



# EXPENSES POLICY

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Approved by Finance Committee:

June 2021

Next review:

Every 3 years, or as the need arises

## **1 REIMBURSEMENT OF EXPENSES**

- 1.1 The Trust/School will reimburse expenses properly incurred in accordance with this policy.
- 1.2 Where expenses must be authorised before they are incurred it will be clearly stated within this policy together with information as to who can authorise them. If an expense is not clearly covered by this policy, then authorisation must be obtained from the Chief Executive Officer (CEO) or Director of Finance & Operations (DFO) or Headteacher before it is incurred (in the case of the CEO authorisation must be obtained from the Chair of the Trust).
- 1.3 Expenses will only be reimbursed if they are:
  - 1.3.1 claimed using forms that are available from your individual school office/staff room and submitted to an authorised signatory of more senior status, normally your line manager (claims by the CEO must be authorised by the Chair of the Trust);
  - 1.3.2 submitted as soon as possible (normally within **one** month) of being incurred;
  - 1.3.3 supported by relevant documents (for example, VAT receipts, tickets, and credit or debit card slips); and
  - 1.3.4 where required, authorised in accordance with instructions in force at the time the expense was incurred.
- 1.4 Claims for authorised expenses submitted in accordance with this policy will be paid directly into your bank/building society account (as per salary payments).
- 1.5 The Department of Education has made it clear that it regards all alcohol as 'irregular expenditure' i.e. not for the purposes identified for public money. In light of this, as a Trust, we will not purchase alcohol and will not reimburse expenses for any purchases involving alcohol.
- 1.6 The purchase of classroom equipment and sundries must be undertaken using the requisition/purchase ordering system and paid for directly by the Trust/School. As such, an expense claim must not be submitted under this policy for the costs of such purchases, unless explicitly agreed as per Section 1.2 above.
- 1.7 Claims for mileage allowances will not be processed unless the correct procedure has been followed under 2.4.3 for authorisation of the use of employees' vehicles on Trust/School business.
- 1.8 Claims which have not been approved in compliance with this policy will not be processed and will be returned. Self-authorised claims will not be accepted for payment under any circumstances and if a member of staff attempts to submit a false claim it will be treated as a serious matter which may lead to disciplinary action.
- 1.9 Any questions about the reimbursement of expenses should be put to your Line Manager before you incur the relevant costs.

## **2 TRAVEL EXPENSES**

- 2.1 The Trust/School will reimburse the reasonable cost of necessary travel in connection with Trust/School business. The most economic means of travel should be chosen if practicable/possible. The following are not treated as travel in connection with Trust/School business:
  - 2.1.1 travel between your home and normal place of work (this is defined in your contract of employment);
  - 2.1.2 travel which is mainly for your own purposes; and

2.1.3 travel which, while undertaken on the Trust/School's behalf, is similar or equivalent to travel between your home and your usual place of work. Your contract of employment will state your normal place and days of work. It may also state that you may be asked to work and travel between schools operated by the Trust. For the avoidance of doubt, this expenses policy may be applied for travel to schools within the Trust which are not defined as 'your normal place of work', in situations where you would be out-of-pocket compared to travel between your home and your normal place and days of work.

2.1.4 In the case of employees with cross-Trust responsibilities (such as the CEO or DFO), the point of reference will be the registered office of the Trust at Nonsuch High School for Girls, or the normal office location as set out in individual contracts, and 2.1.3 will apply. (i.e. If the journey to another school in the Trust is similar or equivalent to travel from home to the normal office location, then expenses may not be claimed.)

## 2.2 **Trains**

You will only be reimbursed for the cost of standard class travel unless expressly authorised by the CEO/DFO. A receipt should be obtained for submission with an expenses claim form.

## 2.3 **Taxis**

You should not take a taxi when there is public transport that would not greatly increase your journey time. However, when this is not the case, or the number of staff travelling together make it cost effective to do so, you can travel by taxi. A receipt should be obtained for submission with an expenses claim form. In certain circumstances, such as medical emergencies requiring return travel from hospital after ambulance transfers, taxis may be used and will be fully reimbursed.

