

Staff Expenses Policy

Policy Type	
Adopted by	Elevate Audit and Resources
Chair	John Brear
Date	10.10.2018
To be reviewed	2 years
On Website	

The Trust Board of Elevate Multi Academy Trust has agreed this Policy and as such, it applies to their Academies.

All staff employed by Elevate may claim reimbursement in respect of actual expenditure incurred by them arising from attending meetings, training and conferences and purchases made on behalf of their Academy. Claims must be made **within 30 days** of the cost being incurred.

Sustainable Travel

Sustainable Travel Choices:

The following framework should be followed when deciding how to travel for a particular journey. This framework aims to use the following principles:

- Reduce overall business travel through technology;
- Reduce money spent on travel (including staff time);
- Increase productivity;
- Reduce emissions related to business related travel.

Sustainable Travel Framework:

1. Can the journey be avoided?
 - a) This both increases productivity through increasing work time and reduced emissions;
 - b) If the journey can be avoided through a telephone conference, telephone call, webcam, SKYPE or similar then this should be the first choice.
2. Use of trains and shared cars for domestic journeys:
 - a) Most journeys undertaken will be relatively short and within the local area. The use of a car will normally be the only practical possibility;
 - b) For longer journeys, single occupancy car journeys emit high levels of CO2 per passenger and are not a very good use of time. Consideration should be given to using a train or car sharing;
 - c) Train journeys allow staff to read and work while travelling;
 - d) Internal domestic flights should be used in exceptional circumstances only, with prior approval from the CEO.

Staff Expenses Policy

- All employees must adhere to the Staff Expenses Policy when incurring travel and associated expenditure on behalf of Elevate;
- Employees will be reimbursed the actual travel and associated expenses incurred solely and necessarily in the performance of their duties. Expenditure should be kept to the minimum consistent with the effective performance of work on behalf of Elevate;
- Employees should neither gain nor lose financially with regard to expenditure and reimbursement on business travel arrangements;
- The mode of travel should be the most cost-effective consistent with the business needs of Elevate;
- Employees should travel and be accommodated in safety and reasonable comfort;
- Line managers are responsible for ensuring that all travel on Elevate business is justified and will certify that all claims relating to that travel are in accordance with the Staff Expenses Policy;
- All expense claims must only be authorised by the appropriate line manager;
- Wherever possible, and subject to business needs, travel reservations should be made in time to take advantage of cheaper fares or accommodation (e.g. off-peak);
- Claims for reimbursement should be made within 30 days after the expenditure has been incurred;
- Procedures for the payment of travel expenses will conform to H M Revenue & Customs requirements.

Definition of Business Travel

To determine which journeys may be regarded as business travel the following rules shall apply:

- A business journey is one necessarily undertaken by an employee to carry out his or her duties for Elevate, or to attend training courses or conferences necessary for the performance of those duties.
- Travel between the permanent workplace and a temporary workplace or travel between home and a temporary workplace or travel between two temporary workplaces are all considered business journeys.
- In contrast, the cost of travelling from home (or any other place the employee attends for personal reasons such as the home of a friend or relative) to a permanent place of work is generally not claimable as this is regarded for tax purposes as “substantially ordinary commuting” and therefore a private journey.
- Expenses incurred during a business journey may be reclaimed from Elevate within the rules and limits of these Procedures.

Claims for business journeys that start or end at home should be for the lesser of:

1. the distance actually travelled, or
2. the distance that would have been travelled if the journey had started or ended at the employee’s normal place of work.

No Personal Gain

The following rules apply for implementing the policy that employees should neither gain nor lose financially in relation to expenditure and reimbursement on business travel arrangements.

Promotional Incentives

Any purchasing decision shall not be influenced by any promotional incentives such as personal credit card discounts or rebates. Employees should not benefit personally from these incentives. Any personal benefit arising from such incentives is a taxable benefit and would need to be declared by the individual on their tax return.

Partner’s Expenses

Partners shall not travel at Elevate’s expense except when their presence is required and authorised for a bona fide business purpose. In all cases the CEO must give authorisation in advance. Retrospective authorisation will not be accepted.

A partner may accompany a member of staff for personal reasons. In such instances Elevate must not be charged for more than if the member of staff had travelled alone. Wherever possible the partner’s travel costs should be invoiced separately and paid privately. If the invoice includes both private and official travel costs the member of staff should settle the total invoice and reclaim the official element from Elevate. Private insurance must be taken out to cover the partner’s travel.

