



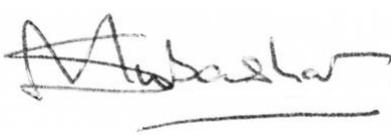
Partnership Learning

## Staff Expenses Policy

### MONITORING, EVALUATION AND REVIEW

The Board of Trustees and Local Governing Boards will assess the implementation and effectiveness of this policy. The policy will be promoted and implemented throughout the Trust and its schools.

This Policy will be reviewed by the Board of Trustees annually and must be signed by the Chair of the Board of Trustees and Chief Executive.

Policy Adopted/Approved by Board of Trustees:	18 <sup>th</sup> November 2020
Next Review:	Annually
Signature of Chair of the Board of Trustees: 	Signature of Chief Executive: 

# Staff Expenses Policy

*Note: In this policy, references to 'the Trust' (Partnership Learning) should be taken as including all schools within the Trust.*

## **1.0 INTRODUCTION**

- 1.1 This policy provides guidance to all individuals claiming reimbursement of travel, subsistence or other expenses incurred in connection with Trust business.
- 1.2 The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.
- 1.3 This policy applies to all employees of the Trust, including full/part time and temporary staff. A separate appendix sets out the Trust's expenses policy as it applies to Members, Trustees and Governors.
- 1.4 This policy reflects the need to manage the Trust's activities efficiently and to keep bureaucracy to a minimum, while demonstrating probity and complying with HMRC requirements, the Academies Financial Handbook and other statutory obligations.
- 1.5 Public relations and perception also require the Trust to have a rigorous, effective and transparent expenses policy in place.
- 1.6 As with all expenditure, approval for expenditure (other than day to day mileage and travel claims) covered under this policy must be obtained from the relevant budget holder before being incurred.
- 1.7 It should be noted that alcoholic drinks cannot be purchased using Trust or school funds and therefore cannot be claimed for.

## **2.0 TRAVEL EXPENSES**

- 2.1 While it is accepted that travel by employees is an essential element in meeting the Trust's overall objectives, it is also recognised that the Trust has a responsibility to ensure that staff travel efficiently and only when required. The Trust accepts no liability for any accident, loss, damage or claim arising out of any journey that you make on Trust/school business. The Trust will not pay for insurance policy upgrades required for you to use your own vehicle for work purposes. Full details of all journeys including the date, reason for the journey, starting point and destination, should be shown on the expense claim form.
- 2.2 The Trust is committed to sustainable travel choices and aims to reduce unnecessary business travel through the use of technology and minimise resources expended on travel (including staff time).
- 2.3 If journeys can be avoided through a telephone conference, telephone call, webcam, Skype or similar then this should be the first choice.
- 2.4 Most journeys undertaken will be relatively short. The use of a car will often be the only practical possibility. For longer journeys, public transport should normally be used, unless impractical or significantly more expensive than car use. Car sharing opportunities should

be explored for both short and long journeys.

- 2.5 Where possible, staff should plan trips in advance to take advantage of reduced fare opportunities. Rail travel in particular should wherever possible be booked in advance to take advantage of early booking concessions. It is expected that Standard Class travel will normally be used. However, for journeys longer than an hour, first-class rail travel may be justified if the additional cost is relatively minor and it is likely to facilitate the ability to work efficiently during the journey.
- 2.6 Staff should, where possible, use any rail cards or season tickets that have already been paid for as part of their normal commute to the office towards any journey taken on Trust business, where this is more economical.
- 2.7 Taxis may only be claimed for in limited circumstances. These are:
- where there is no cost-effective alternative
  - where there are several employees travelling together, resulting in cost savings compared to alternatives
  - where personal security and safety of employees is an issue, for example night travel in certain circumstances
  - where pre-agreed by a line manager in the case of pregnancy, disability or sickness

Staff must obtain a receipt with details of the date, place of departure and destination of the journey.

- 2.8 Use of staff's own car may be appropriate and cost-effective when travelling on Trust business, for example if travelling with several employees, where there is limited public transport to a destination, the journey time is significantly shorter than using public transport or there is a need to transport items of equipment.

