



A Multi-Academy Trust

Expenses Policy

This policy was adopted	November 2022
The policy is to be reviewed	Every 2 years

1 Purpose and scope

The principles of this policy are:

- To ensure staff (including governors and trustees) are reimbursed on a timely basis for all reasonable expenses incurred wholly, necessarily and exclusively in the course of the Trust's business;
- That staff should not incur any personal financial benefit through their employment with the Trust other than their agreed salary. Any breach of this principle may lead to disciplinary action;
- To ensure staff are aware that only by complying with the policy can the academy make reimbursements of expenses without deduction of tax;
- To recognise there are situations where an employee may be entitled to benefits in addition to their salary; this policy sets out the relevant provisions in this regard
- To ensure the Trust complies with its legal and tax obligations;
- To ensure staff are aware that public relations and perceptions require the Trust not only has a rigorous, effective and transparent staff expenses policy in place but also that no misleading or unfortunate impression can be created in the application of this policy.
- To instruct Internal auditors will be requested to carry out periodic reviews of the application of this policy
- To establish that the CEO is the Accounting Officer of the Trust and is accountable to Parliament for Regularity compliance of the Trust i.e. ensuring public funds are used for their intended purpose. The CEO is therefore ultimately responsible for the application of this policy and responsible for delegation of authoritative responsibility in respect of this policy
- To outline the claims procedures and ensure that the Trust manages this part of its financial transactions with due diligence. The policy and procedure are mandatory to all staff. They provide guidance to all individuals claiming reimbursement of travel, subsistence or other expenses incurred in connection with Trust business.
- To make this applicable to governors, directors, trustees, members of committees, full and part time members of staff, agency staff working for the Trust, other temporary staff, and volunteers.

2 Authorisation procedures

- Payments to members of staff for personal expenditure (i.e. mileage, subsistence etc.) must be made using a travel and expenses claim form (Appendix 1).
- The procedures for the reimbursement of expenses incurred by staff while engaged on school business are set out below. All staff wishing to claim reimbursement of expenses should pay particular attention to these procedures, which also include mileage, and subsistence rates.
- Supporting documentation (e.g. receipts, proof of stay, and other supporting information) must be attached to the travel and expenses claim form.
- Before any expenses are paid they will require approval and authorisation. The relevant Line Manager must approve all travel claims. Claims which are

not authorised in compliance with these procedures will not be processed and will be returned unpaid.

- Payment will be made via BACS transfer direct to the bank details provided or held on file.
- Personal clubcards/ reward cards should not be used when buying on behalf of the school, as this can be viewed as a benefit.
- Any claims suspected of being fraudulent will be investigated and referred to PLT's directors.
- All claims must be submitted within 3 months of expense incurred, claims submitted after this date will not be paid unless there are exceptional circumstances.

3 Car Mileage

- Members of staff who have to use their own private car on Trust business must seek prior authority to do so from their Line Manager.
- Before travelling, staff members are required to compare standard class public transport costs, and, if cheaper and practical, should opt for rail travel when a direct rail service is available.
- A personal car should only be used for travel if it is calculated to be cheaper than hiring a vehicle. Please consider that if you are staying overnight and looking to hire a car for more than one day, it would likely be cheaper to use your own car, when the pool car isn't available.
- To help make best use of Trust resources, availability of the Trust pool cars should always be checked prior to using a personal car.
- All fuel purchased for use in a Trust owned vehicle will be reimbursed at the direct cost shown on the petrol receipt, i.e. not at the HMRC personal mileage rate. The receipt must be submitted with the claim.
- The Trust policy is to reimburse all personal mileage at HMRC approved rate.
- The mileage rates payable by the Trust include an element to defray the cost of insurance as well as vehicle depreciation, fuel etc.
- Normally mileage claims will be paid only for journeys which start and end at school or from home to the destination, whichever is the shorter distance. If travelling directly from or to home the normal mileage which would have been travelled from home to school should be deducted from the total mileage claim for the journey.
- Full details of all journeys including the date, reason for the journey, starting point and destination should be shown on the travel and expenses claim form (see Appendix 1).
- The school will not, under any circumstances, reimburse parking or speeding fines.
- Staff driving in Trust vehicles or on Trust business must ensure they adhere to all road, traffic and parking laws and regulations.

4 Insurance

- Driving licence and MOT certificates must be presented to the relevant member of HR for validation checks prior to a vehicle being used on Trust business.

