of an expense claim completed correctly or incorrectly is not possible.
- 7.5.6. CCEA do not offer advances in relation to expenses.

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7.6. Senior Manager Pays

7.6.1. Where there are several CCEA staff participating in a business activity, it is generally accepted that where relevant the expenses are paid and reclaimed by the most senior manager present.

7.7. Copies of claims

7.7.1. Employees should keep a copy of the claim (and receipts) for their own records – especially when referencing dates and items last claimed.

7.7.2. CCEA will be unable to pay for lost claims; however we would be able to accept a copy if one has been made.

7.8. Foreign Currency

7.8.1. Foreign currency receipts will be converted to sterling at the conversion rate on the day the claim is processed.

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8. Mileage Expenses

8.1. Scope of Allowable Mileage Claim

- 8.1.1. The mileage claim is for business mileage or agreed relocation mileage only.
- 8.1.2. CCEA will not meet the cost for private use of a car, including travel between home and normal place of work.
- 8.1.3. Employees should not use their own cars on journeys where they could make the journey as a passenger in another CCEA employee's car attending the same meeting.
- 8.1.4. Where CCEA requires individuals to travel to CCEA organised training courses and venues, this will be defined as business mileage and can be claimed as normal.
- 8.1.5. Mileage cannot be claimed for attendance at EDS courses.
- 8.1.6. Employees must enter a detailed description of the business need for travelling.
- 8.1.7. Where the organisation has relocated an individual to another site, that individual may be eligible for relocation mileage:
 - This is only relevant where extra mileage is incurred due to the relocation and is considered on a case by case basis.
 - The relocation mileage will normally have a start and finish date and is only agreed in conjunction with People Services.
 - The actual relocation mileage must be agreed with People Services and confirmed with the Payroll Team.

8.2. Insurance.

- 8.2.1. Employees using a private car on company business must obtain prior permission from their manager, and ensure that they have a valid driving licence as well as the appropriate business use insurance cover from their insurer (for all required geographical regions).
- 8.2.2. Business insurance cover may also include travelling between CCEA sites, travelling from home to another CCEA site, travelling to airports, or travelling to external meetings. This must be checked with your insurance provider prior to engaging in CCEA related travel.
- 8.2.3. Ensuring that the correct insurance cover is obtained is the responsibility of each individual officer. The organisation will not be liable in the event of an accident. Any use of a car on company

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business without the above cover will render the vehicle uninsured.

8.2.4. All extra insurance costs, maintenance costs, wear and tear costs etc will be borne by the employee. The approved mileage rates are designed to cover such costs.

8.3. Mileage Rates

8.3.1. CCEA pays the following rates for mileage as per NJC guidelines:

Car cc:	<=999cc	1000-1199cc	>=1200cc
Travel in UK and ROI			
≤ 8,500 business miles	46.9p per mile	52.2p per mile	65.0p per mile
> 8,500 business miles	13.7p per mile	14.4p per mile	16.4p per mile
Motorcycles		24.0p per mile	
Bicycles		20.0p per mile	

8.3.2. Employees must provide the exact 4 digit CC number (e.g. 1198), as stated on their vehicle registration certificate, at the top of the form. The Financial Services team may request confirmation of this.

8.3.3. Where an employee uses a different car, the CC should be indicated on the relevant line as the rate may differ.

8.3.4. Employees must indicate the type of mileage being claimed:

- Business – 'B'
- Overtime – 'O'
- Relocation – 'R'

8.4. When a journey starts at home or ends at home.

8.4.1. Please do not simply enter 'HOME'. Please enter that it is from home, where home is, and use a postcode. This is required to accurately assess mileage claims. Forms that simply state 'HOME' will be returned to the claimant.

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8.5. When travelling from work to a meeting or event outside the normal workplace.

- In the 'From' column, please enter the site you are leaving from.
- In the 'To', column, please enter the detailed destination. If we cannot ascertain the destination from what is described, we will have to return the claim to the individual.
- The total travelled must be indicated.
- Nothing needs to be entered into the 'Home Mileage' column as the excess rule does not apply.
- The total mileage claimed must be entered. This will typically be the same as the total mileage unless an individual travels extra mileage on personal matters.

8.6. When travelling from home to a meeting outside the normal workplace (or from a meeting to home).

- The total travelled must be indicated.
- The normal home to work mileage must be indicated.
- The total mileage claimed must be entered. This will be the difference (excess) between the total travelled and the normal home to work mileage. This is what will be paid to the individual.

