



Staff Expenses Policy



The Stour Federation

1. INTRODUCTION

In The Stour Federation, staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the business of the school or the Trust. These may arise from attending meetings, training or conferences. Any purchase made must be approved by the budget holder prior to purchase, via the individual school office.

It is essential that Inland Revenue regulations are met and therefore this policy must be adhered to when making an expenses claim.

2. CLAIMING EXPENSES

Payments for the personal expenditure of staff must be made using a Staff Expenses Claim Form or Staff Mileage form as appropriate.

The purchase of classroom equipment and items should only be completed using the purchase ordering system and paid for directly by the school.

Staff should make reasonable efforts to get the best value possible when purchasing items, food or travel tickets.

Any food items for cooking must be purchased using the school online shopping account or purchased with the school trip credit card. If multiple classes are cooking at the same time, an online order via the school office will be more feasible.

Claim forms must be approved and signed by the budget holder in accordance with the Scheme of Delegation.

Claims by the Trust School Improvement Team, Trust SENDCO, Heads and CEO must be authorised by the Chief Financial Officer (CFO). Claims from the Chief Financial Officer must be authorised by the Accounting Officer. Claims by the Accounting Officer must be authorised by the CFO and reported to the Trust Board termly.

Claims which do not meet approval will not be processed and will be returned.

A copy of the completed claim must be recorded and stored by the originating budget holder. The original, with any supporting documents, will be sent to the central finance team/ payroll provider for payment.

The submission of false claims will be treated as a fraud and will lead to disciplinary action.

3. TAX CONSIDERATIONS

Claims adhering to the procedures in this Policy will be paid without the deduction of income tax. However, it is the claimant's responsibility to ensure payment for any due tax is made. Other expenses will be paid via payroll. These will be treated as benefits-in-kind and taxed accordingly.

4. TRAVEL EXPENSES

Payment for mileage will be paid at the prevailing rate in the local authority in which the school is situated.

Staff are encouraged to carpool where possible and sharing is expected where staff start from and return to the same location after making the same visit.

Mileage claims must have attached a VAT receipt for fuel used. The claimant is responsible for attaching the receipt and the person authorising the claim is responsible for checking the receipt is valid prior to payment. An appropriate receipt must:

- Be dated within a month of the journey claimed for.
- Show the amount of fuel purchased in litres.
- Show the name of the fuel supplier and their VAT registration number.
- Account for at least 25% of the total amount of the mileage claim.

If several low mileage claims are submitted, a single receipt showing fuel purchased to cover all the miles claimed is sufficient.

The date of, reason for, starting point and destination of the journey should all be shown on the Mileage Claim Form.

Claims must be submitted monthly or half-termly. Claims submitted over 3 months after the expense was incurred or relating to the previous financial year will not be paid.

Parking fines or speeding fines will never be reimbursed. Toll road charges may be reimbursed if the budget holder's permission has been granted before the journey is made.

Business mileage will never be paid for a journey from home to a normal place of work.

If a journey starts at home or finishes at home, the mileage claimed should be the lesser of the distance actually travelled compared to normal home to work mileage.

Example 1

- Giles travels to the workplace and then visits School A then returns to the workplace before going home.
- Home to work mileage = 15 miles.
- Work to School A = 25 miles.
- Travel from Home to Work – no claim can be submitted.
- Travel from the workplace to School A and return to work place: Giles can claim 25 miles for each journey therefore 50 miles can be claimed.

Example 2

- Margaret travels from home to School B then goes to the workplace and later travels home.
- Home to work mileage = 15 miles
- Travel from Home to School B = 25 miles.
- Travel from School B to work place = 10 miles
- Travel from home to School B: Margaret can claim 25 miles less home to work mileage therefore 10 miles can be claimed.
- Travel from School B to work: Margaret claims 10 miles. There is no claim possible for the 10 miles from Margaret's workplace home.

5. VEHICLE INSURANCE

The Trust does provide 'occasional use' car insurance for staff using their own vehicles. Staff members are responsible for ensuring they are appropriately insured (business use insurance) prior to travel for regular work-related travel.

Staff must also ensure that the car is safe and legal to drive.

6. TRAVEL BY RAIL, BUS OR AEROPLANE

The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable. Staff should ensure they travel by the most economical method bearing in mind both the cost and travel time. Any overseas travel should be approved by the CEO and CFO before booking to confirm that it is in the interests of the Trust. Accompanying overseas school trips for pupils will fall into that category.

Staff should use the most economical class of travel. Generally, this is standard or economy class unless the cost of first class is at the same cost. If a member of staff wishes to travel first class they may do so on reimbursement to the Trust of the difference in the fare.

The school will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the school or the staff member requires assistance by means of reasonable adjustments.

7. COST OF MEALS AND ACCOMMODATION

The school trip credit card must be used to pay for the cost of meals while they are working away overnight at a location away from their normal place of work outside of the Trust. A guideline for expenditure limits will be provided by the Headteacher. Receipts using the school trip credit card must be retained. No reimbursement will be made for an activity or visit where the staff member would normally have provided their own lunch e.g. **school trips, CPD course.**

Accommodation required for business purposes must be booked by the school office in advance..

Personal items, such as alcoholic drinks, mini-bars, newspapers, movies etc. will not be reimbursed and their total should be deducted from any bills submitted for expenses purposes.