

Greenshaw Learning Trust

Staff Expenses Policy

March 2021

Responsible Officer: Head of Finance

Approved by the Board of Trustees: 26rd March 2021

Policy Review Date: 1st September 2021

GLT STAFF EXPENSES POLICY

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1 INTRODUCTION

The intention of this policy is to ensure that staff are reimbursed on a timely basis for all reasonable expenses incurred wholly, necessarily and exclusively in the course of the Trust's business, and that the Trust complies with its legal and tax obligations.

1.1 Legal Context

This Staff Expenses Policy has been drawn up in accordance with the requirements of our funding agreements to ensure we comply with the principles of financial control outlined in the Academies Financial Handbook.

1.1.1 Academies Financial Handbook

The Academies Financial Handbook assigns specific responsibilities for financial matters to the Trust Accounting Officer. This includes a personal responsibility to Parliament, and to ESFA's accounting officer, for the financial resources under the trust's control. Accounting Officers must be able to assure Parliament, and the public, of high standards of probity in the management of public funds, particularly:

- Value for money
- Regularity
- Propriety

All staff must be aware of these requirements and ensure that they follow these principles when incurring expenditure they intend to reclaim. Strictly no alcohol can be purchased using school funds and to this end no claim should be made or will be approved for alcohol under any circumstances.

Additionally, staff should ensure no misleading or unfortunate impression can be created in the application of this policy, which could impact public relations and perceptions. Accordingly, the Head of Finance will conduct periodic internal audits of the application of this policy.

1.1.2 Inland Revenue

The Trust must remain compliant with HMRC whilst reimbursing expenses to staff. Both the Trust and members of staff may be charged a penalty if they provide inaccurate information which leads to an unpaid tax liability

HMRC set different rules for what you have to report and pay depending on the type of expense or benefit provided

The Trust makes use of exemptions on certain business expenses and benefits including:

- business travel
- phone bills

- business entertainment expenses
- uniform and tools for work

To qualify for this exemption, and enable the Trust to pay expenses without deducting tax and National Insurance the Trust must pay back employee's actual costs.

To ensure this, all claims for staff expenses must be completed on the GLT Staff Expenses claim form and be accompanied with supporting documentation.

Exempt staff expense claims will be paid by BACS transfer and not through payroll.

Staff expenses and benefits which are not exempt will be paid via payroll. These will be treated as benefits-in-kind and taxed accordingly.

1.1.3 Seven Principles of Public Life

All members of staff must adhere to the seven principles of public life

- Selflessness
- Integrity
- Objectivity
- Accountability
- Openness
- Honesty
- Leadership

Consequently, staff must not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

Any breach of these principles may lead to disciplinary action. The submission of false expense claims will be treated as a fraud and may lead to disciplinary action and a referral to the police.

1.2 Terminology

- The Trust means the Greenshaw Learning Trust (GLT).
- School means a school or academy within the Greenshaw Learning Trust.
- Headteacher means the headteacher or principal of the school or academy.

1.3 Applicability

This Trust Policy applies to the Greenshaw Learning Trust as a whole and to all the schools in the Trust.

Compliance with this Policy is mandatory for all employees of Greenshaw Learning Trust, and individuals who fail to comply may be subject to disciplinary action under the Trusts disciplinary policy.

If there is any question about the interpretation or implementation of this policy or procedures, the Head of Finance should be consulted and their advice should be followed.

1.4 Scope

This policy is to cover personal staff expenditure incurred wholly, necessarily and exclusively in the course of the Trust's business.

Staff should not act as an agent for the school – where the employee pays for goods and services on behalf of the school (eg classroom equipment). These goods and services should be paid for directly by the school (possibly by using the school Credit Card or Petty Cash) under the normal procurement process set out in the GLT Finance Policy & Procedures. This ensures that the school is the owner of any guarantees and will be able to reclaim the VAT.

2 STAFF EXPENSES CLAIM PROCEDURE

Claims for reimbursement of the personal expenditure of staff must be made using a Staff Expenses Claim Form.

Supporting documents required as evidence, such as receipts and bills, must be attached to the Staff Expenses Claim Form.

Claim forms must be approved and signed by the line manager before any expenses are reimbursed to the employee.

The authorisation shall be taken to mean that:

- the expense was incurred in the course of carrying out Trust business
- the expenditure was authorised in advance
- the expense was properly and necessarily incurred
- that consideration has been given to value for money
- that the allowances are properly payable by the Trust

Claims by the Headteacher must be authorised by the Director of Education. Claims by the Director's of Education and the Director of Resources must be authorised by the Chief Executive Officer. Claims by the Chief Executive Officer must be authorised by the Director of Resources and reported to the Trustees termly.

Claims which are not authorised in compliance with these procedures will not be processed and will be returned unpaid.

Claims should be submitted monthly. Claims submitted over 4 months after the expense was incurred may not be paid.

All staff expenses will be reimbursed by BACS transfer into the same bank account as salaries are paid.

3 BUSINESS TRAVEL

Before travelling on business, employees and line managers should consider whether or not travel is necessary to meet business objectives or if there are more appropriate means (for example, teleconferencing or videoconferencing).

If travel is deemed necessary then in line with the Trusts Value for Money requirements, staff members are required to consider alternative forms of transport. Staff should give due consideration to cost, the most efficient use of time, and the practicality of the various options when deciding on the best form of transport.

