



HR: EXPENSES POLICY

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Applicable to:	All Trust Schools
Reviewed By:	ZD
Approved By:	Trust Board

Comments:

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1. Policy Statement

- 1.1 These arrangements apply to all employees of The Partnership Trust (Trust).
- 1.2 This policy does not form part of any employee's contract of employment and the Trust reserves the right to review, revise, amend, withdraw or replace the contents of this policy at any time.
- 1.3 Personal expense claims are for the reimbursement of day-to-day personal expenses incurred whilst working on behalf of the Trust, and include:
- Mileage costs (whilst attending meetings, etc)
 - Parking (whilst attending meetings, [training](#) etc)
 - Bridge tolls
 - Public transport – including taxi fares
 - Overnight accommodation & meals, including out of pocket expenses
 - Telephone calls (for business use) – itemised bills to be included for each claim
- 1.4 Personal expenses claims cannot be used for the following:
- Office stationery
 - Refreshments for meetings,
 - Kitchen or office equipment,
 - Other colleagues' expenses or subsistence allowances,
 - Parking fines or Penalty Charge Notices,
 - IT equipment or consumables
- 1.5 Claims received for non-personal expenses will be returned, unpaid to the authorising line manager. If you are in any doubt, please contact the Business Manager before you buy or order goods.

2. Claim Forms

- 2.1 All claims should be made using the relevant claim forms available from the School Office.
- 2.2 In order for claims to be processed the following criteria must be met:
- Only the original claim form and original receipts will be accepted.

- Completed forms must be signed by both the employee who incurred the expense and the relevant line manager who is duly authorised to approve the claim.
- Claims can only be made in respect of an individual employee's costs, i.e. not to include costs incurred by other work colleagues.
- Claims cannot be made on behalf of another employee.
- Receipts or proof of travel or expenditure must be submitted with each claim. This includes receipts for parking, train tickets, meals and overnight accommodation.
- Claims for mileage must be made within 3 months of completing the journey –claims made after this time must be authorised by the Headteacher.

3. Travel

3.1 The reasonable cost of necessary travel in connection with the business of the Trust will be reimbursed. The most economic means of travel should be chosen if practicable and employees should use existing travel cards or season tickets wherever possible.

3.2 The following are not treated as travel in connection with our business:

- travel between the employees' home and usual place of work;
- travel which is mainly for you're the employees' own purposes; and
- travel which, while undertaken on behalf of the Trust, is similar or equivalent to travel between the employees' home and their usual place of work.

3.3 Trains

The cost of standard class travel on submission of a receipt with an expenses claim form will be reimbursed.

3.4 Taxis

Employees' are not expected to take a taxi when public transport available, unless it is cost effective due to a significant saving of journey time or the number of employees travelling together. A receipt should be obtained for submission with an expenses claim form.

3.5 Car

- Where it is cost effective for an employee to use their car for business travel, and the employee has been authorised to do so, they can claim a mileage allowance on proof of mileage. Details of the current mileage rates are set out below: Employees can also claim for any necessary parking costs which must be supported by a receipt or ticket.
- The Trust will not reimburse penalty fares or fines for parking or driving offences, other than at the discretion of the Trust and in exceptional circumstances.

4. How to record mileage claims

4.1 Each claim must include the following information:

- Reason for the journey
- Location of where the journey started from.
- Location of the meeting/training destination.

4.2 As stated above, it is the Trust's policy that claims cannot be made in respect of "ordinary commuting", which is defined as your usual home to normal place of work mileage, i.e. the total number of miles it usually takes you to get to and from work each day. For example, if you live 6 miles away from the office, your ordinary commuting mileage would be 12 miles. Where a journey is made from home to another location other than an employee's normal place of work, a claim can only be submitted if the distance exceeds that of their "ordinary commuting" mileage.

5. Reimbursement rates

5.1 The Trust' mileage rate is:

- 451cc – 999cc = 46.9p per mile
- Above 1000cc = 52.2p per mile

5.2 Any employee using their car for business purposes must ensure the car meets the following criteria:

- The vehicle has a current Road Fund Licence and is in a road worthy condition complying with Road Traffic Acts.
- That they have a valid driving licence and MOT certificate
- That they have confirmed with their insurance company that they are fully insured for business use.