5 Public Transport

- Wherever possible and if practical, employees should travel by train or bus or car share when making the same journey.
- Where staff use public transport, reimbursement will be on a receipt's basis, provided the expenses are reasonable.

6 Rail Travel

- Wherever possible employees should travel by train at 2nd class passenger rate. Staff may choose to travel at 1st class public transport but they will only be reimbursed the cost of 2nd class travel.
- The school is only liable for the costs relating to a member of staff's travel. Any accompanying persons will be responsible for their own costs. The exception to this is where their attendance is required as a representative of the school and in such circumstances, prior approval must be obtained from the Line Manager.

7 Subsistence Allowance: Daily and Overnight

- The subsistence rates listed below represent the maximum permissible rates available.
- Where staff travel on school business and an overnight stay is necessary, an overnight subsistence allowance may be claimed.
- The reasonable costs of accommodation, food and drink may be claimed, when supported by receipts.
- The school will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a spouse or other family members.
- While staying away from home, other than accommodation, travel and the food allowances listed below, PLT will not cover any other incidentals (including, but not limited to: newspapers, bar drinks, hotel videos or fitness facility charges).
- Hotel costs must be at a reasonable price for the area. If a room is to cost over £150 a night, this must be approved by the CFO prior to booking.
- Hotel bookings should always be made in advance with prior approval from the budget manager, unless in exceptional circumstances. This will enable the Trust to benefit from lower prices when using providers with preferential rates.
- Where a member of staff has a meeting that requires them to leave home before 7am, they may stay at a hotel the night before the meeting. This is only applicable if it is shown that the meeting cannot be arranged at a different time to avoid early departure on the day.
- Subsistence
 - Lunch - PLT will pay for a working lunch only, which should be approved by your line manager prior to purchase.
 - Evening meal - When working away from home, you will be reimbursed for a meal up to a total value of £25. This will include a reasonable meal, and a non-alcoholic drink.

8 Entertaining

- The general principle regarding the reimbursement of entertainment expenditure is that staff members will be reimbursed reasonable entertaining costs for themselves and guests where guests are present for a professional purpose, their presence is considered to be beneficial to the school and where prior approval from has been granted.
- Expenses for entertaining will only be reimbursed for staff who have a valid reason for being present. An appropriate cost for entertaining is considered to be £15 per head for lunch and £25 for dinner and gratuities.
- It is stressed that no reimbursement of entertaining expenses will be made unless the above guidelines are followed. In addition, it should be noted that under no circumstances will the school contribute to the cost of entertaining when only members of staff are involved.
- The following information should be included on/with expense claim forms regarding entertaining expenditure:
 - names of attendees
 - the organisation they represent
 - the purpose of the entertainment (e.g. negotiation of contract)
 - appropriate receipts.
- No alcohol is permitted to be purchased from Trust funds in connection with the above bullet points, or at any time.

9 Foreign visits (this could include ski trips, cultural trips, return exchange visits)

- While abroad a maximum of £10 per day per person may be claimed for additional expenses such as coffee, tea etc.
- If staying with a foreign family then up to £20 may be spent on gifts for the foreign family. Receipts are required for this.

10 Miscellaneous expenses

Telephone Calls and IT Related Expenses

- Home and telephone calls – if staff are required to make excessive business calls on their home or mobile telephones and incur additional costs as a result this can be reclaimed using the expenses claim form. This must be pre-authorised by the Headteacher/CFO or CEO prior to usage. The claim must have attached the appropriate bill to the staff expenses claim form with the relevant business calls highlighted and only these will be reimbursed.
- In all cases provision of top up cards for Pay as you Go services are not permitted as HM Revenue & Customs rules cannot be met.
- Broadband and Internet Connections – The Trust will not reimburse staff for personal broadband or internet connections as the Trust cannot demonstrate sole and exclusive business use to satisfy HM Revenue and Customs guidelines.
- The Trust recognises there will be exceptional cases where it is an absolute necessity for staff to work from home, using a dedicated 3G or 4G internet

dongle. In these circumstances the Trust will arrange for direct provision of the service, following approval by the Headteacher.

11 Interview Expenses

- Expenses will be paid to candidates who incur unreasonable expenses and will be reimbursed in the first month's salary for successful candidates or by BACS for unsuccessful candidates.
- Please note that for candidates travelling from abroad travel expenses will only be paid from the first point of arrival in England and, in exceptional circumstances, one night's bed and breakfast accommodation will also be paid.