Travel Advances

Travel advances should not normally be required. Where a member of staff is leading a trip, including foreign trips, an advance may be given in local currency. A completed Expenses Claim Form should be submitted within four weeks of completing the journey to enable the advance to be cleared. If not cleared promptly, Elevate reserves the right to deduct the outstanding advance from the employee’s salary.

Travel Bookings

Where possible, staff should plan trips to take advantage of reduced fare opportunities. Particularly, rail travel, wherever possible, should be booked in advance to take advantage of early booking concessions. It is expected that Standard Class travel will be used.

Travel Cost

Claims for Actual Expenditure

All claims made for business travel and expenses must be on an Expense Claim Form or a Mileage Claim Form and relate to actual expenditure incurred and must be supported with VAT receipts. Expense claims will be monitored by the **Finance Manager** to ensure these remain within acceptable limits. However, the mileage rates for use of a personal vehicle are rates agreeable to the H M Revenue & Customs. Supporting receipts (e.g. for petrol) are required to support mileage claims so that VAT can be reclaimed.

Claims must be supported by VAT receipts and must be authorised as described above.

Use of Own Vehicle

Members of staff who use their own vehicles on Elevate business must have a valid licence and ensure that their motor insurance policy covers them for the relevant business use.

Members of staff will be asked to provide a copy of their driving licence and business use insurance on an annual basis.

It is the responsibility of the individual to ensure that their vehicle is legally roadworthy with the relevant insurance, tax, MOT certificate (when applicable) and is suitable for business use.

Reimbursement of mileage will be made at the prevailing rates, detailed below.

Mileage Rates (2018/19)

Transport Method	Miles	Rate
Motor Cars	1 to 10,000 miles	42.0p
Motor Cars	Over 10,000 miles	25.0p
Motor Cycles and Motor Cycle combinations	All mileage	24.0p

- Business miles in any one-tax year; and
- Passenger Supplement – when claiming motor mileage, an additional allowance is payable for all journeys, which include a passenger.

Car Hire

Car hire should be considered for long road journeys as it will be more cost effective to use a hired vehicle rather than a private one. The CEO/Finance Manager should be contacted at least two weeks in advance of the travel date so that arrangements can be made.

Where a car hire is used, fuel will be reimbursed based on actual spend, the receipt must be provided in all cases and only sufficient fuel for the journey purchased.

Own Vehicle and Car Hire

Under new legislation smoking is not allowed in a car whilst travelling on business as this is now deemed to be a “place of work” especially when and if carrying other Elevate colleagues or external passengers. Drivers must also be aware of the restriction of mobile phone use when driving.

Drivers must also be aware of the restriction of mobile phone use when driving. Elevate will not be responsible for any traffic offence violation, speeding fines, parking fines or other costs incurred whilst on Elevate business.

Rail fares, including underground fares

The actual cost incurred for standard return second class tickets will be reimbursed. Staff should seek the lowest fare available for the journey and the time of day. Where the journey, on a single train, will be greater than two hours and employees are able to undertake specific work tasks whilst traveling, consideration will be given to purchasing first class tickets if the additional cost over a standard fare is not unreasonable. However, line / business managers should not unreasonably withhold full reimbursement when it has not been possible to book in advance. Used tickets or a receipt should be retained.

Accommodation

When employees are necessarily away from home on Elevate business they are entitled to hotel or other suitable accommodation. Basic standards include cleanliness, privacy, personal security and the availability of breakfast.

The CEO/Finance manager should be contacted at least two weeks in advance of the travel date so that arrangements can be made.

Period of absence	Limit London	Limit UK elsewhere
More than 8 hours and no official food provided – Lunch taken away from office premises.	£6.00	£6.00
More than 12 hours and no official food provided – Dinner.	£20.00	£20.00
More than 24 hours and where breakfast is included in the accommodation tariff	£25.00	£20.00
Breakfast – pre 6.00am start of official journey	£6.00	£6.00

Notes

1. travel between trust locations is classed as attendance at an alternative place of work and there will be no entitlement to reimbursement for any food, unless you are required to stay overnight, when dinner and breakfast can be claimed, as part of the cost of the overnight stay;
2. the limits are mandatory and can only be exceeded with prior line management approval;
3. if breakfast is not included in overnight accommodation then £5 is added to the 24 hour allowance;
4. if breakfast cannot be taken at home because of an early start when travelling on official business, other than between HMT offices, a claim may be made provided the journey from home starts before 6.00am.

The period of absence should be calculated on the actual time of absence based on departure time from home or office and time of arrival back at home or office, less the usual journey time from home to office. Multiple periods of absence in any one-day may aggregated where separated by less than one hour spent back at the office during which no meal could be taken.

