

# GLC Staff Expenses Policy

This Policy was ratified by the Board of Directors on :	Autumn 2024
This Policy will be reviewed by the GLC Board on :	Autumn 2027

## **GLC Mission Statement**

The GLC’s mission is to develop active and thriving citizens within a diverse, truly fair and equal community.

This will be achieved through:

- High quality teaching that deliberately develops competencies of curiosity, creativity, communication and critical-thinking;
- An inspiring and meaningful curriculum;
- The development of productive relationships by instilling the values of compassion, resilience, responsibility and aspiration to prepare our young people for learning and life;
- A commitment to the wellbeing of our staff;
- A culture of professional generosity, collaboration, challenge and support throughout the GLC;
- The development of effective external partnerships for the benefit and wellbeing of our community.

## **Equalities Statement**

The GLC’s commitment to equality is enshrined in our mission statement to develop ‘active and thriving citizens within a diverse, truly fair and equal community’.

We are a vibrant, innovative and successful organisation: we work hard to be the place of choice to work and to learn. Across the 5 academies of the GLC, we pledge that everyone enjoys an equality of opportunity. We work tirelessly to ensure that individual characteristics including age, ethnicity, socio-economic background, academic ability, disability, gender, religious beliefs, sexual orientation are not discriminated against in any way. We create inclusive environments characterised by mutual respect where difference is celebrated.

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## Scope

These arrangements apply to all employees of the GLC.

**The GLC reserves the right to review, revise, amend, withdraw or replace the contents of this policy, and introduce a new policy from time to time reflecting the arrangements for payments of car user allowances on providing reasonable notice of any such changes.**

## Policy Statement

Personal expense claims are for the reimbursement of day-to-day personal expenses incurred whilst working in behalf of the GLC.

These include:

- Mileage costs [whilst attending meetings, etc] – paid according to amounts detailed in the policy;
- Parking [whilst attending meetings];
- Bridge tolls;
- Public transport – including taxi fares [subject to prior approval from Head of School];
- Subsistence [providing you are attending a meeting or function outside of Thurrock];
- Overnight accommodation & meals including out of pocket expenses.

Personal expenses claims cannot be used for the following:

- Office stationery;
- Refreshments for meetings;
- Kitchen or office equipment;
- Other colleagues;
- Parking fines or Penalty Charge Notices;
- IT equipment or consumables.

## Claim Forms

All claims should be made using the relevant claim forms that are available in hard copy or electronically from each GLC admin/ finance office.

## How to complete a claim form

In order for claims to be processed the following criteria must be met:

- Only the original claim form and original receipts will be accepted;
- Photocopies, faxes and emails are not acceptable;
- Completed forms must be signed by the employee who incurred the expense and signed by the relevant Head of School or member of the GLC finance team who is duly authorised to approve the claim;
- Claims can only be made in respect of an individual employee's costs, i.e. not to include costs incurred by other work colleagues;
- Claims cannot be made on behalf of another employee. If more than one employee attends a meeting outside of the GLC and claims subsistence allowance for a meal, each employee must submit their own claim with their own individual original receipt for the meal;
- Receipts or proof of travel or expenditure must be submitted with each claim. This includes receipts for parking, and VAT receipts for fuel, meals and overnight accommodation;
- All receipts must be stapled to the claim form;
- Completed forms must be sent to the relevant school SSM or finance office [in the case of Gateway].

Claims for mileage must be made within 3 months of completing the journey – claims made after this time must be authorised by the Head of School.

## **Travel**

Employees themselves are responsible for any costs incurred in journeys between their home and their place of work, defined as 'ordinary commuting'. Journeys between an employee's home and normal place of work cannot be claimed as business mileage.

Employees are required to travel efficiently when working away from their place of work. Travelling efficiently is ensuring that the journey is carried out in the most effective way possible i.e. in a timely manner, in the most cost effective and appropriate way. This includes public transport.

