

Expenses Policy

1. GENERAL PRINCIPLES

- 1.1 This policy applies to all staff, volunteers, governors and Trustees.
- 1.2 Only expenses which have been wholly, necessarily and exclusively incurred in the course of the performance of duties on behalf of the academy can be claimed. If expenditure is incurred for private reasons, it is not claimable from the academy.
- 1.3 All expense claims should be made using the Trust expense form.
- 1.4 It is a legal requirement that all expense claims are backed up with proper documentation or receipts. Receipts should be a genuine receipt with a VAT registration number and not written on pieces of paper. It is up to the claimant to ensure that a receipt is obtained; if the claimant is unable to obtain a receipt then a signed note with the official company stamp will be required in order for the claim to be paid in full. The only exceptions to this are for car parking and the London Underground where it is sometimes necessary to redeem tickets. All other unreceipted items will not be reimbursed.
- 1.5 In order to avoid subsequent difficulties, the claimant must obtain prior approval for such expenditure from the relevant budget holder or, where the claimant is the budget holder, the appropriate authorising signatory. Members of staff must not authorise their own expense claims or those of their line manager.
- 1.6 All expense claims made by the Head teacher should be signed by the Chair of Governors of the academy or the CEO/Director of Financial and Commercial Services of the University of Chichester Academy Trust. If payment is made by BACS the Head teacher must not authorise his or her expenses on Bankline. All claims made by governors should be signed by the Chair of Governors. All claims by Trustees should be signed by the Chair of Trustees.
- 1.7 All staff making claims and all budget holders authorising such claims, should ensure economy and cost effectiveness with regard to the expenses incurred, the level of those expenses and the effective use of staff time. Budget holders should consider alternatives to travel to determine the most appropriate means of achieving the required outcome, e.g. communication by telephone, Skype or video-conferencing may be as suitable in some circumstances.
- 1.8 All claims may be subject to audit by auditors.
- 1.9 Enquiries relating to the interpretation of and definitive guidance to travel and subsistence expenses in the first instance should be addressed to the budget holder. Further guidance can be sought from either the Director of Financial and Commercial Services or the HR Department.

2. TRAVEL

The most economic form of transport should be used where appropriate. The alternative of public transport (or car sharing) should always be evaluated if this is a practicable option given the location of the school/meeting, total travel time and the pattern and hours of work.

2.1 Rail travel

All staff will be required to travel standard class. Where possible, tickets should be bought in advance to ensure a less expensive fare. Receipts must be obtained and attached to the claim form.

2.2 Individual's car / cycle

When it is agreed that public transport is not appropriate (car sharing may give better value for money) and the use of the member of staff's private car/cycle has been approved, this will be paid at the current Trust rates, which correspond with Her Majesty's Revenue and Customs (HMRC) approved rates unless a different rate is applied by the academy.

2.3 Employees authorised to use their own cars on academy business must ensure that their insurance cover is extended to include business usage.

2.4 For the purposes of determining the extent to which journeys may be regarded as business journeys the following rules need to be applied to employees who normally work at an academy site but occasionally travel elsewhere:

i All journeys between home and the normal base are to be regarded as private and the costs of these journeys are not to be claimed. If a journey involves driving from home to the destination and back again, without going via the normal place of work then the usual mileage in making the journey to the normal place of work is to be deducted from the cost of the claim.

ii Journeys away from the normal base on business may be regarded as business journeys.

2.5 The following information must be provided on the expenses claim form:

i. Detail the journey in full, including date, time, reason for journey, starting point and the destination.

ii. Business miles being claimed must be entered in the appropriate columns on the expense claim form.

All claims for mileage which are in excess of the HMRC approved rates must go through the payroll so that an appropriate deduction as a taxable expense can be made.

3 SUBSISTENCE

Staff who are away from their home or their normal place of work on academy business are entitled to claim subsistence expenses and allowances to meet any additional costs incurred. An estimate of the overall anticipated costs should be approved in advance by the budget holder or authorising signatory where the claimant is the budget holder.

3.1 The cost of meals will be reimbursed where reasonable and it is supported by a receipt. The cost of any alcohol or incidental beverages will not be reimbursed.

3.2 The cost of an evening meal may be claimed where the claimant returns home after 8pm.

Queries regarding the levels of subsistence should be made to the Director of Financial and Commercial Services.

4. ACCOMMODATION

Staff requiring overnight accommodation away from home whilst on academy business may claim reimbursement, as agreed with the budget holder or their authorising signatory if the claimant is the budget holder.

4.1 Where possible, bookings should be made from the academy prior to departure by raising a purchase order. In this way, the accommodation can be paid for directly by the academy and the claimant will subsequently not need to be reimbursed.

4.2 The cost of business phone calls will be reimbursed on the evidence of itemised receipted invoice annotated with details of who was called and the reason. All non-business extras, e.g. papers, non-business phone calls, bar charges must be paid for by the individual and will not be reimbursed.

5. ENTERTAINMENT AND HOSPITALITY

All entertainment/hospitality expenses must be approved in advance by the relevant budget holder or the appropriate authorising signatory.

5.1 Where a member of academy staff wishes to entertain a visitor, it is expected that under normal circumstances, food and drink will be provided through the academy's catering facilities. This must be approved by the relevant budget holder or the appropriate authorising signatory.

5.2 Where it is deemed necessary for staff to claim the cost of meals with external guests outside the academy, the costs should be charged to "hospitality". Full details of the persons entertained, the organisations they represent and the reason for the claim must be detailed on the form. Tips and charity donations will not be reimbursed and must be paid by the individual.

5.3 The cost of the hospitality must not exceed £25 per person and must not include the provision of alcohol.

5.4 Partners of academy staff should not have the cost of their hospitality paid for by the academy.

5.5 All staff celebrations (Christmas parties, meals out, staff outings etc) must not be claimed as expenses and must be paid for by the individuals.

6. REIMBURSEMENT OF EXPENDITURE INCURRED ON BEHALF OF THE ACADEMY

All academies have a NatWest Onecard, which is to be used for purchases where it is not possible to send an invoice. It should not be necessary for staff to incur academy expenditure out of their own pocket. If a staff member makes purchases for the academy out of their own pocket these must first be authorised in advance by the budget holder. On production of a receipt the budget holder should authorise the expense claim before a reimbursement can be made.

7. EMERGENCY EXPENSES INCURRED THROUGH CORONAVIRUS WORKING FROM HOME

Where it is deemed necessary for a member of staff to work from home, reasonable out of pocket expenses may be claimed if this is first agreed with your line manager. An example of this might be printer cartridges or paper. The expenses must be for work purposes only, and be deemed necessary by your immediate line manager. If in doubt this should be checked with your Headteacher.

Key document details

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