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|---|-----------------|
| <b>Name of Policy</b>                     | <b>Expenses</b> |
| <b>Policy Number</b>                      | <b>F2</b>       |
| <b>The Three Rivers or name of school</b> |                 |
| <b>Named Person(s)</b>                    | <b>M Tait</b>   |
| <b>Review Committee</b>                   |                 |
| <b>Last review date</b>                   | Autumn 2019     |
| <b>Next review date</b>                   | Autumn 2022     |

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## 1. Introduction

Staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively 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 Trust 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

- 2.1. Payments for the personal expenditure of staff must be made using a Staff Expenses Claim Form online.
- 2.2. The purchase of classroom equipment and items must be completed using the purchase ordering system and paid for directly by the school. A Staff Expenses Claim Form **may not** be used for reclaiming the cost of such purchases.
- 2.3. Staff should make **reasonable efforts** to get the best value possible when purchasing items, food or travel tickets.
- 2.4. Supporting documents required as evidence, such as receipts and bills, must be attached to the Staff Expenses Claim Form.
- 2.5. Claim forms must be approved by the budget holder.
- 2.6. Claims by the Headteacher must be authorised by the Chair of the Academy Council.
- 2.7. Claims by the CEO must be approved by the Chair of the Board
- 2.8. Claims which do not meet approval will not be processed and will be returned.
- 2.9. A copy of a completed claim will be recorded and stored electronically.
- 2.10. The submission of false claims will be treated as a serious matter and may lead to disciplinary action.

### 3. Tax considerations

- 3.1. 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.
- 3.2. Other expenses will be paid via payroll. These will be treated as benefits-in-kind and taxed accordingly.

### 4. Travel Expenses

- 4.1. Payment for mileage will be paid at the rates in the table below. The rate is paid irrespective of the fuel type or capacity of the car.

5.

| <b><u>Approved mileage rates</u></b> |  |   |
|--------------------------------------|--|---|
| <b>Current rates</b>                 | <b>First 10,000 business miles in the tax year</b> | <b>Each business mile over 10,000 in the tax year</b> |
| <b>Cars and vans</b>                 | 45p  | 25p   |
| <b>Motor cycles</b>                  | 24p  | 24p   |
| <b>Bicycles</b>                      | 20p  | 20p   |

- 5.1. Staff are encouraged to car pool where possible.
- 5.2. Mileage claims must have attached a VAT receipt for fuel used. The claimant is responsible for attaching the receipt and the line manager is responsible for checking the receipt is valid prior to payment.
- 5.3. An appropriate receipt **must**:
- 5.3.1. Be dated before the date of the journey claimed for.
- 5.3.2. Show the amount of fuel purchased in litres.
- 5.3.3. Show the name of the fuel supplier and their VAT registration number.

- 5.3.4. Account for **at least** 25% of the total amount of the mileage claim.
- 5.4. If several low mileage claims are submitted, a single receipt showing fuel purchased to cover all the miles claimed is sufficient.
- 5.5. If a member of staff starts/ends their journey at their home, and the distance travelled is less than the distance that would have been travelled had they started/ended at the school, the lesser distance will be paid.
- 5.6. The date of, reason for, starting point and destination of the journey should all be shown on the Staff Expenses Claim Form.
- 5.7. Claims submitted over a month after the expense incurred may not be paid.
- 5.8. Parking or speeding fines will **never** be reimbursed.

## **6. Vehicle Insurance**

- 6.1. The Trust does not provide car insurance for staff using their own vehicles. Staff members are responsible for ensuring they are appropriately insured prior to travel.
- 6.2. Staff must also ensure that the car is safe and legal to drive.

## **7. Use of Public Transport**

- 7.1. The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable.
- 7.2. Staff should use the most economical class of travel. Generally, standard or economy class.
- 7.3. The Trust will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the Trust or the staff member requires assistance by means of reasonable adjustments.

## **8. Subsistence Allowances**

- 8.1. Subsistence allowances may be claimed for meals purchased by staff required to work at a location five miles or more away from their home or the school. No reimbursement will be made for an activity or visit where the staff member where normally have provided their own lunch e.g. Trust trips and residential visits.

