



# Saint Robert Lawrence Catholic Academy Trust

## Expense Policy for Employees

Approved by Academy Trust: 7<sup>th</sup> December 2015  
Last Reviewed: December 2016  
Date for next Review: December 2017

### 1. Introduction

Staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the trust's/academy's business. These may arise from attendance at pre-approved meetings, training or conferences.

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.(Appendix 1)
- 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 invoices, must be attached to the Staff Expenses Claim Form.
- 2.5. Claim forms must be approved and signed by the budget holder/headteacher.
- 2.6. The Academy Business Manager will maintain a record of claims made including date, name, amount and reason for budget monitoring and audit purposes.
- 2.7. The submission of false claims will be treated as a serious matter and may lead to disciplinary action.
- 2.8. Claims must be made as soon as possible in arrears with a separate claim for each calendar month. Claims outstanding for more than 6 months will not be accepted.

### 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 HMRC approved mileage rate ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)). The rate is paid irrespective of the fuel type or capacity of the car.
- 4.2. Staff are encouraged to car pool where possible.
- 4.3. Mileage claims should have attached a VAT receipt for fuel used if available.
- 4.4. 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 academy, the lesser distance will be paid.
- 4.5. The date of, reason for, starting point and destination of the journey should all be shown on the Staff Expenses Claim Form.
- 4.6. Claims submitted over 6 months after the expense incurred may not be paid.
- 4.7. Parking or speeding fines will **never** be reimbursed.

## **5. Vehicle Insurance**

- 5.1. Staff must ensure that their car is safe and legal to drive.
- 5.2. Each academy has its own arrangements covering business use of a vehicle. Further details can be obtained from the finance team/business manager at each academy.

## **6. Use of Public Transport**

- 6.1. The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable.
- 6.2. Staff should use the most economical class of travel. Generally, standard or economy class.
- 6.3. 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.

## **7. Subsistence Allowances**

- 7.1. Under normal circumstances no expenses will be provided for subsistence. However, if additional expenses are incurred because the employee requires to take a meal whilst away on Academy Trust business, reimbursement will be made for food/drink items bought on the day claimed up to the amount detailed below.
- 7.2. Daily Subsistence Rates
  - 7.2.1. Breakfast Allowance for a duty of more than 4 hours concluding before 12 noon - £6.55
  - 7.2.2. Lunch Allowance for a duty of more than 4 hours concluding after 12 noon - £9.03
  - 7.2.3. Dinner Allowance for a duty of more than 4 hours concluding after 6 pm - £11.20
- 7.3. Under no circumstances will the Academy Trust reimburse payments in relation to the purchase of alcohol beverages or permit claims where a free meal has been provided.
- 7.4. The limitations on reimbursement are
  - 7.4.1. Attendance of more than 4 but less than 8 hours, the cost of 1 main meal

- 7.4.2. Attendance of 8 hours or more but less than 12 hours, the cost of 2 main meal,
- 7.4.3. Attendance of 12 hours or more, the cost of 3 main meals
- 7.5. Overnight Subsistence Rates
  - 7.5.1. Reasonable expenses for the cost of accommodation, food and drink will be reimbursed.
  - 7.5.2. Only the cost of accommodation required for business purposes will be reimbursed by the school. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members.
  - 7.5.3. Personal items, such as alcoholic drinks, mini-bars etc. will not be reimbursed and their total should be deducted from any bills submitted for expenses purposes.
- 7.6. Receipts must be submitted to support all claims

### **8. Telephone and Mobile Expenses**

- 8.1. 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.
- 8.2. 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.
- 8.3. Line or equipment rental will not be reimbursed.
- 8.4. The Trust/academy 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 school for any personal use.

### **9. Enquiries**

- 9.1. All enquiries should be addressed to the finance director/school business manager.

### **10. Policy Review**

- 10.1. This policy will be reviewed annually and following any changes in relevant legislation.

<b>Name:</b>	
<b>Address:</b>	<b>Vehicle Details</b>

I certify that the expenditure detailed overleaf was actually and necessarily incurred in connection with my duties as a

Employee of \_\_\_\_\_ Academy. Relevant receipts are attached to support my claim for reimbursement of expenses. Where mileage expenses are claimed I confirm that a motor vehicle policy is in place covering me to use the vehicle stated for business purposes which indemnifies the Academy Trust against third party claims.

Signed \_\_\_\_\_ Date \_\_\_\_\_

I confirm that I have checked and approved the expenses claimed overleaf.

Signed (Budget holder/Headteacher ) \_\_\_\_\_ Date \_\_\_\_\_

# Saint Robert Lawrence Catholic Academy Trust: Employees Claim Form

Appendix 1

Date	TIMES		Starting Point	Destination	Finishing Point	Reason for Attendance	Number of Miles Claimed	Mileage Amount Claimed £	Type of Expense e.g. Child Care	Expenses Amount Claimed £	Total Amount Claimed £
	Depart	Return									
										<b>Total</b>	