



Policy:	Staff Expenses Policy
Date implemented:	November 2021
Date of review:	September 2023
Date of next review:	September 2024
Lead professional:	CEO
Status:	Statutory

## Staff Expenses, Travel and Subsistence Policy

### 1 RATIONALE

As a general rule, staff will be reimbursed for all reasonable expenses which they incur wholly, necessarily and exclusively in the course of Trust business. Such expenses are not including expenses granted under other budget headings for which the financial regulations, purchase order processes and Trust bank card processes apply.

### 2 AIMS

This policy will ensure that the Trust adheres to and complies with HMRC regulations and with the regularity provisions of the ESFA. It is therefore essential that the procedures detailed in this policy be followed when making any expenses claim. This will enable the Trust to make the reimbursement of expenses without deduction of tax.

### 3 PROCEDURES

#### Authorisation Procedures

Payments to members of staff should ordinarily be for personal expenditure (i.e. mileage, subsistence etc.) and must be made using the Trust's payroll provider "Edupay" and accompanied by relevant receipts/proof of purchase.

For all travel claims, the least expensive mode of travel should be used where reasonable.

Claims for reimbursement by this method will not be approved where an individual has incurred costs in respect of purchases and/or equipment from other budgets, which should be ordered using the Trust's usual ordering process. The Trust has processes in place for making purchases which must be complied with.

Expenses incurred for items other than travel and subsistence as stated in this policy can only be incurred after obtaining the prior written approval of either the CFO, Finance Manager or Head of School (in consultation with the aforementioned CFO/Finance Manager). The responsibility for approval of expenses will be set in the Edupay system in line with this policy.

**No one may authorise their own expense claim.**

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 claim in Edupay. The Central Finance Team/Payroll Manager are available for assistance in uploading these documents should this be required.

Before any expenses are paid they will require approval and authorisation. Approval will be in line with this policy and is set in the Edupay system. Claims which are not authorised in compliance with these procedures will not be processed and will be returned unpaid. Any claims which are contentious or for which there is any doubt as to compliance will require the prior written approval of either the CEO or CFO. Payment will be made via payroll.

If a member of staff attempts to submit a false claim this will be treated as a serious offence which may lead to disciplinary action and/or a referral to the police.

## 4 TRAVEL EXPENSES

### Vehicle Mileage

In accordance with HMRC regulations, the first 10,000 business miles per annum travelled by a member of staff in his/her own car will be reimbursed at the higher rate. Mileage above 10,000 miles per annum will be paid at the lower rate. The rates which will be reimbursed are set annually by the HMRC but the current approved school rates are:

**Up to 10,000 miles - 45.0p per mile for business use**

**Over 10,000 miles - 25.0p per mile**

**Passenger miles – 3.0p per mile**

**Motorcycle – 24p per mile**

Normally mileage claims will be paid only for the shorter of, the distance between home and destination, or distance between school and destination.

The Trust does not normally pay travel from home to normal place of work. In the circumstance of a “second trip” – such as an out of hours emergency callout journey, which the CEO or CFO has approved, it is possible to claim the full mileage. You should be aware that the reimbursed mileage is taxable.

Full details of all journeys including the date, reason for the journey, starting point and destination should be provided.

Adequate stoppage time and rest breaks should be allowed on all journeys and the vehicles must be in roadworthy condition including tax and MOT at the time of the journey. The Trust will not, under any circumstances, reimburse speeding fines.

#### Vehicle Mileage

Staff must ensure that they have adequate personal car insurance with an appropriate extension to cover use in connection with Trust business.

The mileage rates payable by the Trust include an element to defray the cost of insurance, vehicle depreciation, fuel etc.

#### Public Transport

Wherever possible 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 receipts basis, provided the expenses are reasonable.

Where required, staff are advised to register their oyster cards and open online oyster accounts to enable them to obtain supporting evidence for travel claims.

#### Rail Travel

Wherever possible employees should travel by train at 2<sup>nd</sup> class passenger rate. Staff may choose to travel at 1<sup>st</sup> class public transport but they will only be reimbursed the cost of 2<sup>nd</sup> class travel.

The Trust 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 Trust and in such circumstances prior approval must be obtained from the CEO/CFO.

