



Employee Expenses Policy

Policy Type:	Trust Policy
Approved By:	Finance, Audit and Resources Committee
Approval Date:	03/11/2020
Date Adopted by the LGB	dd/mm/yyyy
Review Date:	November 2023
Person Responsible:	Chief Operating Officer

Summary of Changes

This policy has been revised to reflect these changes to the statutory guidance as outlined below.

Page Ref.	Section	Amendment	Date of Change
		New Policy	Nov 2020

General Policy Roles and Accountabilities

The Diocese of Norwich St Benet's Multi Academy Trust is accountable for all policies across its Academies. All policies, whether relating to an individual Academy or the whole Trust, will be written and implemented in line with our ethos and values as articulated in our prospectus. We are committed to the provision of high-quality education in the context of the Christian values of service, thankfulness and humility where individuals are valued, aspirations are high, hope is nurtured, and talents released.

A Scheme of Delegation for each Academy sets out the responsibilities of the Local Governing Body and Head Teacher. The Head Teacher of each Academy is responsible for the implementation of all policies of the Academy Trust.

All employees of the Academy Trust are subject to the Trust's policies.

1. Scope and Review

This document applies to all Diocese of Norwich St Benet's MAT employees and will be reviewed every three years

2. Headteacher/Manager responsibilities

- Authorising the most carbon efficient and economic method for attendance at meetings and other events.
- Making sure other options are used as an alternative to travel for business purposes where possible.
- Checking claims are in accordance with this policy.
- Checking employee driving licences are valid before authorising business travel.
- Making sure all reasonable adjustments or supportive measures are considered to allow equality of access and opportunity regardless of age, gender, ethnicity, sexual orientation, disability, faith or religion, gender identity, pregnancy or marital status.

3. Employee responsibilities

- Using an alternative to travel for business where one exists.
- Making sure the option they select is the most carbon efficient and economic.
- Making sure claim forms are completed in accordance with this policy.
- Making sure they do not claim mileage for travel from home to work and work to home.
- Making sure their vehicle is roadworthy and has required documentation (business travel insurance, MOT and tax).
- Driving within the law.

4. Introduction to business travel

Business travel is a necessary part of the way we work. That doesn't mean we shouldn't challenge ourselves to reduce the cost and impact it creates by considering things like the need, frequency and mode of travel. The simplest way to cut travel costs is to avoid it altogether by making better use of technology to connect us to clients and colleagues. Before business travel is undertaken, it is important to establish if the journey is necessary. Traditionally meetings have been done face to

face, but the possibilities presented through growth in social media, have enabled online face-to-face experiences.

5. General principles

- Employees should only make business journeys when absolutely necessary. Other options which are more efficient and cost effective should always be considered before travel is undertaken.
- Employees whose post requires them to travel are responsible for their travel arrangements and these must be carried out in the most effective and efficient way to perform the job. St Benet's MAT will support necessary business travel, including reimbursement of costs arising from the use of employees' own vehicles and the provision of other support.
- Mileage payments will be made within Her Majesty's Revenue and Customs guidelines.
- Employees are responsible for their own travel to and from work and must deduct this mileage from any claims.

6. Travel and related claims

6.1 Mileage Payments

Employees who use their own car, van, or motorcycle for official Trust work are entitled to be reimbursed in accordance with Her Majesty's Customs and Revenue (HMRC) approved mileage rates.

Where there are changes to the HMRC rates, these will be applied.

Where more than one employee makes the same or a similar journey, they should travel together. In addition to mileage rates, employees who take passengers can claim a passenger mileage payment per passenger per mile if the passenger is an employee of the Trust on the same business. Where the passenger does not start or finish their journey at the same time as the driver, the driver can claim for the number of miles that the passenger travelled with them.

Employees and managers must ensure that all claims are made in accordance with the guidance on these definitions. Clarification can be obtained from the Finance Team.

Normally mileage claims will be paid only for journeys which start and end at the employees' usual place of work or from home to the destination, whichever is the shorter distance. If travelling directly from or to home the normal mileage which would have been travelled from home to the usual place of work should be deducted from the total mileage claim for the journey.