Employees who use their own car on company business are themselves responsible for ensuring that:

- they hold a full UK driving licence
  - their car is roadworthy
  - they hold comprehensive motor insurance that provides for business use
- 2.9 A limited number of Trust central employees who are required to regularly travel between sites are eligible for Essential Car User allowance, according to criteria set out by the Trust. This is designed to cover the additional fixed costs of regular car use on Trust business.
- 2.10 To claim for car mileage expenditure staff should set out the distance of the journey undertaken on their expenses claim form. If travelling directly from or to home the normal mileage which would have been travelled from home to normal place of work should be deducted from the total mileage claim for the journey. The Trust will pay mileage in line with the current HMRC rates for Travel - mileage and fuel rates and allowances – as published annually by HMRC.
- 2.11 The Trust will pay for tolls, congestion charges and parking costs incurred, where applicable. The Trust will not be responsible for any traffic offence violation, speeding fines, parking fines, wheel clamping unlocking or other costs incurred whilst on Trust business.

### **3.0 MEALS/ACCOMMODATION EXPENSES**

#### **3.1 Subsistence**

If staff are required to be away from home and normal place of work overnight on Trust/school business, claims may be made for the following subsistence where incurred and not included in accommodation or conference packages, up to:

- £10 for breakfast
- £15 for lunch
- £25 for dinner

#### **3.2 Accommodation**

For accommodation for business purposes, accommodation may be booked at room only rates of up to maximum of £150 in Greater London and £120 elsewhere. Any costs above these rates must be individually justified to the Trust's Chief Finance Officer.

3.3 The Trust will bear only the cost of staff accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a partner, family member or friend.

3.4 Staff should supply receipts and/or invoices for all meal expenses; hotel bookings should be made in advance through normal procurement processes wherever possible.

3.5 Employees should note that items of a personal nature, such as alcoholic drinks, mini bar expenses etc. will not be reimbursed by the Trust and these should be deducted from any bills submitted.

### **4.0 MISCELLANEOUS EXPENSES**

#### **4.1 *Telephone calls***

The Trust provides mobile phones to a small number of employees. These are to be used for Trust operational purposes only.

#### **4.2 *Internet connections***

The Trust will not reimburse staff for personal internet connections as the Trust cannot demonstrate sole and exclusive business use to satisfy HMRC guidelines.

#### **4.3 *Professional subscriptions and membership of professional bodies***

Personal subscriptions to recognised trade unions/professional associations for employees are the personal responsibility of individual members of staff. No reimbursement will be provided by the Trust for such costs, although individual employees may be able to claim tax relief for such costs either through their HMRC tax code or self-assessment returns.

However, if a personal subscription to other types of professional bodies can be shown to provide cost-effective benefits to the Trust by being a member of an organisation, reimbursement may be allowable, but this must be agreed by the CFO/CEO/Headteacher as applicable, prior to the expense being incurred.

## **5.0 PROCUREMENT**

The Trust requires that goods and services should be procured through the centrally approved finance system whenever practicable. This assists in ensuring the Trust is compliant with legislation on public procurement. This method of procurement also ensures that expenditure is billed directly to the Trust and that the potential for VAT recovery is maximised.

Expenses related to goods and services that could be procured through the centrally approved finance system will only be reimbursed where it can be clearly shown that it was not practicable to use the standard procurement route.

## **6.0 RESPONSIBILITIES**

- 6.1 The Chief Executive Officer (CEO) as Accounting Officer is accountable for ensuring public funds are used for their intended purpose; the CEO is therefore ultimately responsible for delegation of responsibility in respect of this policy.
- 6.2 The Chief Finance Officer (CFO) for the Trust Central Team, and headteachers in their schools, are responsible for ensuring that all staff understand the requirements of this Expenses Policy. The attention of new staff must be drawn to this policy as part of the induction process.
- 6.3 In making an expense claim staff should be prepared to be held publically accountable for their actions. Expense claims can be a legitimate subject of Freedom of Information requests and the Trust reserves the right to make available to third parties, or to publish, expense claims.
- 6.4 The key responsibility in relation to expense claims lies with the claimant. They should ensure that all claims and payments comply with this Expenses Policy. In cases of doubt as to whether items of expenditure fall within this policy or not, employees should, wherever possible before incurring the expenditure and in any case before submitting the claim, make enquiries of the CFO or school finance lead as appropriate.
- 6.5 It is also the responsibility of the claimant to ensure that the expenditure incurred has the approval of the relevant budget-holder and that in the case of any externally funded expenditure the costs are eligible against the grant.
- 6.6 Claimants are responsible for submitting claims on a timely basis
- 6.7 It is the responsibility of the CFO, working with school finance leads, to ensure that:
- sufficient checks and reviews are undertaken as part of the approval process to monitor policy compliance for claimant error or deliberate fraud
  - receipts have as a minimum been sample checked
- 6.8 It is the responsibility of the school finance lead or CFO as appropriate to ensure that:
- expense claims are processed in preparation for payment on a timely basis
  - expense claims are monitored for policy compliance on a sample/exception basis as approved by the CFO.

