



Employees and Governance Expenses Policy

This policy outlines the expenses, and the process by which, employees and governance volunteers are able to claim for reimbursement during the course of Trust business.

Version number	V2.0
Approved by	Board of Trustees
Approval date	September 2020
Implementation date	September 2020
Policy/document owner	Finance Director
Status	Statutory
Frequency of review	3 years
Next review date	September 2023
Applicable to	This policy applies to all employees (including full time, part time, temporary and casual), non-executives (Members, Trustees, Advisory Board Members)

Document History

Version	Version Date	Author	Summary of Changes
V.01 (draft)	16/8/18	Finance Director	Policy rewrite. reflects ESFA Academies Financial Handbook, HMRC rates and guidance, Trust AoA, Charity Commission 'Trustees Expenses and Payments' guidance and Trust Financial Regulations Manual.
V.02 (draft)	5/9/18	Finance Director	Consultation with Central Exec Team
V1.0	20/09/18	Finance Director	Approved by Trust Board
V2.0	September 2020	Finance Director	Reference to cluster boards removed. General purchase limits increased.

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1. Introduction

Employees (including full time, part time, temporary and casual) and non-executive (Members, Trustees, Advisory Board Members and Committee Members), of the Trust may incur costs during the course of Trust business. These expenses can be reimbursed as long as they are deemed as reasonable and claimed in line with this policy to ensure compliance with HMRC, ESFA and Articles of Association requirements.

The purpose of this policy is to:

- Clarify what is a reasonable expense
- Outline the process by which claims should be made

The expenses reimbursement process is not a substitute for the procurement process and any spend **must** be agreed by a budget holder in advance.

2. Scope

This policy covers the following expenses:

- Mileage
- Parking and Tolls
- Public Transport
- Subsistence
- Overnight Accommodation
- Telephone Calls
- Curriculum Materials under £30
- Eye Tests & Glasses

In limited circumstances, non-executives may claim for administrative expenses e.g. paper. This **must** be approved by the Chair of Trustees or Headteacher.

The following expenses are not classed as reasonable expenses and therefore cannot be claimed:

- Refreshments for general office/meeting use
- Greetings cards, gifts and flowers for employees
- Staff entertainment
- Gratuities/tips
- Items which should be processed using the Trust procurement process
- Any form of alcohol
- Office stationary
- Kitchen or office equipment
- Other colleagues or members expenses or subsistence allowances
- Parking fines or penalty notices
- IT equipment or consumables.
- Hospitality/Refreshments

There is no provision in this policy for non-executives to claim for loss of earnings or an attendance allowance.

This policy excludes Work Place Volunteers, where individual agreements will detail reasonable expenses that can be reimbursed by the Trust.

3. Expenses

3.1 – Mileage:

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

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

Only mileage in excess of that normally travelled to and from the employees' home to their contractual workplace may be claimed using the shortest route.

Non-executives may claim mileage from their home to the agreed Trust location using the shortest route.

Mileage claimed for travelling between Trust locations should be based on the distances stated in [appendix 1](#).

Car sharing should always be explored to ensure best use of public funds.

The rate currently payable (in line with HMRC) is 45p per mile for a car and 24p for a motorcycle. This rate applies only up to a maximum of 10,000 miles per year.

3.2 – Parking and Tolls:

The full cost of parking will be reimbursed when relating to the period of Trust business only.

Free parking spaces should always be sought and used in advance of charged parking facilities.

The full cost of taking a Toll route will be payable providing the cost is lower than the additional mileage that would have been claimed had the toll route not have been taken.

A receipt for both parking and Tolls needs to be provided in all cases otherwise payment is not able to be made.

3.3 – Public Transport:

The use of public transport is encouraged (where available) and the most economic ticket available should be purchased.

Where possible, tickets should be purchased by the Trust as far in advance as possible to take advantage of discount fares.

Premium or first-class travel will not be reimbursed unless evidence is provided to confirm that it was the most economical fare.

3.4 – Subsistence:

Subsistence (meals and refreshments) will only be reimbursed for overnight stays where food and refreshments are not provided by the host. No reimbursement will be made where the claimant has requested attendance at an overnight event rather than being required to do so as part of their role.

In line with HMRC benchmark scales, subsistence will be paid up to:

Breakfast	£5
Lunch	£5
Dinner	£10

All claims must be supported by a valid receipt otherwise reimbursement cannot be made.

3.5 – Overnight Accommodation:

All overnight accommodation should be approved in advance by the budget holder. Overnight accommodation should be purchased by the Trust where possible. Where it is not possible, budget accommodation such as Travelodge etc should be used. The cheapest available room should always be used.

3.6 – Telephone Calls:

Non-executives may incur call costs for Trust business. These costs will be reimbursed fully by the Trust upon receipt of an itemised bill. Where possible, landlines and Skype should be used to reduce the costs incurred.

Employees should always use official Trust phones (landlines and/or mobiles). Where this is unavoidable, and a personal mobile phone is used, reimbursement of the cost of the call only will be made upon receipt of an itemised bill.

The Online Safety Policy and Safeguarding and Child Protection Policy must be adhered to at all times during the use of personal mobile phones.

3.7 – General Materials under £50:

All **general** materials should be purchased by the Trust where possible. Where this is not possible, or best value can be achieved by purchasing directly, general materials such as books, paper, stationery, **cleaning & maintenance materials** can be purchased and reimbursed by the Trust up to the value of **£50**.

Authorisation from the budget holder must be obtained prior to purchase and all claims must be supported with a valid receipt.

Any materials purchased must not be for personal use and required for wider pupil benefit.

3.8 – Eye Tests & Glasses:

The Trust will reimburse Trust employees up to £20 for the cost of an eye test up to every two years. A valid receipt must be provided to gain reimbursement.