The current rate of car mileage reimbursement is 45.0p per mile if you claim less than 10,000 miles a year, and 25.0p for every mile over. For bike mileage it is 24.0p for motorbikes and 20.0p for bicycles.

6.2 Rail Travel

Employees should use the most cost-effective travel arrangements and make use of off peak or other reduced rates where possible. First class travel is occasionally cheaper than the standard fare, but otherwise first class may only be used if:

- the timing of a journey would make it impossible to work effectively, e.g. peak holiday periods, or
- standard class accommodation is full.

The Chief Operating Officer must approve any First-Class travel before it is booked.

6.3 Bus fares and parking expenses

Bus fares and car-parking charges incurred on Trust business may be reclaimed. The Trust will not, under any circumstances, reimburse parking or speeding fines.

6.4 Subsistence (food and drink)

Employees are normally responsible for their own food and drinks during the working day and are not normally entitled to claim a subsistence allowance.

Subsistence allowances cannot be claimed simply because an employee is away from base at a mealtime.

Subsistence can be claimed in exceptional circumstances where it would be unreasonable to expect the employee to pay for their meal, and the employee is unavoidably put to exceptional expense – for example:

- Attending a conference or training event when the employee is required to purchase a meal at the event.
- Attending an event that necessitates an overnight stay where meals are not included.

An employee cannot claim subsistence for:

- being away from their base during the normal working day
- breakfast when leaving home early or tea or supper when returning home late, for example, for a visit out of County.

Employees should agree with their manager before expenditure is incurred.

Expenditure will only be reimbursed if receipts are submitted with the claim.

Alcohol will not be reimbursed in any circumstances. A VAT receipt is required for all expenses claimed.

6.5 Accommodation

Overnight stays must be approved in advance by the Headteacher or Manager. In some situations, particularly certain training courses, accommodation is provided as part of the package, so the employees do not need to claim. In other cases, the employee will be reimbursed the actual cost of bed and breakfast incurred, up to a limit of £100 unless approved by the Chief Operating Officer.

7. Out-of-pocket expenses

Employees attending residential training courses, travelling abroad, escorting clients/pupils, attending conferences etc. can claim reimbursement where they have been put to exceptional expense. Wherever possible, approval for the expenditure should be agreed in advance and receipts should be submitted with claims

8. How to claim

Employees should complete the Expenses Claim Form, attaching relevant VAT receipts. Claims must be made monthly and deadlines are available from finance. Late submissions will result in delayed payment due to the additional processing time needed. Only in very exceptional circumstances will a late payment be authorised.

Employees should note the terms of the declaration on the claim form. No one should make or approve a claim if the conditions explained in this policy have not been met. Breach of the policy intended to defraud, or which incur unnecessary and unapproved costs may be subject to disciplinary procedures.

9. Authorisation

Responsibility for authorising business travel rests with the Headteacher or Line Manager. Employees should seek approval in advance for any unusual journeys where there may be any doubt about the legitimacy of the journey or the amount of mileage that can be claimed.

If employees choose to travel by car when it would be practical and/or cheaper to travel by train or other public transport the employee's claim should be limited to the equivalent of the public transport rate.

Headteacher's expenses must be approved by either the DoSI, Chair of LGB, Chief Executive Officer, or Chief Operating Officer.

The Chief Executive Officer's expenses are approved by the Chief Operating Officer.

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11. Checking driving licences

It is essential that procedures are in place to make sure driving licences of existing and prospective employees who need to travel are checked. The categories of staff affected by the annual licence check include:

- Employees who travel for work and use their own vehicle
- Employees who drive Trust vehicles regularly or occasionally.

A record of the check of licences and the manager that checked them should be kept on personal files.

12. Insurance

Employees who use their vehicle for work should make sure they have insurance to cover business travel. This is normally referred to as 'Business, Social and Domestic' cover by Insurance companies. The employee is responsible for making sure they are insured.