## 2.4 **Car**

### 2.4.1 **Mileage Allowance**

Where it is cost effective for you to use your car for business travel, and you have been authorised to do so, you can claim a mileage allowance on proof of mileage in accordance with the current authorised mileage rates authorised by HM Revenue & Customs<sup>1</sup>. The current authorised rate is 45 pence per mile on the first 10,000 miles and at this rate the payments do not attract tax or NI. Details of the current mileage rates can be obtained by contacting Finance.

Mileage may be claimed for the additional cost of travelling to the destination (i.e. temporary place of work), however in line with HMRC guidance, in order to claim you must calculate the mileage of the journey to the destination (temporary place of work) and deduct the mileage that would have been incurred for travel from home to your normal place of work. A calculation sheet is provided on the Expenses Claim Form.

2.4.2 You can also claim for any necessary parking costs which need to be supported by a receipt or the display ticket.

### 2.4.3 **Car Insurance**

The responsibility for ensuring that insurance cover applies when using your car for business travel rests with you (the individual employee). The Trust/School

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<sup>1</sup> HM Revenue & Customs – Expenses and benefits: business travel mileage for employees own vehicles [Expenses and benefits: business travel mileage for employees' own vehicles: Rules for tax - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/consultations/expenses-and-benefits-business-travel-mileage-for-employees-own-vehicles-rules-for-tax)

does not hold motor insurance to cover this risk.

You should advise your motor insurer that you use your vehicle on business and you may have to pay an additional premium for this cover. (Please be aware that insurance companies vary in their approach so it may be worth comparing different companies.)

#### 2.4.4 **Authorisation for use of employees' vehicles on Trust/School business**

Authorisation to use your car for business travel can be obtained via the HR office in your school. (GLT Shared Services employees should use Nonsuch High School for Girls as the registered office or their normal office location as set out in their contract) You will need to provide a:

- copy of current insurance certificate indicating insurance for business travel
- copy of current driving licence
- copy of MOT certificate (if not required to obtain insurances as above)

This information will need to be updated annually and records will be held by the HR office on your HR file. HR will maintain a schedule documenting employees who have satisfied this requirement and to whom payments may be made by the Finance office.

#### 2.4.5 **Passenger payments/car sharing**

If you carry another employee in your own car on a business journey, you are entitled to claim passenger payments of up to 5p per mile. This is also tax-free under the HMRC guidelines.

2.4.6 The Trust/School will **not** reimburse any penalty fares or parking fines that you may incur while travelling on Trust/School business.

### 2.5 **Air travel**

If you are required to travel by air in the course of your duties, you should discuss travel arrangements with the CEO/DFO/Headteacher in advance. Where possible, arrangements will be made by the Trust/School on your behalf but where this is not possible you will be advised of the documentation that you will need to submit to reclaim expenses.

## 3 **ACCOMMODATION AND OTHER OVERNIGHT EXPENSES**

3.1 If you are required to stay away overnight in the course of your duties, you should discuss accommodation arrangements with the CEO/DFO/Headteacher in advance. Where possible, arrangements will be made by the Trust/School on your behalf, but where this is not possible you will be advised of the documentation that you will need to submit to reclaim expenses.

3.2 When you are required to stay away overnight in the course of your duties, to the extent that these are not included in the cost of accommodation, the Trust/School will reimburse your reasonable out-of-pocket expenses provided they are supported by receipts for the following:

3.2.1 Breakfast up to a maximum of £5.00 a day;

3.2.2 Lunch including non-alcoholic drinks up to £6.50 a day

- 3.2.3 Evening meal including non-alcoholic drinks up to £10.00 a day
- 3.2.4 Or, where all meals are incurred on the same day, an overall maximum of £21.50.
- 3.3 When you are required to attend a day time course/conference in the course of your duties, to the extent that these are not included in the cost of accommodation, the Trust/School will reimburse your reasonable out-of-pocket expenses provided they are supported by receipts for the following:
  - 3.3.1 Breakfast up to a maximum of £5.00 a day;
  - 3.3.2 Lunch including non-alcoholic drinks up to £6.50 a day.
- 3.4 Any costs to be incurred in excess of the limits set out in this policy must be approved in advance by either the CEO or DFO (in the case of the CEO authorisation must be obtained from the Chair of the Trust).