In line with Health & Safety Regulations, the Trust will also contribute up to £45 towards the purchase of prescribed glasses for Trust employees when the following requirements are satisfied:

- The employee regularly uses Display Screen Equipment as a significant part of their normal work (daily, for continuous periods of an hour or more)
- Written evidence, by a qualified optician is provided, confirming glasses are required specifically for Display Screen Equipment (DSE) use.

Reimbursement of eye tests and glasses may be granted more frequently than every two years only as a result of a DSE assessment being conducted.

Prior agreement from a budget holder should be agreed, who will also be responsible for assessing if the requirements for a contribution to glasses have been met.

4. Making a Claim

All claims should be made using the Trust standard claim form ([appendix 2](#)). These should be submitted to the School Office (or Finance Office for central employees) for payment on a monthly basis. The following criteria should be met:

- Original claims forms should be submitted
- All expenditure should be supported with original receipts
- All claim forms should be signed by the claimant
- All claims must be authorised by a budget holder
- Claims containing errors/amendments will not be accepted
- No expenditure older than 3 months included in the claim.

Non-executives:

Advisory Board Members expenses should be approved and processed by their school. Trustees should submit claims to the central Finance Office.

5. Review

This policy will be reviewed annually by the Trust Central Executive team to assess its effectiveness and will be updated as necessary. Significant changes will be presented to the Board of Trustees for approval.

Appendix 1 – Mileage Calculator

	Braunstone	Captains Close	Danemill	Farndon Fields	Fossebrook	Greystoke	Kibworth Primary School	Leighfield	Merrydale	Mowmacre Hill	Parkland	Redlands	Woolden Hill	Kibworth Grammar School	County Hall	Candleby Cotgrave	Inner City Sheffield
Braunstone	/	17.6	4.4	18.6	1.3	4.8	12.8	21.8	4.7	4.2	4.4	11.2	4.8	12.2	3.3	24.0	72.8
Captains Close	17.6	/	22.9	24.9	17.9	23.9	19.9	20.8	12.9	13.8	19.3	9.7	16.9	20.1	16.6	13.3	64.3
Danemill	4.4	22.9	/	18.4	4.3	2.0	12.1	24.9	7.8	7.7	4.0	15.2	8.4	12.7	6.8	28.5	71.9
Farndon Fields	18.6	24.9	18.4	/	20.7	18.3	7.2	15.1	16.7	20.2	14.6	25.9	21.0	7.1	19.8	38.3	87.8
Fossebrook	1.3	17.9	4.3	20.7	/	5.3	14.2	22.9	5.8	4.5	5.0	12.0	5.2	14.4	3.7	24.9	69.7
Greystoke	4.8	23.9	2.0	18.3	5.3	/	11.7	25.0	9.7	8.1	3.9	16.5	9.2	11.9	6.7	29.2	72.7
Kibworth Primary School	12.8	19.9	12.1	7.2	14.2	11.7	/	13.2	9.5	13.6	7.9	17.9	14.4	0.8	13.2	32.1	81.1
Leighfield	21.8	20.8	24.9	15.1	22.9	25.0	13.2	/	17.8	21.3	20.6	23.9	24.4	13.8	23.6	31.8	85.7
Merrydale	4.7	12.9	7.8	16.7	5.8	9.7	9.5	17.8	/	3.3	6.1	8.7	7.2	9.8	5.7	21.1	70.6
Mowmacre Hill	4.2	13.8	7.7	20.2	4.5	8.1	13.6	21.3	3.3	/	7.4	7.2	3.6	13.8	3.4	20.1	69.5
Parkland	4.4	19.3	4.0	14.6	5.0	3.9	7.9	20.6	6.1	7.4	/	12.8	10.0	8.3	7.2	30.1	73.5
Redlands	11.2	9.7	15.2	25.9	12.0	16.5	17.9	23.9	8.7	7.2	12.8	/	6.8	18.0	8.8	15.6	59.2
Woolden Hill	4.8	16.9	8.4	21.0	5.2	9.2	14.4	24.4	7.2	3.6	10.0	6.8	/	14.6	2.5	21.8	60.7
Kibworth Grammar School	12.2	20.1	12.7	7.1	14.4	11.9	0.8	13.8	9.8	13.8	8.3	18	14.6	/	13.4	32.3	81.3
County Hall	3.3	16.6	6.8	19.8	3.7	6.7	13.2	23.6	5.7	3.4	7.2	8.8	2.5	13.4	/	21.8	67.1
Candleby Cotgrave	24.0	13.3	28.5	38.3	24.9	29.2	32.1	31.8	21.1	20.1	30.1	15.6	21.8	32.3	21.8	/	53.2
Inner City Sheffield	72.8	64.3	71.9	87.8	69.7	72.7	81.1	85.7	70.6	69.5	73.5	59.2	60.7	81.3	67.1	53.2	/

Appendix 1 – Expense Claim Form

FULL NAME:	School:				
Non Mileage Expense Description	Date incurred	Receipt?(1) Y/N			Cost £
Total non mileage expenses					0
Casual Mileage FULL journey details (including all stops on route)	Date of travel	1. Actual miles travelled	2. Normal home to workplace & return mileage (Commute to the office)	Excess business mileage (1. - 2.)	Cost of Journey
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total mileage claim					0.00
TOTAL CLAIM					0.00
CERTIFICATION					
I certify that :		All expenses claimed have been incurred solely in the service of Discovery Schools For casual mileage claims, your insurance policy covers you for the usage claimed and indemnifies Discovery Schools against any claims			
Claimant Signature:		Print Name:			
		Date:			
Authorising Signature:		Print Name:			
		Date:			
OFFICE USE ONLY					
Date paid:		Cost Centre			