8.7. Mileage in relation to overtime.

- Only relates to mileage from home to work.
- The total travelled must be indicated.
- The excess rule in relation to home to work mileage does not apply when claiming mileage linked to overtime – hence nothing needs to be entered in the 'home to work column'.
- The total mileage claimed must be entered.

8.8. Mileage in relation to relocation

- In the 'From' column, please enter the original site you were based at.
- In the 'To', column, please enter the name of the new site. The total travelled must be indicated.
- Nothing needs to be entered into the 'Home Mileage' column as the excess rule does not apply.
- The total mileage claimed must be entered.

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8.9. Checking and confirming mileage.

- 8.9.1. Mileage claims are checked on a sample basis to ensure that the mileage stated is reasonable with regard to recommended routes and distances. These routes are verified using route-planner websites.
- 8.9.2. As route-planners tend to calculate distances between the centre-points of two destinations, an allowance of up to five miles each way will be made by virtue of:
- The journey beginning and/or ending outside the town/city boundaries
 - Diversions/deviations from the primary route.
- 8.9.3. Where additional travel in or around a town/city is undertaken during the course of official CCEA duties, the nature and details of this additional travel must be clearly stated so that recognition may be given to the costs incurred and the relevant payment processed.
- 8.9.4. Any mileage deemed as being excessive will be deducted and the claimant informed. If extenuating reasons are put forward for the excess mileage, they can be considered, and if approved, paid in the following month's salary.

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9. Travel Expenses

9.1. General

9.1.1. Staff travel expense refer to situations where staff are required to make travel arrangements, other than journeys by private car, in the performance of their official duties for CCEA.

9.1.2. CCEA does not normally reimburse for first class travel. If an employee uses such travel, the employee will only be refunded for the standard class. The only exception to this rule is for rail travel where the journey meets the criteria set out in 9.6 (below).

9.2. Parking

9.2.1. Drivers are asked to keep the cost of car parking to a minimum, especially when required to park overnight.

9.3. Fines

9.3.1. The company will not reimburse any parking/speeding fines incurred whilst engaged on company business.

9.4. Hire Cars

9.4.1. Hire cars may be used when it presents the cheapest travel option available.

9.4.2. Hire cars should be booked centrally within CCEA having obtained prior authorisation from the relevant Business Manager.

9.4.3. Employees who have been authorised to use a hire car can claim for any related expenses such as fuel.

9.5. Taxis

9.5.1. Where there is a clear business need, or it is cost efficient compared to other arrangements such as public transport, taxi fares may be claimed.

9.5.2. The reason should be stated on the expense claim form.

9.5.3. Waiting time should be kept to a minimum.

9.5.4. No limousine services are allowable.

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9.6. Rail Travel

- 9.6.1. Train fares should normally be lower than first class travel.
- 9.6.2. CCEA will reimburse for 1st class train fares if:
 - The journey is longer than 30 minutes
 - The option to travel via 1st class rail can be shown to be cost effective.
 - The staff member is using the journey time to perform work duties.

9.7. Point of contact airport charges

- 9.7.1. Luggage booking charges that cannot be paid for when booked centrally in advance can be claimed.
- 9.7.2. Expenses for excessive amounts of non business related luggage cannot be claimed.
- 9.7.3. Business related baggage can be claimed e.g. conference materials.
- 9.7.4. Fees for changing flight details at point of contact in airports can be claimed when deemed appropriate and reasonable. Entire re-booking of flights cannot be claimed and must be done by placing a call to CCEA centralised booking. Emergencies/exceptions will be considered on a case by case basis.

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10. Meal Expenses

10.1. Scope of meal expenses

- 10.1.1. Meal expenses are payable to officers when:
- They have to purchase a meal away from their normal place of work wholly and exclusively in the performance of their official duties. This includes attending non-EDS training courses where no meal is provided.
 - Where an officer is claiming for a business meal (see definitions).
- 10.1.2. Meal expenses are not payable where a meal has been provided by the organisation or training course provider.
- 10.1.3. In all cases, the time spent on official duties must be clearly stated.
- 10.1.4. Senior officer paying:
- Where a senior officer is paying for a number of individuals, the average bill for the table should not exceed the per person limits.
 - The senior officer must indicate the number and names of people being claimed for as well as the organisations that they represent.
 - The senior officer must provide a valid and detailed receipt.
 - The senior officer must provide a detailed reason for the meal expense/entertainment.

