



EBOR ACADEMY TRUST

Policy Number

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Staff Expenses Policy

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1. Introduction

This Policy sets out arrangements for the reimbursement of expenses incurred whilst working on behalf of Ebor Academy Trust.

The Policy applies to all employees, without exception, of the Trust (central and school based). Ebor Academy Trust reserves the right to review, revise, amend, withdraw or replace the contents of this policy on providing reasonable notice of any such changes.

Staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the school or Trust's business. These may arise from attending meetings, training or conferences, or posting student files. It is essential that HMRC regulations are met and therefore this policy must be adhered to when making an expenses claim.

2. Scope

Expenses covered by this policy include, but are not limited to:

- 2.1 Mileage costs
- 2.2 Parking
- 2.3 Tolls
- 2.4 Public Transport
- 2.5 Hotels
- 2.6 Subsistence
- 2.7 Perishable school resources required on the day

The expenses reimbursement process is not a substitute for the procurement process. Items generally **not recoverable through personal expenses** (for value for money, propriety, tax or general good governance reasons) include, but are not limited to:

- a) Refreshments for general office use
- b) Greetings cards, gifts and flowers for employees (subject to the gifts and hospitality policy)
- c) Staff entertainment
- d) Items that should be obtained through procurement process e.g. stationary, IT equipment, consumables, school resources.

These items must be purchased through the school offices, using the normal procurement procedures having been approved in advance, in accordance with the Ebor Academy Trust Financial Procedure Manual and Financial Scheme of Delegation.

Staff should not use their own personnel credit/debit cards - each academy is provided with a credit card for making online purchases.

All claims must be made using the Selima online portal. These should be submitted on a monthly basis, wherever possible during the year and in all cases by the financial year end.

All claims will be authorised by the employee's line manager and payment will be made via the monthly payroll, subject to the published payroll deadlines.

If prior approval has not been obtained from the Headteacher/ Line Manager the school reserves the right not to reimburse the cost.

The following criteria apply to claims:

- I) Current proof of insurance and MOT (if applicable) must be uploaded on Selima before any mileage claim can be paid.
- II) All expenditure must be supported by VAT receipts
- III) Claims must not include expenditure incurred by other individuals.

3. Travel Claims

Employees are personally responsible for any costs incurred in journeys between their home and normal place of work (in most cases, this will be a designated “home” school). Journeys between an employee’s home and normal place of work cannot be claimed under any circumstance. Each individual must ensure that their normal commute mileage is added to their Selima record by their line manager or School Business Partner and must take account of the Selima guidelines regarding home to office mileage when making claims.

Travel should be by the most appropriate means of transport available taking into account cost and practicality. Specific guidance is set out below for private mileage, public transport and taxis.

4. Business mileage

Employees who use their own vehicle for business purposes must ensure that:

- 4.1 The vehicle is taxed and has a current MoT certificate (if required)
- 4.2 The vehicle is fully insured for business use
- 4.3 They hold a current valid driving licence

The claim form on Selima should be completed for mileage claims to show:

- a) Full details of each journey including start, end and all intermediate stops
- b) Date of journey
- c) Actual miles travelled using post codes.

Selima will calculate the mileage between routes; all schools within the Trust have been pre-loaded onto the system. Selima will calculate the shortest route; if any other route is followed and claimed, then a full reason must be submitted on the claim and approved by the claimant’s line manager.

Mileage allowance payments will be made as per HMRC’s official rates. These can be found at:

<https://www.gov.uk/guidance/rates-and-thresholds-for-employers-2018-to-2019#employee-vehicles-mileage-allowance-payments-maps>

Or contact the Finance or HR team for the latest rates.

5. Car parking and tolls

The full cost of car park charges will be reimbursed on receipt of the original ticket. Claimants should seek to park in the cheapest available parking facility. The full cost of a toll route will be payable providing that it forms part of the shortest route available.

6. Speeding fines

The Trust will not under any circumstances, reimburse parking fines, speeding fines, or pay for speed awareness courses.

7. Public Transport

Reasonable care must be undertaken to balance cost, distance and travel time in order to obtain value for money.

Where public transport is used, the most economic ticket available should be purchased. Wherever possible, tickets should be purchased as far in advance as possible to take advantage of discount fares. In any event, premium or first class travel will not be reimbursed under any circumstances. Staff may choose to travel at first class public transport, but they will only be reimbursed the cost of second class travel. There is an expectation that, where possible, fares are pre-booked to achieve savings.

The Trust is only liable for the costs relating to a member of staff's travel. Any accompanying persons will be responsible for their own costs. The exception to this is where their attendance is required as a representative of the Trust and in such circumstances prior approval must be obtained from the Trust Finance Director.

8. Hotels

Any hotel stay under £1,000 and within budgeted amounts can be authorised by the employee's line manager. Hotel stays costing over £1,000 must receive prior approval from the Trust Finance Director.

9. Subsistence

Reasonable subsistence will be paid for with all expenditure receipted. Staff should use their own discretion about subsistence expenses, balancing need against cost. Reimbursement will be made of all reasonable expenses which are over and above that which an employee would have otherwise incurred in their normal living expenses.

10. Miscellaneous Expenses

It is accepted that there may be occasions where employees are required to purchase items for use in school at short notice, i.e. perishable items for use in the classroom that day.

Claims for these items must be submitted via Selima but they must be accompanied by a VAT receipt.

If you require any further advice or guidance please contact your HR Business Partner.