



PolyMAT

STAFF EXPENSES POLICY

Reviewed October 2024
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Introduction

This policy applies to all employees of the Trust only (collectively referred to as "you" and "Staff" in this policy) who are advised to familiarise themselves with its content.

This policy sets out the Trust guidelines for the reimbursement of travel, hotel and other expenses you may incur whilst working for the Trust. It also sets out the procedure for obtaining reimbursement, including the evidence you must provide and the level of authorisation you must obtain.

This policy does not form part of any employee's terms and conditions of employment. It is not intended to have any contractual effect. The Trust reserves the right to amend this policy at any time.

In providing reimbursement of expenses, the Trust will comply with its obligations in respect of PAYE deductions for income tax and national insurance contributions.

If you are uncertain as to whether a particular expense will be reimbursed, please contact the Finance Manager before the expense is incurred.

Reimbursement of Expenses

The Trust will reimburse all reasonable expenditure incurred in accordance with this policy. Any attempt to make an expense claim that is fraudulent, or in breach of this policy, may lead to disciplinary action in accordance with the Trust Disciplinary Policy.

In accordance with this policy, you must obtain the prior approval of the Finance Manager before incurring any expenses.

The following expenses are those not permitted to be claimed by staff:

- employees acting as agents for the Trust – where an employee pays for any goods and services which are not specifically consumed by the employee then the reimbursement should be made via accounts payable;
- relocation expenses;
- parking and speeding fines.

Expenses will only be reimbursed if they are:

- claimed using forms that are available from the finance department and submitted to the relevant Budget Holder;
- submitted within 28 days of the date on which they were incurred;
- supported by relevant documents (for example, VAT receipts, tickets, and credit or debit card slips); and
- where required, authorised in accordance with instructions in force at the time the expense was incurred.

Claims for authorised expenses submitted in accordance with this policy will be paid directly into your bank/building society account.

Any questions about the reimbursement of expenses should be put to the relevant Budget Holder before you incur the relevant costs.

Submitting Expenses Claim

When submitting your claim, you must provide evidence of the expenses claimed in the form of original receipts, invoices or similar documents setting out:

- the name, address and VAT registration number of the supplier;
- the cost (including VAT) and description of the goods or services; and
- the date of the supply.

When submitting claims for items paid by credit card, you must provide an itemised receipt giving details of VAT registration numbers and amounts.

The Trust reserves the right to refuse to reimburse any claim that has not been submitted before the deadline set out above, unless exceptional circumstances apply explaining the late submission.

Travel Expenses

The Trust will reimburse the reasonable cost of necessary travel in connection with our business. The most economic means of travel should be chosen if practicable/possible and you should use existing travelcards and season tickets wherever possible. The following will not be treated as reasonable means of travel in connection with our business:

- travel between your home and your usual place of work;
- travel which is mainly for your own purposes; and
- travel which, while undertaken on our behalf, is similar or equivalent to travel between your home and your usual place of work.

Trains - Wherever possible, employees should travel by train at 2nd class passenger rate. Staff may choose to travel at 1st class public transport, but they will only be reimbursed the cost of 2nd class travel. A receipt should be obtained for submission with an expenses claim form.

Taxis - We do not expect you to 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 makes it cost effective to do so, you can travel by taxi. A receipt should be obtained for submission with an expenses claim form.

Car - Where it is cost effective for you to use your car for business travel, and you have been authorised to do so and have insurance for business use, you can claim a mileage allowance on proof of mileage in accordance with the current authorised mileage rates as stipulated by HMRC. Details of the current mileage rates can be obtained from the finance department. You can also claim for any necessary parking costs which need to be supported by a receipt or the display ticket.

We will not reimburse any penalty fares or parking fines that you may incur while travelling on our business.

Accommodation and other Overnight Expenses

If you are required to stay away overnight in the course of your duties, you should discuss accommodation arrangements with the Business Manager in advance. Where possible, arrangements will be made by the Business Manager 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.

When making a hotel booking for the purpose of Trust business you are expected to exercise common sense when choosing your hotel, based on cost, location and availability. The cost of accommodation should not exceed £120.00 in London, or £80.00 outside London. The Trust may choose not to reimburse you for any amount in excess of these limits.