#### Subsistence Allowance – Daily and Overnight

The subsistence rates listed below represent the maximum permissible rates available.

Where staff travel on Trust business and an overnight stay is necessary, an overnight subsistence allowance may be claimed subject to the prior written approval of the CEO or CFO. The Trust will reimburse the reasonable costs of accommodation (where it has not been possible to arrange this beforehand), food and drink (non-alcoholic) when supported by receipts and where the journey has been approved prior to it taking place.

The Trust 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 relating to a spouse or other family members.

Members of staff should note that items of a personal nature, such as alcoholic drinks, tobacco, e-cigarettes, mini-bars, video hire etc. will not be reimbursed and these should be deducted from any bills submitted for reimbursement.

Subsistence: Only claimable if an overnight stay is involved and meals are not provided. This must reflect the actual cost of meals/beverage up to a maximum of:

<b>Breakfast</b>	<b>£ 5.00</b>
<b>Lunch</b>	<b>£ 8.00</b>
<b>Tea</b>	<b>£ 5.00</b>
<b>Dinner</b>	<b>£ 20.00</b>
<b>Overnight Stay (B&amp;B outside London)</b>	<b>£95.00</b>
<b>Overnight Stay (B&amp;B inside London)</b>	<b>£130.00</b>

### Entertainment

All entertainment allowances must have prior approval which will be granted only in exceptional circumstances and funded from unrestricted funds. 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 Trust and where prior approval from either the CEO or CFO has been granted.

Expenses for entertaining will only be reimbursed for staff who have a valid business reason for being present.

Appropriate costs for entertaining are:

Lunch - £15 per head

Dinner - £25 per head to include wines 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 Trust contribute to the cost of entertaining when only members of staff are involved.

The following information should be included when submitting a claim for expenses via Eupay regarding entertaining expenditure:

1. names of attendees
2. the organisation they represent
3. the purpose of the entertainment (e.g. negotiation of contract)
4. appropriate receipts.

If you are embarking upon an educational visit or journey, would you please consider the following when preparing your budget:

### Foreign Visits

While abroad a maximum of £10 per day per person may be claimed for additional expenses such as refreshments. Receipts are not required.

All expenses for exchange visits, foreign visits and school journeys must be claimed using Edupay.

## 5 MISCELLANEOUS EXPENSES

### Telephone calls and mobile phones

The Trust provides mobile phones only where there is a specific operational need. It is Trust policy that private use is discouraged except in emergencies. If any private use is involved then the staff member may be required to reimburse the Trust for the associated cost.

Staff will not be reimbursed for the rental of personal mobile telephones but will meet the cost of business calls made on the phones subject to evidence of the calls being provided (and being essential) when submitted via Edupay.

### Expenses not claimable

- Employees acting as agents for the Trust – where an employee pays for any goods and services which are not specifically consumed by the employee then the reimbursement should be made only with the prior written approval of the CEO or CFO.
- Relocation expenses
- Post entry training
- Professional subscriptions
- Parking and Speeding fines

### Non-staff expenses

This includes expenses incurred by donated staff, volunteers, visiting speakers, consultants, agency staff, members, trustees, and governors acting in an agency capacity for the Trust.

- Speakers visiting the Trust at their own request or at that of a partner school will not receive any expenses.
- Speakers invited by the Trust and whose services can be regarded as a normal part of their services will not be paid fees or expenses
- Speakers invited by the Trust to give a service excluding the above may have their expenses paid with the prior approval of the CEO or CFO on the same basis as the interview expenses above
- Donated staff, agency, staff, consultants, external bodies, members, trustees/ governors acting in a capacity other than as trustees or governors may incur expenses on behalf of the Trust but only with the prior written approval of the CEO or CFO and in the case of trustees and governors, the prior written approval of the Chair. Such expenses must be proved to be wholly, exclusively and reasonably spent on Trust business. Document requirements, procedures and limits with the exception of mileage are the same as for staff expenses in addition to prior written approval.

Payment will usually be made by BACS to the claimant's bank account

Other trustee and governor expenses will be paid in accordance with the Governors and Trustee's Expenses policy.

None of the above categories of persons may claim costs incurred for third parties including other staff or students without the express written permission of the CEO/ CFO.