12 Expenses Claimable

- Subsistence – only claimable on an overnight stay and must reflect actual cost up to a maximum (see above)
- Public Transport (trains, buses, ferries)
- Taxis
- Airfare (internal flights only, as long as this is the overall cheapest option for the full journey. Proof of this will be required.)
- Car Parking
- Congestion Charge
- Toll Charge
- Telephone calls
- Interview expenses to the successful candidate
- Eye tests for DSE users
- Relocation expenses on senior appointments (see Annex 1)

13 Expenses Not Claimable

- Employees acting as agents for the school – where an employee pays for any goods and services which are not specifically consumed by the employee then the reimbursement should be made via accounts payable (cheque request form)
- Parking and Speeding fines

14 Staff benefits

- There are certain staff benefits which have been agreed with the Board and are made in addition to salary:
 - Free tea and coffee in the staff room

15 Cash Advances

Members of staff who are about to do extended work or to embark on extended travel on behalf of the Trust, and who will be required to incur expenditure while on the trip or doing business for the Trust may claim a cash advance.

- Only the Executive Head, CFO or CEO can authorise cash advances.
- Requests for cash advances should be made well in advance of the work or travel to allow for payment before the travel/work date.
- Claimants must state:
 - That it is an advance
 - How much is required
 - The purpose for which this is required
 - The planned dates of travel/work
- The requirement for authorisation for cash advances is the same as for other expenses claims
- Within 21 days of returning from the travel or completing the work claimants must provide an expenses claim and/or reimbursement of the advance to the Central Finance Team.

16 Spectacles for Visual Display Unit/Display Screen Equipment (VDU/DSE) Users

If an employee's work involves regular or prolonged use of VDU/DSE they will be entitled to claim for a VDU/DSE eye test up to the value of £40. This claim is only against an eye test that is specifically a VDU/DSE eye test not a standard eye test without VDU/DSE assessment. This eye test can be completed by most optometrists.

If an employees work involves regular or prolonged use of VDU/DSE and they need glasses specifically for VDU/DSE use they will be entitled to claim for up to £80 towards the cost of the glasses.

If a member of staff test shows they require glasses for other vision defects such as reading or long distance, but not specifically for VDU/DSE work, we will only reimburse the cost of the eye test, not any amount towards the glasses.

Staff will need to provide receipts alongside the filled out form in Appendix 2

Regular or prolonged use of VDU/DSE as a general rule will apply to support staff that use a screen for a large proportion of their role.

17 Training Courses

- The Trust provides training courses to enable employees to improve their effectiveness at work.
- All costs and expenses of in-house training courses are borne by the Trust.
- Where it is necessary for staff to travel to attend such courses, any travel and subsistence expenses incurred may be claimed as business expenses under the rules indicated in the sections 3,5 and 9 of this policy.
- The Trust will also meet the cost of external courses where the training leads to the acquisition or improvement of knowledge, skills or personal qualities which are likely to prove useful in carrying out the member of staff's current or potential duties of their employment.
- These courses for which the Trust will pay, must be authorised by the appropriate line manager with the agreement of the Headteacher, before the

training takes place. A request may be refused but in this case the line manager or Headteacher will give reasons.

18 Car Parking

Parking costs incurred in the course of Trust business travel may be claimed as expenses, but the costs of parking otherwise at the normal place of work may not be claimed.

19 Using Personal Transport on Trust Business

Note: No tax or NIC liability arises in respect of mileage claimed for the use of the employee's own car under the above rules and details need not be reported in personal tax returns.

20 Hired Vehicles

The cost of fuel used for Trust business purposes in cars and vans hired by the Trust should be entered on the staff expenses claim form under travel. This will be reimbursed at the direct cost shown on the petrol receipt.

21 Professional Subscriptions and Membership of Professional Bodies

Normally personal professional subscriptions for members of staff are the personal responsibility of individual members of staff. No reimbursement will normally be provided by the Trust for such costs, although individual staff members may be able to claim tax relief for such costs either through their tax code or on their own tax self-assessment returns.

However, if there are benefits to the Trust, by being a member of an organisation, payment may be allowable but this must be agreed, prior to the expense being incurred, by the Headteacher.

22 Governance Allowances

Members of the governing board may claim allowances to cover expenditure necessary to enable them to perform their duties. This does not include an attendance allowance, or payment to cover loss of earnings. This does not include travel costs to a meeting in your local hub, however travel costs to different hubs or areas are covered in line with the criteria of this policy. Any claims of allowance must be made in line with the criteria set out in the policy.