Employees should agree in advance with their line manager whether travel by car, train, or other public transport is appropriate before any journey is undertaken and should be reviewed regularly to ensure that it is still effective.

Employees are required to research the most economical method of purchasing train tickets. All travel by train should be by Economy Class unless a more economic means is available.

Receipts for any expenses associated with public transport e.g. train tickets which could not be pre-purchased, should be attached to the claim form.

Receipts or confirmation of travel will be required for all journeys in order for claims to be reimbursed.

## **Travel for business purposes**

GLC employees who have to use their own vehicle for business purposes must ensure that it meets the following criteria:

- That the vehicle has a current Road Fund Licence and is in a road worthy condition complying with Road Traffic Acts;
- That they have a valid driving licence and MOT certificate;
- That they have confirmed with their insurance company that they are fully insured for business use;
- Business purposes are defined as journeys made from the Normal Place of Work or other designated place of work, with the authority of the appropriate Head of School for the purposes of carrying out work on behalf of the GLC.

## **How to record mileage claims**

To ensure compliance with HMRC regulations all GLC employees must maintain an official record of their journeys and each claim must now display the following information:

- The reason for the journey;
- The post code or location of where the journey started from;
- Location or postcode detail of the destination;
- Return to destination details or post code;

Claims submitted without these details will be rejected and returned to the SSM or finance office in the case of Gateway. Mileage will be paid for the shortest practicable route for any journey, except when travel by a longer route reduces travelling time.

It is the GLC's policy that claims cannot be made in respect of "ordinary commuting", which is defined as your usual Home to Normal Place of Work and Normal Place of Work to Home mileage, i.e. the total number of miles it usually takes you to get to and from work each day.

For example, if you live 6 miles away from the school, your ordinary commuting mileage would be 12 miles. Where a journey is made from home to another location other than an employee's Normal Place of Work, a claim can only be submitted if the distance exceeds that of their "ordinary commuting" mileage.

## Reimbursement rates

The GLC mileage rates are currently as follows and apply to both Essential and Casual car users:-

TYPE OF VEHICLE	PER MILES
Cars and vans	45p
Motorcycles	24p
Electric Vehicles	45p

The above mileage rates are set at the GLC's discretion and are based on HMRC rates. These rates are reviewed in line with [but not restricted to] HMRC guidance in regard to the maximum amount of mileage which may be paid tax-free per tax year.

## Subsistence, accommodation and other expenses

The following guidelines apply to the reclaiming of expenditure for accommodation, subsistence and other expenses incurred by GLC employees in carrying out their normal duties.

All claims for accommodation, expenses and subsistence must be supported by valid receipts. Any claims submitted without a valid receipt will be returned to the authorising SSM or Finance Office in the case of the Gateway.

Receipted claims for subsistence will be paid up to the maximum amounts agreed by the GLC Board, but only to the value as detailed on the receipt.

Employees will be eligible to claim for subsistence in respect of meals only where they incur expenditure while carrying out the normal duties of their job or attending a training course/conference outside of the GLC. Any claim will be subject to the employee having to be absent from their normal place of work for the qualifying time period(s) set out below, while carrying out their official duties and to the prevailing maximum rates in operation within the GLC at the time when the expenditure is incurred.

Lunch allowances can normally only be claimed where an employee is absent from their normal place of work and is working/attending meetings outside the GLC. Heads of School can authorise other claims in exceptional circumstances. The claim form must clearly state why the claim is necessary together with a valid receipt for meals purchased. Such claims may be taxable.

SUBSISTENCE RATES			
		Outside London	London
Breakfast Rate	Leave home before 7.00 a.m.	£10.00	£15.00
Evening Meal	Not home before 6.30 p.m.	£20.00	£25.00

The maximum rates of payment for meals will be reviewed annually and will be determined in accordance with HMRC guidance. All claims for meals must be supported by an Itemised VAT receipt and not just a credit/debit card receipt. Claims for alcoholic drinks are not permitted.

