

Staff Expenses Policy

Monitoring and review

Staff responsible	:	Chief Executive Officer; Chief Finance Officer; Headteachers
Committee responsible	:	Finance and Resources Committee
Links	:	
Date approved	:	March 2018
Review date*	:	March 2020

*Please note that should any further national guidance be issued by external agencies that are relevant to this policy, it will be updated accordingly prior to the review date shown above and re-circulated.

The Boleyn Trust Board of Trustees has agreed to this Policy and, as such, it applies to all Schools within the Trust.

Rationale

At the Boleyn Trust, staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the business of the school or the Trust. These may arise from attending meetings, training or conferences, or purchases made on the school or Trust's behalf. Any purchase made must be approved by the budget holder prior to purchase. It is essential that Inland Revenue regulations are met and therefore this policy must be adhered to when making an expense claim.

Policy Statement

Claiming Expenses

Payments for the personal expenditure of staff must be made using a Staff Expenses Claim Form.

The purchase of classroom equipment and items should normally be completed using the purchase ordering system and paid for directly by the school. A Staff Expenses Claim Form may be used for reclaiming the cost of such purchases on occasion and if approved by the budget holder.

Staff should make reasonable efforts to get the best value possible when purchasing items, food or travel tickets.

Supporting documents required as evidence, such as receipts and bills, must be attached to the Staff Expenses Claim Form.

Claim forms must be approved and signed by the budget holder in accordance with the Scheme of Financial Delegation.

Claims by the Headteacher must be authorised by the Chief Executive Officer

Claims by the Executive Team must be authorised by the Accounting Officer.

Claims by the Accounting Officer must be authorised by the Chief Finance Officer and reported to the Trustees termly.

Claims which do not meet approval will not be processed and will be returned.

A copy of a completed claim will be recorded and stored. The original, with any supporting documents, will be sent to the central finance team/ payroll provider for payment.

The submission of false claims will be treated as a fraud and will lead to disciplinary action.

Tax considerations

Claims adhering to the procedures in this Policy will be paid without the deduction of income tax. However, it is the claimant's responsibility to ensure payment for any due tax is made.

Other expenses will be paid via payroll. These will be treated as benefits-in-kind and taxed accordingly.

Travel Expenses

Payment for mileage will be paid at the rate in the LA in which the school is situated.

Staff are encouraged to car pool where possible and sharing is expected where staff start from and return to the same location after making the same visit.

Mileage claims must have attached a VAT receipt for fuel used. The claimant is responsible for attaching the receipt and the person authorising the claim is responsible for checking the receipt is valid prior to payment.

An appropriate receipt must:

- Be dated before the date of the journey claimed for.
- Show the amount of fuel purchased in litres.
- Show the name of the fuel supplier and their VAT registration number.

- Account for at least 25% of the total amount of the mileage claim.

If several low mileage claims are submitted, a single receipt showing fuel purchased to cover all the miles claimed is sufficient.

The date of, reason for, starting point and destination of the journey should all be shown on the Staff Expenses Claim Form.

Claims should be submitted monthly. Claims submitted over 6 months after the expense was incurred will not be paid.

Parking or speeding fines will never be reimbursed. Toll road charges may be reimbursed if the budget holder's permission has been granted before the journey is made.

Business mileage will never be paid for a journey from home to a normal place of work.

If a journey starts at home or finishes at home, the mileage claimed should be the lesser of the distance travelled compared to normal home to work mileage.

Vehicle Insurance

The Trust does not provide car insurance for staff using their own vehicles, although individual schools may take out this cover. Staff members are responsible for ensuring they are appropriately insured prior to travel.

Staff must also ensure that the car is safe and legal to drive.

Travel by Rail, Bus or Aeroplane

The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable. Staff should ensure they travel by the most economical method bearing in mind both the cost and travel time. Any overseas travel should be approved by the Accounting Officer before booking to confirm that it is in the interests of the Trust. Accompanying overseas school trips for pupils will fall into that category.

Staff should use the most economical class of travel. Generally, this is standard or economy class unless the cost of first class is at the same cost. If a member of staff wishes to travel first class, they may do so on reimbursement to the Trust of the difference in the fare.

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 by means of reasonable adjustments.

Cost of Meals and Accommodation

The cost of meals purchased by staff required to work at a location away from their home or the normal place of work may be claimed.

No reimbursement will be made for an activity or visit where the staff member normally would have provided their own lunch e.g. school trips. However, the cost of meals will be paid when on a course or otherwise away overnight.

Reasonable expenses for the cost of accommodation, food and drink will be reimbursed when supported by receipts.

Only the cost of accommodation required for business purposes will be reimbursed by the school or Trust. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members.

Personal items, such as alcoholic drinks, mini-bars, newspapers, movies etc. will not be reimbursed and their total should be deducted from any bills submitted for expenses purposes.

If an employee chooses to stay with friends or relatives instead of in a hotel, an allowance of £30 per night may be claimed.

Telephone and Mobile Expenses

Business calls made from a home telephone or personal mobile phone may be reimbursed subject to provision of an itemised telephone bill and their inclusion on the Staff Expenses Claim Form. Line or equipment rental will not be reimbursed.

The School provides mobile phones for operational purposes and to some senior staff. Such phones can be used for personal use (for example to let someone know you will be late home) on occasion bills will be monitored and any excessive personal use will need to be reimbursed.

Cleaning of Uniforms/ equipment

A limited number of staff are provided with branded uniforms or other equipment as part of their role in the Trust. The uniforms should be maintained by the staff member, so they are clean and tidy in use. No expenses can be claimed for cleaning unless the cost is exceptional (and more than would be expected for other work attire).

Overseas Travel

When travelling overseas the same general principles for staff expenses as above apply. Travel arrangements should be made through an ABTA registered agent. Insurance provision should be investigated before the trip and if necessary additional cover purchased.

It is recognised that on some occasions, when not accompanying children, a member of staff may wish to extend their stay into the weekend or school holidays for personal reasons. This is permitted if any additional expenditure (flight cost, hotel room, subsistence) is paid for by the member of staff.