

Staff Expenses Policy



Education is for improving lives and for leaving your community and world better than you found it.

Approved by the Board of Directors on: March 2024

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1. Introduction

At Community Academies Trust (CAT), 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 expenses claim.

2. Claiming Expenses

Payments for the personal expenditure of staff must be made using either an Expense Claim Form (non-travel) or a Travel & 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 are 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 Trust Accountant. Claims by the members of the Trust Executive Group must be authorised by the Accounting Officer. Claims by the Accounting Officer must be authorised by the Executive Director (Finance and Operations) and reported to the Directors 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.

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3. 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.

4. Travel Expenses

Payment for mileage will be paid at the HMRC rate; see section 12 for current rates. Staff are encouraged to lift share where possible and sharing is expected where staff start from and return to the same location after making the same visit. Lift sharing may result in additional passenger payments being claimed.

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 travel and expenses claim form.

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

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 distance actually travelled less the normal home to work mileage. If the journey is less than the normal home to work journey, then nothing can be claimed.

Example 1:

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Jane travels to workplace and then visits School A then returns to workplace before going home.

Home to work mileage = 15 miles

Work to School A = 25 miles

Travel from Home to Work - no claim can be submitted.

Travel from workplace to School A and return to workplace: Jane can claim 25 miles for each journey therefore 50 miles can be claimed.

Example 2:

Mohammad travels from home to School B then goes to the workplace and later travels home.

Home to work mileage = 15 miles

Travel from Home to School B = 25 miles.

Travel from School B to workplace = 10 miles

Travel from home to School B: Mohammad can claim 25 miles less home to work 15 miles therefore (25 miles less 15 miles) 10 miles can be claimed

Travel from School B to work: Mohammad claims 10 miles. There is no claim possible for the 10 miles from Mohammad's workplace home.

Total claim for the day 20 miles (10 miles plus 10 miles)

Example 3:

Sophia travels from home to School C then to School D and then returns home

Home to work Mileage = 7 miles

Travel from Home to School C = 40 miles

Travel from School C to School D = 5 miles

Travel from School D to home = 35 miles

Sophia has travelled 80 miles (40+5+35). Although she has not been to her normal workplace, she cannot claim her normal journey of 14 miles (7 miles each way). Sophia can therefore claim 66 miles in total (80 less 14).

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5. Vehicle Insurance

The trust does not provide car insurance for staff using their own vehicles. The trust does purchase cover for occasional business use to allow staff to use their own car for business purposes in an emergency only. 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 and comply with the Driving for work policy.

6. 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 an Executive Director 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 and must provide quotes for the same journey using standard or economy class.

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.

7. 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 would normally have provided their own lunch e.g. school trips. However, the cost of meals will be reimbursed 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.

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

8. 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 showing additional charges were incurred 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 but bills will be monitored, and any personal use above the package required for school or trust use will need to be reimbursed to Community Academies Trust.

9. 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).

10. 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 as long as any additional expenditure (flight cost, hotel room, subsistence) is paid for by the member of staff.

11. Receipts

Original signed, approved forms and original receipts must be stored locally for the current financial year plus six previous years.

12. HRMC Mileage Allowances

Mileage allowances are paid free from NIC and PAYE deductions and do not impact on pension. The rates used as at 31 March 2024 are from the HMRC – Travel – Mileage and fuel rates and allowances:

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From tax year 2011 to 2012 onwards	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
*Passenger payments	5p	5p
Motorcycles	24p	24p
Bicycles	20p	20p

*Passenger payments are payable for CAT employees who carry other CAT employee(s) in their own car or van for a CAT business journey. Both journeys must be to and from the same venues and are only payable for mileage as described in section 4.

Passenger payments must be shown separately on the claim form and are only available for journeys in cars and vans.

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