Where an employee is staying at a hotel overnight in connection with their work, the cost of taking an evening meal will be reimbursed up to the maximum amount prevailing at the time.

In exceptional circumstances, Heads of School can authorise expenditure in excess of these rates e.g. where there is no reasonable alternative other than to take a meal where the cost exceeds the allowances provided.

Only the actual cost of the meal as indicated on the receipt will be reimbursed. Employees can only claim for their own individual costs incurred, as per the above criteria.

If more than one employee is dining then each person wishing to be reimbursed must submit their own claim, with individual itemised receipts. Photocopies will not be accepted.

## Overnight accommodation

Where GLC employees require overnight accommodation, the room rate should not exceed the limits detailed below wherever possible. If accommodation cannot be sourced within these limits, prior written approval attached to the claim form must be sought from your SSM or finance office in the case of Gateway and fully justified on any accompanying claim forms as to the rationale for the excess costs. If trains are being used for travel, overall costs for accommodation should also take account of potential additional costs such as taxis for reaching hotels. If limits are likely to be exceeded, permission must be sought in advance. It is expected that staff will generally seek rooms from recognised low cost hotels such as Travelodge, Premier Inn in order to minimise any unnecessary expenditure. All overnight accommodation must be agreed in advance.

OVERNIGHT ACCOMMODATION RATES		
	Outside London	London
Room only	£130.00	£150.00

Any excess over this is to be approved by the CEO.

When breakfast is not included in the cost of the hotel, the GLC will either reimburse the cost of breakfast at the hotel, or you can claim up to £15 for breakfast.

If the rate for the room includes dinner, bed and breakfast and this is detailed on the receipt, then the maximum amount claimable including VAT would be:

	Evening meal	Maximum Room Only rate	Breakfast	Total amount claimable
Outside London	£30.00	£130.00	£15.00	£175.00
London	£40.00	£150.00	£15.00	£205.00

An out of pocket allowance of £10.00 may be claimed by employees on an overnight stay. This allowance, which is subject to annual review, is to cover costs of personal telephone calls and other incidental expenses incurred. Receipts should be supplied if available. In line with HMRC guidelines, these are the only items that can be claimed without full receipts.

## Overnight accommodation with spouses or partners

Employees of the GLC who have been properly authorised to attend conferences and who are accompanied by their partners must be aware of the following:

- The GLC will make no contribution to the cost of meals or other expenses incurred by the partner.
- If hotel accommodation is used, the employee will contribute:
  - o Either 25% of the cost of a double room; or
  - o The difference between the cost of a double and single room;
 The employee pays whichever is the least between the two calculations.

## Audits and Spot Checks

All submitted claim forms are subject to regular independent audit by both Internal and External auditors.

## **Equality Statement**

These guidelines apply equally to all GLC employees regardless of their age, disability, sex, race, religion or belief, sexual orientation, gender reassignment, pregnancy and maternity, marriage and civil partnership. Care will be taken to ensure that no traditionally excluded groups are adversely impacted in implementing this policy. Monitoring will take place to ensure compliance and fairness.

## GLC CLAIM FOR TRAVELLING AND SUBSISTENCE EXPENSES

Name:	GLC Academy : .....  Date of claim: .....
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Please ensure that you attach receipts for all items claimed other than mileage. Payment cannot be made unless proof of purchase is supplied.

Staff are reminded that home to school mileage must be deducted from the amount of mileage claimed for each journey. Mileage is paid at 45p per mile for the first 10,000 miles in any tax year and 25p thereafter.

Date	Dep. time	Ret. time	Place and purpose of visit	Miles	Fares	Parking	Meals	Accom.
<b>Totals:</b>								

<b>Claimant use:</b>  Signature of claimant: .....  Date of claim: .....	<b>Budget holder use:</b>  Cost Centre to be charged: .....  Signature of budget holder: .....
	<b>Finance use:</b>  Payment authorised by: .....  Date: .....  Total paid: £.....



