



Contract for Services Expenses Rules and Regulations

Contents

1.	Summary of rates	3
2.	Public sector philosophy and accountability	4
3.	Principles	4
4.	What can be claimed?	5
5.	What cannot be claimed?	5
6.	Expense forms - general	6
6.1	Correct completion and submission of claims forms	6
6.2	Receipts.....	6
6.3	Signatures and authorisation	7
6.4	Frequency of claiming.....	7
6.5	Payment process	7
6.6	Copies of claims	8
6.7	Foreign currency.....	8
7.	Mileage expenses	8
7.1	Scope of allowable mileage claims	8
7.2	Insurance.....	9
7.3	Mileage rates	10
7.4	Checking and confirming mileage.....	10
8.	Travel Expenses	11
8.1	General.....	11
8.2	Parking	11
8.3	Fines.....	11
8.4	Taxis	11
8.5	Rail travel.....	12
8.6	Point of contact airport charges	12
8.7	Flights and hotels.....	12
9.	Meal expenses	13
9.1	Scope of meal expenses.....	13
9.2	Purchase of alcohol	13
9.3	Meal expense limits	13
10.	Miscellaneous expenses	14
10.1	General.....	14
10.2	Incidental out of pocket expenses.....	14
10.3	Calls/ internet.....	14
10.4	Other.....	14
11.	Overpayments	15
12.	Fraudulent claims	15
12.1	Fraudulent claims	15
12.2	National Fraud Initiative	15
13.	Tax / National Insurance	15
14.	Exceptions	16
15.	Contact details	16

The purpose of this document is to ensure that suppliers who are contracted for services have appropriate guidance to enable them to be correctly reimbursed for expenses wholly, exclusively and necessarily actually incurred in providing those services to CCEA.

This document also covers individuals not contracted to work for CCEA who are claiming reimbursement of expenses for attending eligible CCEA events. The terms “supplier” and “claimant” refer to both groups for the purpose of this document.

1. Summary of rates

Mileage rates* (see section 7)

Car / Van	45.0p per mile for first 10,000 miles per tax year 25.0p thereafter
Motorcycle	24.0p per mile
Bicycle	20.0p per mile

Meal expense limits* (see section 9)

Breakfast	Lunch	Evening Meal
£5.40	£7.45	£15.00

*** Rates and limits are subject to change**

Due to possible future budgetary constraints, it may become necessary to reduce expense rates during the term of this Agreement. You will be given as much notice of any changes in advance as possible.

2. Public sector philosophy and accountability

- 2.1** CCEA is fully accountable to its sponsor body, the Department of Education.
- 2.2** 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.
- 2.3** 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.
- 2.4** CCEA has no authority to overspend on its budget.
- 2.5** Any excess income earned through activities such as examinations sales must be surrendered to the Department.
- 2.6** CCEA must comply with various Government policies and guidelines on spending. Many of the rules around supplier expenses relate to requirements as laid down by HM Revenue and Customs (HMRC).

3. Principles

- 3.1** Authorisation to incur expenditure must always be sought in advance from the relevant CCEA contact and, where appropriate, the CCEA Programme Manager or Business Manager.
- 3.2** The overriding principle is to fairly reimburse suppliers for those actual expenses wholly, exclusively and necessarily incurred in providing services to CCEA.
- 3.3** Limits and rates will be reviewed regularly and may be subject to change at any time.
- 3.4** Suppliers should exercise prudence and discretion in their expenditure and consider the business need and reasonableness of any expense.
- 3.5** The Financial Services Team has been directed by the Chief Executive to challenge any expenses that do not follow this document and/or expenses that are viewed as being excessive.

4. What can be claimed?

- 4.1** Expenses that should be claimed via the relevant expense form include:
 - Mileage in relation to CCEA business.

- Receipted travel expenses in relation to CCEA business.
- Receipted meal expenses in relation to CCEA business.
- Receipted allowable miscellaneous expenses in relation to CCEA business.

4.2 Please refer to sections 5 to 9 for more detail.

5. What cannot be claimed?

5.1 As part of their contract, suppliers are responsible for providing whatever equipment that is required to discharge their duties, e.g. stationery, printer ink, pens etc.

5.2 Costs which are private or non CCEA work related are not reimbursable.

5.3 Some items are directly sourced by CCEA on behalf of suppliers to deliver best value; these cannot be bought/booked by suppliers and include:

- Overnight accommodation/hotels – booked centrally by the CCEA Procurement Team.
- Flights – booked centrally by the CCEA Procurement Team.
- Venues for meetings and conferences.
- Use of external catering agencies.
- Books for related reference and support.
- Most items normally procured through the CCEA Procurement Team.
- If a supplier is unsure if a particular expense can be claimed the supplier should check with their relevant CCEA contact and/or CCEA Payroll Team before incurring the expenditure.