8.2. The benchmark scale rates that apply from 6 April 2009 (still current 2017) are as follows:

| Description             | Amount (up to) |
|-------------------------|----------------|
| Breakfast rate          | £5             |
| One meal (5 hour) rate  | £5             |
| Two meal (10 hour) rate | £10            |
| Late evening meal rate  | £15            |

**Breakfast rate** - The rate may be paid where an employee leaves home earlier than usual and before 6.00 am and incurs a cost on breakfast taken away from his/her home after the qualifying journey has started. If an employee usually leaves before 6.00am the breakfast rate does not apply.

**Late evening meal rate** - The rate may be paid where the employee has to work later than usual, finishes work after 8.00 pm having worked his/her normal day and has to buy a meal before the qualifying journey ends which he/she would usually have at home.

The breakfast and late evening meal rates are for use in exceptional circumstances only and are not intended for employees with regular early or late work patterns (see examples at [EIM05232](#)).

**One meal (5 hour) rate** - The rate may be paid where the employee has been undertaking qualifying travel for a period of at least 5 hours and has incurred the cost of a meal.

**Two meal (10 hour) rate** - The rate may be paid where the employee has been undertaking qualifying travel for a period of at least 10 hours and has incurred the cost of a meal or meals.

Benchmark scale rate payments must be limited to three meal rates on one day or 24 hour period. A meal is defined as a combination of food and drink and would take a normal dictionary meaning. Where employees are required to start early or finish late on a regular basis, the over 5 hour and 10 hour rate, whichever is applicable, can be paid provided that all the other qualifying rules are satisfied.

**Overnight Subsistence Rates** - Reasonable expenses for the cost of accommodation will be reimbursed, these costs need to be agreed in advance by the budget holder.

Any food and drink expenses incurred due to an overnight stay will be reimbursed up to the value of £25 per night (this is not in addition to meal rates stated above, only one amount will be reimbursed).

Personal items such as alcoholic drinks, mini-bars etc. will not be reimbursed and their total should be deducted from any expenses claimed.

**Staying with Friends Allowance** - If an employee wishes to stay with friends or family instead of a hotel an allowance of £25 per night may be claimed (as above this is not in addition to the meal rates stated above only one amount can be claimed).

## **9. Telephone and Mobile Expenses**

- 9.1. Business calls made from a home telephone may be reimbursed subject to provision of an itemised telephone bill and their inclusion on the Staff Expenses Claim Form.
- 9.2. Calls from personal mobile phones made for business purposes may be reimbursed subject to provision of evidence of the calls attached to the Staff Expenses Claim Form.
- 9.3. Line or equipment rental will not be reimbursed.
- 9.4. The Trust only provides mobile phones for operational purposes. Such phones are only to be used in emergencies and the individual will be required to reimburse the Trust for any personal use.

## **10. Advances**

- 10.1. In special circumstances, advances may be made for expenses over £100 but less than £1000. Any advance must be cleared by producing an expenses claim form as soon as reasonably practicable after the expense has been incurred and no more than one month after the advance was given.

## **11. Enquiries**

- 11.1. All enquiries should be addressed to the line manager.

## **12. Salary Sacrifice Schemes**

### **Cycle Scheme**

These are the guidelines for staff interested in the Cycle Scheme:

- To apply log onto the [Cyclescheme](#) website
- Internal employment checks will be completed to be approved by the Chief Operating Officer
- The application will then be approved/declined online
- You sign the hire agreement online
- Cyclescheme invoice us and we pay the invoice
- Cyclescheme then authorise the shop to give the bike to you
- Finance will inform payroll of the relevant repayment details
- Payroll take the monthly payment from gross salary for 12 months at which stage the Learning Trust will have been repaid in full
- After 12 months, payroll stop taking the payments.

### **Tech Scheme**

These are the guidelines for staff interested in the Tech Scheme:

- To apply logon to the [Techscheme](#) website
- Internal employment checks will be completed to be approved by the Chief Operating Officer.
- The application will then be approved/declined online
- You sign the hire agreement online
- Techscheme invoice us and we pay the invoice
- Techscheme then authorise the shop to give the equipment to you
- Finance will inform Payroll of the relevant repayment details
- Payroll take the monthly payment from gross salary for 12,24 or 36 months at which stage the Learning Trust will have been repaid in full
- After the selected repayment period, payroll stop taking the payments.

### **Car Scheme**

This is only available to associate staff within The Three Rivers Learning Trust.

This scheme can be accessed through [Tusker](#) or [NHS](#) car scheme websites.

Internal Employment Checks will be completed to be authorised by the Human Resources Manager, then approved by the Chief Operating Officer.