5.3 Employees are required to notify Payroll of a change of vehicle and all information relating to the vehicle used to complete the journey, must be included on every claim form.

5.4 Business purposes are defined as journeys made from the Normal Place of Work, or other designated place of work, with the authority of the appropriate line manager, for the purposes of carrying out work on behalf of The Trust.

5.5 Subsistence, accommodation and other expenses

The following guidelines apply to the reclaiming of expenditure for accommodation, subsistence and other expenses incurred by employees in carrying out their normal duties.

- All claims for accommodation, expenses and subsistence must be supported by valid receipts. Any claims submitted without a valid receipt will be returned to the employee.
- Receipted claims for subsistence will be paid up to the maximum amounts agreed by the Trust, but only to the value as detailed on the receipt.
- Employees will be eligible to claim for subsistence in respect of meals only where they incur expenditure while carrying out the normal duties of their job or attending a training course/conference whilst absent from their normal work place. Employees can claim up to a maximum of £7.35 as per the criteria set out below. Any claim will be subject to the employee having to be absent from their normal place of work for the qualifying time period(s) set out below, while carrying out their official duties. The maximum rates of payment for meals will be reviewed annually on 1 April and will be determined in accordance with HMRC guidance. All claims for meals must be supported by an itemised VAT receipt and not just a credit/debit card receipt. Claims for alcoholic drinks are not permitted.
- Where an employee is staying at a hotel overnight in connection with their work,

the cost of taking an evening meal will be reimbursed up to the maximum amount prevailing at the time. In exceptional circumstances, the Headteacher can authorise expenditure in excess of these rates e.g. where there is no reasonable alternative other than to take a meal where the cost exceeds the allowances provided.

- Only the actual cost of the meal as indicated on the receipt will be reimbursed. Employees can only claim for their own individual costs incurred, as per the above criteria. If more than one employee is dining then each person wishing to be reimbursed must submit their own claim, with individual itemised receipts. Photocopies will not be accepted.

5.6 Hospitality/ Business Entertaining

Employees can claim expenses for the purposes of hospitality/business entertaining whilst carrying out their official duties. All claims should be made using the relevant claim forms available and payment will be made through Payroll. Any claims that exceed a maximum of £100 must be signed by the Headteacher.

5.7 Catering & meeting refreshments

These cannot be reimbursed via Personal Expenses. Please use the approved catering system. Please be aware that for legitimate business meetings with external clients/outside bodies subsistence provided by employees may be a taxable benefit unless it is tea and coffee supplied for a meeting where the majority of attendees have had to travel from their normal place of work.

5.8 Overnight accommodation

Where employees require overnight accommodation, it is expected that staff will seek rooms from recognised low cost hotels such as Travelodge, Premier Inn in order to minimise any unnecessary expenditure. All overnight accommodation must be agreed in advance with the employees' line manager.

If the rate for the room includes dinner, bed and breakfast, [and this is detailed on the receipt](#) ~~then~~ the maximum amount claimable would be:

Accommodation rates	Maximum Room Only rate
Outside London	£80.00 – £85.00
In London	£110.00 – £125.00

6 **Authorisation**

6.1 It is the responsibility of the individual submitting the claim to ensure that the amounts and values are a true and accurate reflection of the costs incurred. Submission of false claims for personal or financial gain, constitutes gross misconduct and will be dealt with in accordance with the Trust's Disciplinary Procedure.

6.2 The authorising line manager also has a responsibility to ensure that any claims they authorise are in accordance with the limits stated within this policy. Line managers who do not adhere to the policy may also be subject to disciplinary action in accordance with the

Trusts' Disciplinary Procedure.

7 Audits and Spot Checks

All submitted claim forms are subject to regular independent audit by the Finance office and both Internal and External auditors.

8 Equality Statement

These guidelines apply equally to all Trust employees regardless of their age, disability, sex, race, religion or belief, sexual orientation, gender reassignment, pregnancy and maternity, marriage and civil partnership. Care will be taken to ensure that no traditionally excluded groups are adversely impacted in implementing this policy. Monitoring will take place to ensure compliance and fairness.