6. Expense claims forms - general

6.1 Correct completion and submission of claims forms

- 6.1.1 A supplier must enter their name and UK National Insurance Number on every page of the relevant claim form. The national insurance number is a key reference for CCEA's and HMRC's records and the supplier should therefore ensure that it is given correctly.
- 6.1.2 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.
- 6.1.3 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 either not be paid or be deemed as a taxable benefit and tax deducted accordingly.
- 6.1.4 Any unused lines must be cancelled out by putting a pen through the lines. This is to prevent amendments after the claim has been signed and is an audit requirement.
- 6.1.5 Claimants should allow sufficient time for submission of the claim for both authorisation and for it to arrive with the CCEA Payroll Team.
- 6.1.6 The responsibility for ensuring that the form has been correctly completed lies with the claimant.
- 6.1.7 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 as expeditiously as possible.
- 6.1.8 Payment of properly authorised claims is made by CCEA Payroll Team on a monthly basis, however CCEA does not guarantee that payment will be made in month of receipt.

6.2 Receipts

- 621 All expenses claims (except mileage claims) must be accompanied with valid and dated receipts detailing the expense incurred in order to claim. Summary credit card receipts are not acceptable. This is a requirement of HMRC. Failure to provide a detailed receipt will either result in the item being taxed or payment not being made.
- 622 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 securely attached to the claim.

623 If the supplier cannot produce a receipt, the CCEA Programme Manager or Business Manager must countersign each relevant line as their authority to pay without the proper evidence being provided.

624 The lack of a receipt will be challenged by the Financial Services team and may result in payment not being made.

625 Continued failure to submit receipts will result in the claimed expenses not being paid.

6.3 Signatures and authorisation

6.3.1 Each page of the expense form must be signed by the claimant. This is the claimant's legal declaration that the expense form is a true and fair reflection of the business expenses actually incurred.

6.3.2 Each page of the form must be fully reviewed and signed by the relevant CCEA 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.

6.4 Frequency of claiming

6.4.1 Expense claims must be presented as soon as possible after the expenditure is incurred. Any claims made beyond three calendar months will require a counter-signature from CCEA's Chief Executive. The Chief Executive will require an explanation for the delay.

6.4.2 Expense forms should not be accumulated by claimants as a method of saving up cash.

6.4.3 Any expense claimed beyond 12 calendar months after the date it is incurred by the claimant will not be reimbursed.

6.5 Payment process

6.5.1 All valid expenses claims are processed for payment on a monthly basis. Due to pension legislation and HMRC rules payment will only be made to individuals who have supplied certain compulsory personal information on the relevant form. CCEA will use this information solely for the purpose of payment. We will only share this information with a third party if there is a legal or regulatory requirement to do so. Further information including payment dates is available on the CCEA website:
http://ccea.org.uk/about_us/work_us/contract_services/payment_faqs

6.5.2 CCEA makes payment by BACS i.e. automatically transferred into a UK bank account. It is the responsibility of the claimant to ensure that their bank details have been provided to the CCEA Payroll Team using the relevant form. No payments can be made by cheque.

6.5.3 Where a claim is deemed to be calculated incorrectly, the incorrect amount will be deducted from the claim before payment.

6.5.4 Part payment of an expense claim, whether completed correctly or incorrectly, is not possible.

6.5.5 CCEA do not offer advances in relation to expenses.

6.6 Copies of claims

6.6.1 Suppliers should keep a copy of all claims (and receipts) for their own records – especially when referencing dates and items last claimed.

6.6.2 CCEA are unable to pay lost claims; however we will accept an authorised copy if one has been made.

6.7 Foreign currency

6.7.1 Foreign currency receipts will be converted to sterling at the conversion rate on the day the claim is processed by the CCEA Payroll Team.

7. Mileage expenses

7.1 Scope of allowable mileage claims

7.1.1 Mileage is payable for actual miles travelled on CCEA business only. Mileage is not an allowance; it is intended to be a reimbursement of petrol and vehicle running costs actually incurred by the claimant.

7.1.2 When planning a journey of any sort, suppliers are required to compare standard class public transport costs versus the cost of claiming mileage, taking into account the business need. Where appropriate and cost effective, suppliers should seek to use the cheapest form of transport available including the use of public transport.

7.1.3 When travelling from the Republic of Ireland, suppliers should use public transport where possible and appropriate. Where this is not possible, written permission must be sought in advance and only granted after considering the alternative public transport options.

7.1.4 Where a supplier 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 CCEA Payroll Team before any travel is undertaken in order for them to advise appropriately.