If a meal is necessarily taken on a train or ship during a period qualifying for Day Subsistence, the actual cost of the meal may be reimbursed up to the limits set out above. In exceptional circumstances, should it be necessary to exceed the limit, the Line Manager must authorise the additional expenditure. Failure to provide the authorisation as part of a claim will result in the claim being capped at the limit.

Alcohol.

There will be no reimbursement for the purchase of alcohol as part of subsistence. The purchase of any alcohol will be at the employee's expense.

Other Expenses

Car Parking

Elevate will reimburse all expenses for car parking costs incurred whilst travelling on Elevate business away from the employee's normal place of work. Claims must be made on the Expense Claim form and supported by receipts. Where a parking meter was used and no receipt is available a note to that effect must be included in the claim.

Claims for parking excess charges, fines, wheel clamping unlocking etc. will not be met by Elevate under any circumstances.

Taxis

Taxis should only be used in cases of urgency or where no public transport is reasonably available or to ensure the safety and welfare of employees travelling only. Consideration must first be given to other more economical means of travel i.e. local bus and train services.

When an employee needs to use a taxi, all expenses must be claimed using the expense claim form and supported by receipts.

Travel Insurance

Employees are adequately insured through RPA insurance when travelling on Elevate business but the policy does not cover personal effects.

Additional insurance should not be required for school trips as this is covered by Elevate insurance policy, except overseas residential trips.

Prior approval for overseas residential trips needs to be obtained from the Trustees. The Head teacher should contact the CFO to evidence adequate insurance cover has been taken out.

Overnight accommodation

Employees may be entitled to be reimbursed for reasonable costs incurred for accommodation. Prior approval for overnight accommodation is required for Academy staff by the LGB; for central staff by the CEO and for the CEO approval is from the Chair of Trustees.

The recommended accommodation should be equivalent to a three-star standard or less and should be no greater than £200 per night in a major city and £120 elsewhere.

In making a decision the following will be considered:

- Is it necessary to attend the event at this venue?
- Is there a clear benefit to the Academy/Trust by having the member of staff attending the event? (if the benefit in attending is solely for the member of staff's own personal development then reimbursement cannot be considered)
- How long is the travelling time from to the venue using the fastest mode of transport? If the journey time is not considerable, then payment of overnight accommodation will not be considered. If, however, attendance at the venue is required for several consecutive days, but the journey time criteria is not met, consideration should be given for paying for overnight accommodation, if this would be more cost effective than paying for daily travelling costs.

Where overnight accommodation has been agreed, a member of staff is also eligible to claim for meals as follows:

- For breakfast and lunch, up to £15 for each meal can be claimed.
- For dinner, cost up to £25 can be claimed

The costs claimed for meals is inclusive of non-alcoholic drinks.

Miscellaneous Expenses

- Elevate provides mobile phones only where a specific operational need arises. It is the policy that no private use is made of such mobile phones except in emergencies. Staff members will be required to reimburse the Academy for the costs of any non-emergency private calls.
- Elevate will not reimburse staff for the use of private mobile phones but will meet the cost of business calls made on private phones subject to evidence of the calls being provided with the staff claim form.
- Purchases made on behalf of an Academy (e.g. perishable items for cookery) must be approved by the budget holder prior to purchase. If prior approval has not been obtained from the budget holder Elevate reserves the right not to reimburse the cost.

How to Claim

1. Claims must be made within 30 days of them being incurred.
2. A staff claim form (see Appendix B) has to be completed for each claim and a valid receipt attached (except for mileage claims). Without a receipt the reimbursement cannot be processed.
3. In the case of claims for accommodation cost, the form 'agreement to pay accommodation costs', signed by a governor, also needs to be attached to the staff claim form.
4. The staff claim form will need to be signed by the claimant and by the appropriate budget holder as confirmation that payment can be made.
5. The completed staff claim form needs to be handed to the finance manager in order that reimbursement can be made.

Appendix A

AGREEMENT TO PAY ACCOMMODATION COSTS

Section 1 (to be completed by applicant)

Name of applicant	
Details of course/conference etc. attending	
Benefits to Academy/Elevate as a result of attending course/conference etc.	
Date(s) of course/conference etc.	
Name and address of venue	
Estimated travelling time to venue (less travelling time to work)	
Name and address of Accommodation	
Cost of accommodation	

Section 2 (to be completed by LGB/Board of Trustees)

Reasons for sanctioning payment
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<u>Signed by: Name</u>	<u>Signature</u>
Date	