## **7.0 BREACHES OF POLICY**

- 7.1 Where material breaches of policy in relation to individual expense claims expenditure items are identified, the school finance lead or headteacher or central team member as appropriate will inform the CFO immediately and will discuss appropriate action. The CFO will inform the CEO of any breaches in relation to central team claims.
- 7.2 Fraudulent claims identified at any stage of approval may result in disciplinary action being taken. In certain circumstances, a breach of this policy may be treated as gross misconduct, which may result in summary dismissal. In addition, the Trust may, if appropriate, report the matter to the police for investigation and criminal prosecution.

## **8.0 PROCEDURES – REIMBURSEMENT OF EXPENSES EXPENDITURE INCURRED BY AN EMPLOYEE**

- 8.1 Employees will only be reimbursed for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties undertaken in the course of employment.
- 8.2 To claim for expenses, an expenses claim form must be used.
- 8.3 Expenses will not (except in exceptional circumstances) be paid unless supporting evidence is provided, together with a completed expenses claim form. This should include either:
- receipts or invoices with the date and time of the transaction (unless the claim is for mileage) – either originals or clear photocopies/scans/digital photos;
  - or paper versions of digital evidence – eg electronic parking charges or ticketless train travel

When claiming for travel expenses on public transport, claimants should attach the tickets showing the departure point and destination of their journey, where possible.

Credit and debit card statements will not normally be accepted in lieu of the requirements above.

Where VAT has been payable, evidence should wherever possible include the name and VAT registration number of the retailer or service provider and the amount of VAT payable.

- 8.4 Once completed, expenses claims should be submitted for processing as soon as possible and in any case within three calendar months of the expenditure being incurred. Any claims submitted later than this cannot be guaranteed to be processed.

In the first instance, claimants should obtain approval of the expenditure from the appropriate budget-holder, in line with the scheme of delegation. If the claimant is themselves the budget holder, approval must be obtained from their line manager. If the claimant is a Headteacher, approval should be obtained from the Chair or Vice-chair of the school's Local Governing Board. If the claimant is the CEO approval should be obtained from the Chair of the Trust or the Chair of the Trust Finance Committee. It is never acceptable for an expense claim to be approved by the claimant themselves.

Following initial approval as above, the claim must be submitted to the school finance team for claims relating to school staff or the Trust Central Finance Team for claims relating to

central Trust staff.

Before processing for payment the appropriate finance team will check whether claims meet the requirements of the Expenses Policy, including any limits on categories of expenditure and necessary supporting documentation.

- 8.5 In general, staff should not incur expenses other than in the categories listed above in Sections 2.0 to 4.0. However, if staff do have legitimate claims for expenses other than in those categories, they should seek written approval before incurring the expense from the appropriate budget-holder, in line with the scheme of delegation. If the claimant is themselves the budget holder, approval must be obtained from their line manager. If the claimant is a Headteacher, approval should be obtained from the Chair or Vice-chair of the school's Local Governing Board. If the claimant is the CEO, approval should be obtained from the Chair of the Trust or the Chair of the Trust Finance Committee.

