



Greywood

Multi-Schools Trust

The House, Eastern Avenue, Lichfield,
Staffordshire, WS13 7EW
Registered Charity No 11885406
Registered in England and Wales

Expenses Policy

Date Published	Review date
May 2020	May 2022

Purpose:

All staff have a responsibility to protect the assets of the Trust. This policy is intended to provide colleagues with detailed guidance on the correct procedures to follow when claiming travel and subsistence expenses.

Procedure:

Categories of Claimants

- Staff – The Trust will reimburse staff for all reasonable expenses necessarily incurred in the performance of their duties, such as mileage, car parking and rail fare. Consideration should always be given to using the most practical and cost effective method of travel. All reimbursement claims will be paid via the payroll system.
- Non-employees – Travel for candidates for interview and for other non-employees will not be reimbursed.
- All claims must be made via the Trust claim form which can be obtained from the Finance Office.

Authorisation and Responsibility

- All staff must submit expense claims to the Finance Assistant/ Business Manager for approval within one month of the end of the month in which the travel or expenditure was incurred.
- It is the responsibility of the claimant to sign the claim and to ensure that the amounts claimed are justifiable, represent value for money and have the relevant receipts attached.

Purchase of Resources

All items purchased on behalf of the Trust must be reclaimed via a trust claim form and reimbursement will be made within the next available payroll run.

Modes of Travel

- Home to School Travel – Colleagues are responsible for the cost of all travel between their home and their primary place of work.
- Mileage Rates – Mileage rates for the relevant mode of transport are paid in line with the current agreed rates used of 45p.
- Fines – All drivers must note that any parking, road traffic fines, congestion fines or penalties incurred are their personal responsibility and will not be reimbursed by the Trust.
- Insurance – Drivers should ensure that their own private vehicle is adequately insured for business use, as the driver is personally liable for any incident.
- Road worthiness of private vehicles – It is the responsibility of drivers to ensure the road worthiness of their vehicle and that the vehicle meets all the requirements of the Road Traffic Act.



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- f) Public Transport – The use of public transport is encouraged and should be used where possible and cost cost effective.
- g) Taxis – When travelling by taxi, a receipt must be obtained from the driver. Where possible, the claimant should obtain prior approval from an approved signatory before using a taxi. Travel by taxi should be kept to a minimum and normally only under the following circumstances:
 - Where heavy baggage or equipment is being transported;
 - Where no public transport is available;
 - When a member of staff has a temporary or permanent mobility issue, or;
 - Where personal security is an issue.
- h) Rail – For all journeys, colleagues will be expected to travel standard class.
- i) Air – Where is the most cost effective method of travel, colleagues may opt to travel by air. The claimant should obtain prior approval from an approved signatory before booking air travel. Colleagues will be expected to travel economy class.
- j) Congestion and Toll Charges – Drivers will be reimbursed for Congestion and Toll Charges incurred subject to production of receipts, where available. Congestion Charges will only be reimbursed at the daily rate, so the driver must ensure that payment is made before the deadline.

Day subsistence

- a) When colleagues are on class day trips, packed lunches should be requested from the school canteen.
- b) When colleagues are on overnight trips, they will follow the same meal arrangements as the students on the trip.
- c) When colleagues are working away from the Trust and meals are not provided as part of the purpose for traveling and colleagues are away from the work place for a period greater than 5 hours within the day, colleagues are entitled to reimbursement of up to £5 for the cost of a meal. Where colleagues are away from home and the work place for a period greater than 10 hours, colleagues are entitled to a reimbursement of up to £10.
- d) Under no circumstances will the cost of alcoholic beverages be reimbursed.

Overnight Subsistence

- a) When travelling requires an overnight stay, the daily rate of reimbursement for meals is up to £22 for each 24-hour period.
- b) Where the accommodation includes breakfast, the rate is reduced to £17.
- c) Where any meals are provided as part of the purposes for travelling. i.e. meetings, conferences, and training courses the rate is reduced by £5 for lunch provided and £12 for dinner provided.

Gratuities

- a) Gratuities are treated as discretionary costs by the Inland Revenue. As such, any reimbursement is treated as a taxable benefit and, therefore, gratuities will not be reimbursed.
- b) Service charges included within the overall cost of the meal are acceptable and will be reimbursed as part of the usual expenses claim.

Advances for Travel Costs

- a) Only in exceptional circumstances will advances be made to employees to assist in covering travel costs. Advances must be approved by the Headteacher. Any offer of advance is conditional upon acceptance of a potential salary deduction.



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- b) Where advances are given, all unused funds, claim forms and receipts must be submitted to the finance office within 10 days of the last day of travel. Any advanced funds not accounted for by receipts or returned must be reimbursed by the employee. Any advance outstanding after 30 days may be deducted from an employee's salary without prior notification.

Accommodation

- a) Overnight stays must be pre-approved by the relevant authorised signatory.
- b) Travellers are reminded of the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation.

Telephone calls and IT related expenses

- a) Staff required to make business calls using their home or mobile telephones must attach the appropriate bill to the Trust claim form with the relevant business calls highlighted and only these will be highlighted.
- b) In all cases provision of top-up cards for Pay as you Go services are not permitted because HMRC regulations cannot be met.
- c) The Trust will not reimburse staff for personal broadband or internet connections as the Trust cannot demonstrate wholly and exclusive business use to satisfy HMRC guidelines.

Training courses

- a) The Trust provides training courses to enable employees to improve their effectiveness at work.
- b) All costs and expenses of in-house training courses are borne by the Trust.
- c) Where it is necessary for staff to travel to attend such courses, any travel and subsistence expenses incurred may be claimed as business expenses under the rules indicated in this Policy.
- d) The Trust will also meet the cost of the external courses where the training leads to the acquisition or improvement of knowledge, skills or personal qualities which are likely to prove useful in staff performing the current or potential duties of their employment.
- e) Training courses for which the Trust will pay, must be authorised by the appropriate line manager with the agreement of the CEO/Headteacher, before the training takes place. A request may be refused, but in these cases a reason will be given.

Professional subscriptions & membership of professional bodies

- a) Professional subscriptions for members of staff are the personal responsibility of individual members of staff. No reimbursement will normally be provided by the Trust for such costs, although individual staff members may be able to claim tax relief for these costs either through their tax code or on their own tax self-assessment returns.
- b) However, if there are benefits to the Trust through being a member of an organisation, payment may be allowed but this must be agreed prior to the expense being incurred, by the Headteacher.

Reimbursement

- a) Staff will only be reimbursed for expenditure upon completion of the appropriate Trust claim form provided by the Trust and after authorisation of the claim by the approved signatory.
- b) The Trust will reimburse any claim within the next pay run subject to the approved claim being submitted to the finance office.



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- c) Appropriate detailed VAT receipts or invoices must be attached as substantiation of expenditure incurred. Where receipts are not available, i.e. for toll charges or underground fares, the reason for their unavailability must be given.

Accepted by Trust Board __18th June 2020__

