

Greenshaw Learning Trust

Staff Expenses Policy

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1. PART A

1.1. Application

This GLT Staff Expenses Policy applies to the Greenshaw Learning Trust as a whole and to all the schools in the Trust and the Trust Shared Service, in accordance with and pursuant to the Finance Policy of the Greenshaw Learning Trust.

The Greenshaw Learning Trust, including all the schools, their Trustees, governors and staff, must abide by this GLT Data Protection Policy.

This Policy is subject to the Trust's Scheme of Delegation for Governance Functions. If there is any ambiguity or conflict then the Scheme of Delegation and any specific alteration or restriction to the Scheme approved by the Board of Trustees takes precedence.

In implementing this policy and associated policies and procedures the governing body, Headteacher and school staff, and Trust Shared Service staff, must take account of any advice or instruction given to them by the GLT Head of Finance, the GLT CEO or Board of Trustees.

If there is any question or doubt about the interpretation or implementation of this Policy, the GLT CEO should be consulted.

1.2. Approval and review

Maintenance of this Policy is the responsibility of the GLT Head of Finance.

This Policy was approved by the Board of Trustees on: 23 July 2021.

This Policy is due for interim review by: May 2024.

1.3. Terminology

The Trust means the Greenshaw Learning Trust (GLT).

- School means a school within the Greenshaw Learning Trust.
- Headteacher means the headteacher or principal of the school.
- CEO means the chief executive officer of the Greenshaw Learning Trust.
- Governors and Trustees includes governors, Trustees, non-governor members of Trust Committees and members of the Trust Panel.
- Governing body (GB) means the committee of the Board of Trustees to which Trustees have delegated appropriate powers and functions relating to the governance of the school.

In this policy references to the Greenshaw Learning Trust will be read as including the Greenshaw Learning Trust shared service and all schools in the Greenshaw Learning Trust.

1.4. Responsibilities

It is the responsibility of the governing body and Headteacher of each school, and the Board of Trustees and GLT CEO for the Trust Shared Service, to ensure that their school/service and its staff adhere to this GLT Staff Expenses Policy; in implementing this Policy the governing body, Headteacher and Trust staff must take account of any advice given to them by the GLT Head of Finance, GLT CEO and/or Board of Trustees.

1.5. Scope

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

Members of staff should not act as an agent for the school or Trust by paying 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) under the normal procurement process set out in the GLT Finance Policy & Procedures. This ensures that the school / Trust is the owner of any guarantees and will be able to reclaim the VAT.

1.6. Associated policies and procedures

The following Trust policies and procedures are an integral part of this GLT Staff Expenses Policy:

- GLT Finance Policy
- GLT Procurement Policy

If there is any ambiguity or conflict between this policy and any of these associated procedures, this GLT Finance Policy takes precedence.

The following Trust policies and procedures are directly related to and complement this GLT Staff Expenses Policy:

- GLT Staff and Volunteer Code of Conduct.
- GLT Trustee and Governor Code of Conduct.
- GLT Governor and Trustee Expenses Policy.

2. PART B

1. Context and Principles

This GLT Staff Expenses Policy has been drawn up in accordance with the requirements of the Trust Funding Agreements to ensure the Trust comply with the principles of financial control outlined in the Academy Trust Handbook.

1.1. Academy Trust Handbook

The Academy Trust Handbook assigns specific responsibilities for financial matters to the Trust Accounting Officer, who is the GLT CEO. This includes a personal responsibility to Parliament, and to the ESFA's accounting officer, for the financial resources under the Trust's control. The Accounting Officer 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 members of staff must be aware of these requirements and ensure that they follow these principles when incurring expenditure they intend to reclaim.

No alcohol can be purchased using school Trust funds and no claim should be made or will be approved for alcohol under any circumstances.

Members of staff should ensure no misleading or unfortunate impression can be created in the application of this policy, which could impact public relations and perceptions.

The GLT Head of Finance will conduct periodic internal audits of the application of this policy.

1.2. Inland Revenue

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

HMRC set different rules for what has to be reported and paid 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 into a member of staff's bank account by BACS transfer and not through payroll.

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

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, members of 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 any interests and relationships and avoid any conflict'.

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.

2. Introduction

The purpose of this policy is to ensure reimbursement of reasonable expenses incurred wholly, necessarily and exclusively in the course of the Trust's business, is made on a timely basis con **** with legal and tax obligations.

3. Staff Expenses Claim Procedure

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

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

Claim forms must be approved and signed by the member of staff's line manager before any expenses are reimbursed to the member of staff.

The approval 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 expenses are properly payable by the Trust

Claims by the Headteacher must be authorised by the appropriate Director of Education. Claims by the Directors 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 2 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.

4. Business Travel

Before travelling on business, employees and line managers should consider whether travel is necessary or if there are more appropriate means to meet business objectives (for example, teleconferencing or videoconferencing).

If travel is deemed necessary, staff members are required to consider alternative forms of transport in line with the Trust's Value for Money requirement. Members of 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 member of staff chooses to travel more expensively by rail rather than driving, so they can work on the train) then prior approval must be obtained from their line manager.

Members of staff are encouraged to travel together where possible and sharing vehicles 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 member of staff requires assistance by means of reasonable adjustments. In these cases, prior authority from a line manager must be obtained before committing to any expenditure

4.1. Before Travel

4.1.1. 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.

Members of staff must ensure that the vehicle is safe and legal to drive.

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

4.1.2. Mileage Claims

Business mileage claims can only be submitted for additional miles a member of staff 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

4.1.3. Other Expenses

If a member of staff has approval to use their 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

4.2. Company Vehicle

Where a member of staff 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 for claiming travel expenses is the same as for a personal vehicle as defined in sections 4.1.1 to 4.1.3 except that 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

4.3. Public Transport

The costs of using public transport for eligible journeys may be claimed.

Members of 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.

4.4. Taxi

Members of staff should only claim for the use of taxis 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 members of staff 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.

Taxis should not be left waiting as this will increase the charge.

Where possible taxis should always be booked in advance with the Trust's approved contracted providers.

If members of 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.

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

4.5. 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 2020-21 clarifies that alcohol is an irregular expenditure, and so purchases of alcohol in any form must not be claimed for under any circumstances.

Type of expense	Maximum amount of claim (ex VAT)
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 members of staff should book accommodation in advance to achieve the lowest possible rate. A list of hotels providing preferential rates to GLT is available and should be consulted

when making accommodation bookings.

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

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

5. Phone Bills

Members of 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.

Members of 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.

6. 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 of an employee being a member of an organisation payment may be allowable, but this must be agreed, prior to the expense being incurred, by the employee's line manager.