7.1.5 Suppliers must include a clear description of the business need for travelling.

- 7.1.6 The registered home or business address of the claimant according to CCEA's records will be used by CCEA Payroll Team as the basis for checking mileage claims. Mileage to/from holiday homes, hotels and other non-registered addresses cannot be claimed.
- 7.1.7 It is mandatory that postcodes are stated for to and from addresses.
- 7.1.8 Payment for mileage claims which are deemed excessive will be withheld.
- 7.1.9 Mileage can only be claimed by the driver of the vehicle used for the journey. Passengers cannot claim mileage.
- 7.1.10 Mileage cannot be claimed if public transport or any means of transport other than car, van, motorbike or bicycle is used.
- 7.1.11 If a claimant is attending CCEA or other location for more than one event on the same day, mileage can only be claimed once unless prior approval is given by the CCEA contact for additional journeys.
- 7.1.12 A maximum of 20 miles can be claimed for returning scripts and coursework samples.

7.2 Insurance

- 7.2.1 Suppliers using a private car on CCEA business must ensure that they have a valid driving licence as well as the appropriate business insurance cover from their insurer (for all required geographical regions).
- 7.2.2 Ensuring that the correct insurance cover is obtained is the responsibility of each supplier. No claim will be accepted by CCEA in respect of any liability arising directly or indirectly from such use. Any use of a car on CCEA business without the above cover will render the vehicle uninsured.
- 7.2.3 All vehicle running costs, e.g. insurance, maintenance, wear and tear will be borne by the supplier. The approved mileage rate is designed to cover such costs.

7.3 Mileage rates

- 7.3.1 Current rates payable per mile are set out in section 1. *Due to possible future budgetary constraints, it may become necessary to reduce expense rates during the term of this Agreement. You will be given as much notice of any changes in advance as possible.*

7.4 Checking and confirming mileage

- 7.4.1 Mileage claims are checked to ensure that the mileage stated is reasonable with regard to recommended routes and distances. These routes are verified using route-planner websites between postcodes. CCEA pay the direct routes per route planner.
- 7.4.2 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.
- 7.4.3 Any mileage deemed as being excessive will be deducted.

8. Travel expenses

8.1 General

- 8.1.1 Travel expenses refer to situations where suppliers are required to make travel arrangements, other than journeys by private car, in the performance of their official duties for CCEA.
- 8.1.2 CCEA does not reimburse for first class travel. If a supplier uses such travel, the supplier will only be refunded for the standard class.
- 8.1.3 If a claimant is entitled to and uses free public transport no payment will be made by CCEA as no cost has been incurred.
- 8.1.4 Receipts detailing the costs of all items claimed must be provided for all claims.

8.2 Parking

- 8.2.1 Suppliers are asked to keep the cost of car parking to a minimum, especially when required to park overnight. CCEA requires its suppliers to use long stay car parks at local airports unless they have a disability which causes problems with mobility.
- 8.2.2 Excessive car parking charges may be challenged and may not be fully refunded.

8.3 Fines

- 8.3.1 The company will not reimburse any parking, speeding or wheel clamping fines incurred whilst engaged on CCEA business.

8.4 Taxis

- 8.4.1 Taxis should only be used where there is no suitable public or private transport available.
- 8.4.2 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.
- 8.4.3 Where the taxi fare is expected to be large (>£20), advance permission should be obtained from the relevant CCEA Education Manager, Programme Manager or Business Manager in advance of the journey and evidence of this permission supplied with the claim.

8.4.4 The reason for using the taxi should be stated on the expense claim form.

8.4.5 Claims for taxi travel without receipts will not be paid.

8.4.6 No limousine services are allowable.

8.5 Rail travel

8.5.1 CCEA will not reimburse for 1st class train fares but will reimburse for normal fares where appropriate and pre-approved.

8.6 Point of contact airport charges

8.6.1 Luggage booking charges that cannot be paid for in advance when booked centrally can be claimed.

8.6.2 Expenses for excessive amounts of non CCEA business related luggage cannot be claimed.

8.6.3 CCEA business related baggage can be claimed e.g. conference materials.

8.6.4 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/out of CCEA working hours will be considered on a case by case basis.

8.7 Flights and hotels

8.7.1 Flights and hotels must be booked centrally by the CCEA Procurement Team. This must be arranged through the relevant CCEA contact. Suppliers are not permitted to book their own flights and accommodation.

9. Meal expenses

9.1 Scope of meal expenses

9.1.1 Meal expenses are payable to claimants when they are required to purchase a meal away from their normal place of work wholly and exclusively incurred in providing services to CCEA.