## **9.0 PROCEDURES – APPROVAL OF EXPENSES EXPENDITURE INCURRED THROUGH USE OF TRUST/SCHOOL PURCHASE/CHARGE CARDS**

- 9.1 In relation to expenses, as outlined in Sections 2.0 to 4.0 above, employees should only use Purchase/Charge cards to pay for expenses that are incurred wholly, necessarily and exclusively in connection with authorised duties undertaken in the course of employment.
- 9.2 For the approval of expenses paid for using Purchase/Charge cards, card-holders must include such expenditure in their monthly Purchase/Charge records.
- 9.3 Expenses will not (except in exceptional circumstances) be approved unless supporting evidence is provided as part of the card-holder's monthly card records. This should include either:
- receipts or invoices with the date and time of the transaction (unless the claim is for mileage) – either originals or clear photocopies/scans/digital photos;
  - or paper versions of digital evidence – eg electronic parking charges or ticketless train travel

When expenditure has been incurred for travel expenses on public transport, card-holders should attach the tickets showing the departure point and destination of their journey, where possible.

Where VAT has been payable, evidence should wherever possible include the name and VAT registration number of the retailer or service provider and the amount of VAT payable.

- 9.4 Once completed, monthly records should be submitted for processing to school finance team/central finance team as appropriate as soon as possible and in any case in line with the overall monthly reconciliation cycle.

Monthly records should include approval of any expenditure from the appropriate budget-holder, in line with the scheme of delegation. If the card-holder is themselves the budget holder, approval must be obtained from their line manager. If the card-holder is a Headteacher, approval should be obtained from the Chair or Vice-chair of the school's Local Governing Board. If the card-holder is the CEO approval should be obtained from the Chair of the Trust or the Chair of the Trust Finance Committee. It is never acceptable for an expense expenditure to be approved by the claimant themselves.

Before processing for approval the appropriate finance team will check whether claims meet the requirements of the Expenses Policy, including any limits on categories of expenditure and necessary supporting documentation.

- 9.5 In general, staff should not incur expenses other than in the categories listed above in Sections 2.0 to 4.0. However, if staff do have legitimate reasons for incurring expenditure on expenses other than in those categories, they should seek written approval before incurring the expense from the appropriate budget-holder, in line with the scheme of delegation. If the card-holder is themselves the budget holder, approval must be obtained from their line manager. If the card-holder is a Headteacher, approval should be obtained from the Chair or Vice-chair of the school's Local Governing Board. If the card-holder is the CEO, approval should be obtained from the Chair of the Trust or the Chair of the Trust Finance Committee.

## Appendix 1

### Expenses incurred by Members, Trustees and Governors in their role as volunteers

- 1.0 The governance of schools in England is rooted firmly in the principle of voluntary service. The Government is committed to maintaining and promoting this principle for members, trustees and governors within academy trusts. This is in line with charity law and corporate governance practice in other parts of the public sector.
- 2.0 Academy trusts are exempt charities, and must have charitable purposes and apply these for public benefit. Trustees are, therefore, charity trustees of an exempt charity and have the same general duties and responsibilities as trustees of other charities and, as such, must comply with Charity Law.
- 3.0 The government expects voluntary service to remain normal practice for Members, Trustees, LGBs and other committees. The only exception which the Trust would foresee would be payment for a time-limited period in relation to bringing in highly skilled individuals to oversee the turnaround of an underperforming academy as members of an Interim Executive Committee.
- 4.0 The Trust is committed to ensuring that Members, Trustees and governors are reimbursed for expenditure necessarily incurred to enable them to perform governance duties. This does not include payments to cover loss of earnings for attending meetings or other governance activities.
- 5.0 Members, Trustees and governors may claim for necessary travel expenses incurred to enable the performance of their governance duties – see Section 2.0 of the Trust’s Staff Expenses Policy for principles and guidance. Any such claims should be approved for payment by the appropriate person as listed below.

Members – approved by Chair of Trustees

Chair of Trustees – approved by Members

Trustees – approved by Chair of Trustees

Chairs of Local Governing Boards – approved by Chief Finance Officer

Governors – approved by Chair of their Local Governing Board

- 6.0 The reimbursement of any expenditure (other than travel) necessarily incurred by Members, Trustees and governors to enable the performance of their governance duties must be agreed in advance by the appropriate person as follows:

Members – approved by Chair of Trustees

Chair of Trustees – approved by Members

Trustees – approved by Chair of Trustees

Chairs of Local Governing Boards – approved by Chief Finance Officer

Governors – approved by Chair of their Local Governing Board

Those approving expenditure other than travel should satisfy themselves that the claim is reasonable, affordable and, if relevant, in line with any guidance in the Trust Staff Expenses Policy.