10.2. Purchase of Alcohol

- 10.2.1. CCEA will only reimburse for a reasonable amount of alcohol as part of the cost of an evening meal (normally 1 drink per meal). This is included in the limits outlined below.
- 10.2.2. This must be justified to, and authorised by, the relevant Business Manager.
- 10.2.3. The amount of alcohol being claimed for may be subject to challenge by the Financial Services team where it is deemed to be unreasonable.
- 10.2.4. Officers cannot use the meal allowance limit solely for the purchase of alcohol.
- 10.2.5. No alcohol can be claimed for separately. Alcohol can only be claimed as part of an evening meal.

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- 10.2.6. The meal proportion of the total bill must be higher than the alcohol proportion.
- 10.2.7. No alcohol can be claimed for as part of a breakfast or lunch meal.
- 10.2.8. The amount of alcohol being claimed must be indicated on the expenses form.
- 10.2.9. CCEA prohibits the purchase of alcohol where an employee is required to drive, operate machinery, or when health and safety is compromised in any way.
- 10.2.10. Employees must adhere to the CCEA Code of Ethics (accessed via ibrowse) at all times.

10.3. Meal Expense Limits

- 10.3.1. The new per-person limits for meal expenses are as follows:

	Breakfast	Lunch	Evening Meal
UK	£5.40	£7.45	£15.00

- 10.3.2. The limits are not allowances and they include VAT.
- 10.3.3. The limits include any non discretionary service charge. If an employee offers a gratuity that is discretionary, this will not be refunded.
- 10.3.4. Any meal expenses exceeding these limits must be borne by the employee.

10.4. Business Meals

- 10.4.1. A business meal can be defined as a meal that CCEA is hosting and for which there is an associated specific business purpose and:
- Relates to suppliers, customers or stakeholders.
 - Where there are one or more non-employees who are being engaged on CCEA business.
 - Please refer to the CCEA policy on Acceptance and Provision of Gifts and Hospitality for guidance on appropriateness.
- 10.4.2. In relation to business meals, and in exceptional and rare circumstances, the per-person rates detailed above can be exceeded, and only within reason, if:
- There is a clear and valid reason.

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- There is prior permission and authorisation from the relevant Director or the Chief Executive. A Business Manager signature is not sufficient.
- The reason for exceeding the limit is clearly indicated on the form.

10.5. Staff only business meals

- 10.5.1. Relates to meals where only CCEA staff are in attendance.
- 10.5.2. Can only be claimed where there is a specific business purpose.
- 10.5.3. Agreement should be sought, up front, from your Business Manager regarding the appropriateness of the meal.
- 10.5.4. The normal rules apply including per person rates, purchase of alcohol, detailed receipts etc.
- 10.5.5. It should state on the expense form the purpose of the staff business meal.

10.6. Officers Staying with Friends or Relatives

- 10.6.1. Where officers, required to make an overnight stay in the course of their official duties, choose to stay with friends or relatives, a flat-rate allowance of £25 may be claimed in respect of accommodation.

10.7. Leaving and Retirement Parties

- 10.7.1. Expenses relating to leaving and retirement parties cannot be reclaimed.

11. Miscellaneous Expenses

11.1. General

- 11.1.1. Please refer to the section on what cannot be claimed.
- 11.1.2. If you are unsure of what constitutes a valid miscellaneous expense, please contact the Payroll Team for advice.

11.2. Professional Subscriptions

- 11.2.1. Subscriptions to professional bodies may be claimed where it is both job and business related, and accompanied by a valid receipt. This must be approved in advance by the Business Manager.

11.3. Eye care Expenses

- 11.3.1. The cost of eye sight tests and glasses for VDU users can be reclaimed.
- 11.3.2. In all cases, claims for eye care expenses must:
- Be accompanied by a letter/receipt confirming that the test/glasses (if prescribed) are for VDU use.
 - Be approved by the appropriate PSE Health and Safety Managers as confirmation that the claimant is a VDU user.
- 11.3.3. Reimbursement will:
- Be payable on presentation of valid receipts.
 - Cover the full costs of eye sight tests for VDU users.
 - Be limited to £60 in respect of glasses for VDU use.

11.4. Gifts to Employees

- 11.4.1. No gifts to employees can be claimed including:
- Retirement presents
 - Leaving presents
 - Flowers

11.5. Gifts to Customers

- 11.5.1. Gifts can only be given to customers as part of a corporate run initiative so therefore will not form part of an individual's expense claim.
- 11.5.2. Staff cannot claim for the cost of gifts they give to customers or other third parties.

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11.6. Formal dress hire

- 11.6.1. The hire of formal suits, dresses and shirts (when deemed appropriate) for attendance at CCEA events is a claimable expense.
- 11.6.2. Formal dress hire is limited to £35.
- 11.6.3. Where an individual is required to purchase formal wear, approval must be sought in advance from their manager. The expense must be within reason. As the individual will retain the item/s afterwards, CCEA is obliged to tax the expense as it is deemed as a taxable benefit. Such expenses must be reasonable.
- 11.6.4. Any costs above this must be borne by the individual.
- 11.6.5. No other hire charges in relation to the event are claimable.