9.1.2 Meal expenses are not payable where a meal has already been provided by CCEA or another organisation/venue commissioned by CCEA.

9.1.3 In all cases, the time spent on CCEA business must be clearly stated and receipts provided.

9.2 Purchase of alcohol

9.2.1 CCEA will not reimburse claimants for the purchase of alcohol.

9.3 Meal expense limits

9.3.1 The per-person limits are set out in section 1 (Rates are subject to change at any time).

9.3.2 The meal cost limits are not allowances and include VAT.

9.3.3 The limits include any non-discretionary service charges. If a supplier offers a gratuity that is discretionary, this will not be refunded.

9.3.4 For a claim for lunch to be allowable the supplier must have been in attendance at CCEA or approved venue both before and after lunch. That is lunch will not be reimbursed if purchased before or after the suppliers time spent at CCEA.

9.3.5 Any meal expenses exceeding these limits must be borne by the claimant.

10. Miscellaneous expenses

10.1 General

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

Fees and expenses paid to a third party	Room service
Credit card charges	Mini bar bills/alcohol
Passport replacements	Hotel videos and pay TV
Uniforms / personal clothing	Fees for pre booking seats
Attendance at recruitment interviews	Newspapers & magazines
Car washing, car cleaning	Computer software of any kind
Printing consumables and cartridges	General stationery
Mobile phone top-up cards	Child minding costs
Personal gifts, e.g. birthday presents	“Fast track” airport charges
Parking and traffic violation fines, including car park fines and clamping	
General car/bike consumables e.g. tyres, puncture repairs	
Toiletries, luggage, magazines and books purchased when staying away	
Computer equipment, including USB memory sticks	

10.1.2 Contracted suppliers are responsible for the provision and maintenance of any telephone, computer and/or other equipment required for the proper provision of the contracted services.

10.1.3 If a claimant is unsure of what constitutes a valid miscellaneous expense they should contact the CCEA Payroll Team for advice.

10.2 Incidental out of pocket expenses

10.2.1 Un-receipted incidental out of pocket expenses are not claimable.

10.3 Calls/ internet

10.3.1 CCEA related business calls from private mobiles or landlines are claimable as expenses provided they can be supported by an itemised bill from the telecomms supplier.

10.3.2 Telephone line rental and broadband charges cannot be claimed.

10.3.3 A valid itemised bill of charges from the telecomms supplier must be provided if internet claims are made.

10.4 Other

10.4.1 Ink, photocopying charges or the cost of stationery cannot be claimed.

10.4.2 A valid printed post office receipt must be provided if postage claims are made.

11. Overpayments

- 11.1** It is the responsibility of claimants to immediately make CCEA Payroll Team aware if they have received an overpayment of fees or expenses in error.
- 11.2** All overpayments must be repaid in full, by electronic bank transfer, or, with prior agreement, by deduction from future payments. Bank details for electronic payments can be obtained from the Payroll team.

12. Fraud prevention

12.1 Fraudulent claims

- 12.1.1** It is the claimant's responsibility to ensure that all claims submitted comply with this document. Submission of fraudulent claims will be considered as breach of the supplier's contract for services if applicable and may lead to termination of that contract. CCEA may also instigate proceedings to recover fraudulently claimed amounts if necessary.

12.2 National Fraud Initiative

- 12.2.1** The National Fraud Initiative requires CCEA to participate in a data matching exercises to assist in the prevention and detection of fraud. We are required to provide particular sets of data to the Comptroller and Auditor General for matching at their request.
- 12.2.2** Key payroll data and personal identifiers, such as contact details, may be provided to bodies responsible for auditing and administering public funds for the purposes of preventing and detecting fraud. For more details
http://www.niauditoffice.gov.uk/index/national_fraud_initiative.htm

13. Tax / National Insurance

- 13.1** Payments of fees for services delivered by contracted for services individuals are treated as taxable earnings by HMRC and are therefore subject to PAYE Income Tax and will be paid through CCEA's monthly CFS Payroll.
- 13.2** Reimbursement of valid business expenses as set out in the document above are not currently subject to Income Tax or National Insurance.
- 13.3** The current mileage rate is not subject to National Insurance.

14. Exceptions

- 14.1** If a claimant wishes to ask for an exception to be made to this document a written request should be submitted to the relevant CCEA contact. The request should be made in advance and state the reasons as to why an exception is being sought. The request will then be passed to CCEA management for consideration. No costs should be incurred in advance of the request being approved if applicable.

15. Contact details

Please quote National Insurance Number in all correspondence and have it available if contacting by telephone.

CCEA Financial Services

T. +44 (0) 28 90 261235

F. +44 (0) 28 90 314665

E. finance@ccea.org.uk