When other considerations are placed higher than economy (eg an employee chooses to travel more expensively by rail rather than driving, so they can work on the train) then prior approval must be obtained from the line manager.

Staff are encouraged to travel together where possible and sharing is expected where staff start from and return to the same location after making the same visit.

It is recognised that on some occasions, when not accompanying children, a member of staff may wish to extend their stay into the weekend or school holidays for personal reasons. This is permitted as long as any additional expenditure is paid for by the member of staff.

The Trust will not pay for the travel or accommodation expenses 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. In these cases, prior authority from a line manger must be obtained before committing to any expenditure.

3.1 Personal Vehicle

3.1.1 Before travel

Members of staff who have to use their own vehicle on Trust business must seek prior authority to do so from their Line Manager.

Staff must ensure that the vehicle is safe and legal to drive.

As the Trust does not provide insurance cover for staff using their own vehicles, staff are required to confirm that they have taken out personal vehicle insurance with an appropriate extension to cover use in connection with Trust business.

3.1.2 Mileage claims

Business mileage claims can only be submitted for additional miles an employee travels above their normal daily journey between home and their normal place of work as stated in their contract of employment.

Business mileage cannot be claimed for journeys between an individual's home address and their normal place of work.

Mileage claims should ideally be confirmed by the attachment of a print out from a route planner website.

The reimbursement rates are set to cover all the costs of using a personal vehicle, including the cost of insurance as well as vehicle depreciation, fuel, breakdown cover, road fund tax, etc.

Reimbursement rates for mileage claims are based on the HMRC approved amounts for Mileage Allowance Payments, and will be calculated at the following rates:

Type of Vehicle	First 10,000 business miles	Each business mile over 10,000
Cars and Vans	45p per mile	25p per mile
Motor cycles	24p per mile	24p per mile

3.1.3 Other expenses

If you have approval to use your vehicle to travel on Trust business, reasonable car parking, toll road and congestion charges may be claimed.

The Trust will not, under any circumstances, reimburse fines for traffic offences including :

- parking fines
- avoidance of road tolls
- non-payment of congestion charges
- road traffic offences including speeding fines

3.2 Company Vehicle

Where an employee has a car leased through the Tusker staff benefit leasing scheme, this vehicle will be deemed a company car in accordance with the Inland Revenue regulations.

The procedure around agreed travel is the same as when using a private vehicle as defined in sections 3.1.1 to 3.1.3 with the exception of the amount paid for mileage and the amount paid for mileage will be amended to the following rates:

Engine size (CC)	Hybrid	Full Electric
1400cc or less	8p	4p
1401cc to 2000cc	9p	4p
Over 2000	12p	4p

3.3 Public Transport

The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable.

Staff should book the lowest standard fare. If possible, rail tickets should be booked in advance and on-line to take advantage of the lower fares. If a member of staff wishes to travel first class, then they should only claim a reimbursement from the Trust of the standard fare.

When assessing the total cost of journeys by public transport, consideration must be given on the additional cost of transferring from the station or bus stop to the final destination.

3.4 Taxi

Staff should only use taxi's in limited circumstances, when it clearly provides better value for money than other forms of transport. These are:

- where taking a taxi would result in a significantly shorter travel time than using public transport
- where there are several employees travelling together
- where personal security and safety of employees is an issue
- where pre-approved by a line manager in the case of pregnancy, disability or sickness.

Taxi's should not be left waiting as this will increase the charge.

Where possible taxi's should always be booked in advance with our approved contracted providers.

If staff do not use a contracted taxi, then they must obtain a receipt with details of the date, place of departure and destination of the journey.

3.5 Meals and accommodation

Employees who are required to travel on a business trip which takes them away from their home and normal place of work, may claim business travel expenses up to a maximum rate set out in the following table.

Receipts must be supplied for all accommodation and meal expenses. Personal items such as newspapers, movies and mini-bars will not be reimbursed and their total should be deducted from the claim form.

The Academies Accounts Direction 2018/19 clarifies that alcohol is an irregular expenditure, and so purchases of alcohol must not be claimed for under any circumstances.

Type of expense	Maximum amount of claim
Overnight accommodation (bed and breakfast)	£85 per night
Breakfast when travelling - if leaving home before 06:30 and the total journey time is more than 2 hours	£5
Lunch – on days following an overnight stay	£5
Evening meal – when staying away from home overnight	£25
Evening meal when travelling – if arriving home after 20:00 and the total journey time is more than 2 hours	£10

Where possible staff should book accommodation in advance to achieve the lowest possible rate.

Staff are responsible for ensuring they are aware of any booking conditions including cancellation policies and that these are adhered to.

If an employee chooses to stay with friends or relatives instead of in a hotel, a gift allowance of £30 per night may be claimed.

4 PHONE BILLS

Staff required to make business calls on their home or personal mobile telephones may be reimbursed subject to provision of an itemised telephone bill. Line or equipment rental will not be reimbursed.

Staff who are often required to work away from their normal place of work may request a Trust mobile phone for operational purposes. Such phones can be used for personal use on occasion, but bills will be monitored and any excessive personal use will need to be reimbursed.

5 PROFESSIONAL SUBSCRIPTIONS AND MEMBERSHIP OF PROFESSIONAL BODIES

Personal 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.

However, if there are benefits to the Trust, by being a member of an organisation, payment may be allowable but this must be agreed, prior to the expense being incurred, by the linemanager.