If 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, we will reimburse your reasonable out-of-pocket expenses provided they are supported by receipts for the following:

- breakfast up to a maximum of £6.50 a day;
- lunch and an evening meal including non-alcoholic drinks up to £8.00 a day for lunch, £15.00 a day for an evening meal or, where both are incurred on the same day, an overall maximum of £25.00; and
- a flat rate allowance of £5.00 for each night spent away from home for incidental expenses.

For the avoidance of any doubt, when the cost of attending an event (such as a conference) involving an overnight stay includes the cost of accommodation and/or meals, additional claims under this policy must not be made for those items.

Foreign visits (e.g. ski trips, cultural trips, return exchange visits)

Whilst abroad a maximum of £10.00 per day per person may be claimed for additional expenses such as coffee, tea etc. Receipts are not required.

If staying with a foreign family, up to £20.00 may be spent on gifts for that family. Receipts are required for this.

Entertaining Expenses

You must obtain prior authorisation from the Chief Finance Officer before incurring expenses for entertaining clients and/or suppliers.

The Chief Finance Officer will normally authorise such entertaining expenses if they are within the budget and the purpose of entertaining the particular client and/or supplier, for example, to discuss a particular business project, or to maintain an existing business connection (or to form a new one).

The Trust will reimburse you for entertaining expenses provided they are authorised in advance, within the budget set for the event and incurred wholly, exclusively and necessarily in the performance of your duties.

A proposal to entertain clients should be made in writing and should include the following details:

- what form of entertainment is proposed (for example, a meal at an identified restaurant);
- who will be attending both from our business and from the client;
- how it is considered that our business interests will be furthered by your proposal; and
- the costs it is anticipated will be incurred.

The Chief Finance Officer will discuss your proposal with you and, subject to authorisation, where possible, arrangements will be made by the Business Manager on your behalf. Where this is not possible you will be advised of the documentation that you will need to submit to reclaim expenses.

The Trust will not normally reimburse you for the cost of entertaining other employees of the Trust.

To ensure compliance with the Bribery Act 2010, you must ensure that any client and/or supplier entertaining is in accordance with the Trust's Gifts and Hospitality Policy.

Training Courses

The Trust will meet the reasonable cost of training courses which it considers necessary to enable employees to improve their effectiveness at work.

All costs and expenses of any internal training courses will be covered by the Trust; however, the Trust will also meet the reasonable cost of external training courses where it considers such training is necessary or will lead to the development of knowledge, skills or personal qualities which are likely to prove useful in performing your current or potential duties of employment. This decision is entirely at the Trust's discretion.

Training courses for which the Trust will pay, must be authorised by the appropriate Budget Holder with the agreement of the Headteacher, before the training course takes place. A request may be refused, but in these cases a reason will be given.

Any related accommodation and travel costs will be subject to the provisions set out above (see 'Accommodation and other Overnight Expenses' and 'Travel Expenses').

Subscriptions to Professional Bodies

Professional subscriptions are the personal responsibility of individual members of staff.

The Trust will not normally meet the cost of subscription to an approved professional body or learned society, although individual staff members may be able to claim tax relief for these costs either through their tax code or on their own tax self-assessment returns.

However, if there are benefits to the Trust through being a member of an organisation, payment may be allowed but this must be agreed, prior to the expense being incurred, by the Headteacher.

Spectacles for Display Screen Equipment (DSE) users

Members of staff required to operate DSE in order to carry out their duties will receive appropriate training to do so.

The Trust may pay an amount up to £25.00 towards the cost of an eye test for DSE users. The Trust will also contribute up to £75.00 for spectacles for a DSE user only if the results of their eyesight test show that special corrective appliances are necessary for DSE work and that normal corrective appliances cannot be used.

The HSE (Health & Safety Executive) regulations only apply to employers whose workers regularly use DSE as a significant part of their normal work daily and for continuous periods.

Expense claims must be authorised by the Business Manager, prior to the eyesight test taking place.