



Staff Expenses Policy and Procedures

Formally adopted by the Trust	
On:-	28.09.2021
Trustees:-	Property and Finance Committee
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Staff Expenses Policy and Procedures

The purpose of this policy is to outline the criteria under which staff are able to claim for reimbursement of reasonable, pre-authorised business expenses. Where expenses cannot be identified within this policy, the Chief Executive Officer or Chief Financial Officer will make the decision regarding the reimbursement of that expense.

Staff may claim reimbursement for reasonable expenses incurred wholly and necessarily in the course of the trust's business. These may arise from attending meetings, training or conferences, or purchases made on the trust's behalf. Any purchase made on behalf of the school must be approved by the budget holder prior to purchase. The majority of business expenditure should be incurred through the school approved purchasing process rather than incurred directly by staff. A claim should therefore be used to reimburse incidental expenses only.

It is essential that Inland Revenue regulations are met and therefore this policy must be adhered to when making an expenses claim. Claims which do not comply with these procedures will not be processed and will be returned. Any attempt to submit a false claim will be treated as a serious matter which may lead to disciplinary action.

Claiming Expenses

- Claims for reimbursement of personal expenditure by staff must be made using the Request for Reimbursement form. Reimbursement will be made by BACS or Petty Cash. The maximum limit for a Petty Cash payment is £5.
- Staff must obtain approval from the budget holder and the Trust Finance Office before purchasing goods on behalf of the school. If prior approval is not obtained the school reserves the right to decline payment. At all times due consideration must be given to achieving value for money. All goods purchased must be delivered to trust premises. Requests for reimbursement for any goods delivered to a home address will be declined.
- Supporting documents required as evidence, such as fully itemised original receipts must be attached to the claim form. Photocopies or credit card transaction slips are not sufficient.
- Claim forms must be approved and signed by the budget holder. Where the claimant is also the budget holder, the claim must be approved by the Headteacher or Head of School, or Chief Financial Officer if the claim is being submitted by the Headteacher or Head of School.
- Alcohol must not be purchased using school funds and to this end no claim will be approved for alcohol under any circumstances.
- Claims must be submitted no later than 2 calendar months following purchase of goods or date of travel.
- Travel expenses are submitted to the trusts payroll bureau on or by 19th of the month and will be paid in the following months' salary.

Travel Expenses

- Eligible expenses include travel to and from meetings, training and conferences.
- Mileage must be calculated according the shortest route to and from the required destination, deducting any mileage that would normally be covered travelling to and from school.

Mileage claims must be submitted on a Travel, Subsistence & Expenses form and will be processed through payroll at the current HMRC business mileage rate (currently 45p per mile). The rate is paid irrespective of the fuel type or capacity of the car. Staff are encouraged to car share where possible.

- The date, starting point, destination of the journey and reason for the journey must all be shown on the claim form.
- The Trust will not, under any circumstances, reimburse fines or penalties for speeding, parking, congestion or emission charges

Parking costs

Costs incurred for parking whilst on school business or attending an event paid for by the school, must be claimed on the Travel, Subsistence & Expenses form for reimbursement via payroll. Claims must be submitted to the Trust Finance Office together with valid receipts. Please be aware when paying parking charges that either the ticket or receipt issued must be retained and attached to the form.

Vehicle Insurance

As the Trust does not provide vehicle insurance cover for staff using their own vehicles, staff are required to confirm that they have taken out personal vehicle insurance with an appropriate extension to cover use in connection with Trust business.

Use of Public Transport

- Lowest cost train tickets for eligible journeys must be booked through the Trust Finance Office well in advance of the date of travel and no later than 10 working days prior to travel.
- Claims for the use of public transport will be reimbursed via a Travel Claim Form, provided the expenses are reasonable and receipts are attached to the claim form. The school will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the school or the staff member requires assistance.
- Taxis must only be used in exceptional circumstances and with the prior approval of the Chief Financial Officer. If the school is unable to book and/or pay for the service directly, reimbursement must be via a Travel, Subsistence & Expenses form with a valid receipt.

Accommodation

If accommodation is required for business purposes this will be booked and paid for directly by the Trust Finance Office. In exceptional circumstances accommodation costs can be reimbursed by the school at the discretion of the Chief Executive Officer. Claims will not be paid for the cost of additional parties or accommodation provided to a spouse or other family members. Personal items, such as alcoholic drinks, will not be reimbursed and their total must be deducted from any bills submitted for expenses purposes.

Professional Subscriptions and Membership of Professional Bodies

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. 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 Chief Financial Officer.

Telephones Calls and Mobile phones

- The School will meet the cost of pre-authorized business calls made on private landline phones subject to evidence of the calls being provided and the provision of an itemised telephone bill with the payment request form.
- The school will only in exceptional circumstances pay for business calls made on private mobile telephones.
- The School will not bear the cost of any private calls nor any part of the line or equipment rental.