11.7. Uniforms and clothing

- 11.7.1. If a uniform is required, CCEA will source this centrally via the Procurement Team. Uniforms or replacement uniforms cannot be claimed via the expenses form.
- 11.7.2. If an employee's clothing is damaged in the line of duty, this will be deemed as a claimable expense once it has been authorised by the Business Manager and the PSE Health and Safety Manager.

11.8. Incidental out of pocket expenses

- 11.8.1. Un-receipted incidental out of pocket expenses are no longer claimable.

11.9. Calls

- 11.9.1. Business calls from private mobiles or landlines are allowable as expenses provided they can be supported by an itemised bill.
- 11.9.2. Line rental cannot be claimed.

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12. Employee Development Expenses

12.1. General

- 12.1.1. All EDS claims will be verified and countersigned by the Learning and Development Team after it arrives with the Payroll Team.
- 12.1.2. The claims will be limited to the maximum rates approved by the Learning and Development Team.
- 12.1.3. In exceptional cases, where the value is in excess of £100 and has been properly authorised in advance, the Payroll Team may refund the individual via a cheque instead of via salary. This will be assessed on a case by case basis.

12.2. Strand 1 and 2 Fees

- 12.2.1. Expenses approved under Strand 1 and 2 of the Employee Development Scheme, for which costs are less than £250, should be paid by officers and a reimbursement claimed from CCEA.
- 12.2.2. Expenses approved under Strand 1 of the Employee Development Scheme, for which costs are greater than £250, should be paid directly to providers upon presentation of an invoice. This does not require a requisition to be raised.

12.3. Strand 3 Fees

- 12.3.1. Expenses approved under Strand 3 of the Employee Development Scheme, must be paid by officers and claimed from CCEA.

12.4. Books

- 12.4.1. Only the cost of books directly related to the EDS course can be claimed, up to the value of £60 per year.

12.5. Expenses

- 12.5.1. No other expenses can be claimed in respect of EDS including:
- Mileage to and from any venue for attendance at a class or examination
 - Travel expenses inc parking
 - Meal expenses

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13. Tax and National Insurance

13.1. Tax

- 13.1.1. At the end of each tax year, the Inland Revenue is supplied with details of all claimed staff mileage to enable an assessment on the profit element of the mileage allowances.
- 13.1.2. Relocation mileage is included in any submission to the tax office.
- 13.1.3. The taxable element is the rate amount above 40p e.g. if paid at 55.8p per mile, the taxable element is 15.8p and is taxed on the current income tax rate. The 40p is tax exempt.
- 13.1.4. If the tax office ascertains that a profit has been made then they will seek to reclaim tax on this profit element. This is normally done through an individual's tax code being adjusted.
- 13.1.5. Any queries in relation to tax code adjustments should be directed to the tax office.
- 13.1.6. This policy does not remove any responsibility from the individual for compliance with current self assessment regulations.
- 13.1.7. Whilst the Financial Services Team make the standard deductions and returns to the tax office, CCEA Staff are ultimately responsible for their own tax affairs.

13.2. National Insurance (NI)

- 13.2.1. Mileage is subject to NI where the rate exceeds 40 pence per mile.
- 13.2.2. The first 40 pence is not subject to NI.
- 13.2.3. This NI is only applied to the difference between 40p and the relevant rate for the car CC.
- 13.2.4. Any mileage claimed in relation to overtime (paid or unpaid), is fully subject to NI.
- 13.2.5. Un-receipted claims countersigned by Business Managers will be subject to NI.

CCEA Staff Expenses Policy - May 2010

14. Summary of changes since version 4 (August 2009)

Rate Change

From:

Car cc:	<=999cc	1000-1199cc	>=1200cc
Travel in UK and ROI			
≤ 8,500 business miles	42.9p per mile	47.7p per mile	60.1p per mile
> 8,500 business miles	11.7p per mile	12.2p per mile	14.2p per mile
Motorcycles	24.0p per mile		
Bicycles	20.0p per mile		

To:

Car cc:	<=999cc	1000-1199cc	>=1200cc
Travel in UK and ROI			
≤ 8,500 business miles	46.9p per mile	52.2p per mile	65.0p per mile
> 8,500 business miles	13.7p per mile	14.4p per mile	16.4p per mile
Motorcycles	24.0p per mile		
Bicycles	20.0p per mile		