

Community First Academy Trust BUSINESS EXPENSE POLICY



Community First
Academy Trust

ADOPTED AT THE MEETING OF DIRECTORS

HELD ON 16TH March 2016

CHAIR OF BOARD: Mr J Pugh

This is a Trust-wide policy adopted and reviewed by either the Trust Board or Finance Committee and relates to all schools that are partners within the Trust.

Specific Academy policies, e.g. curriculum policies will be found on the individual school websites.

This policy was written in March 2016 and is to be reviewed every three years.

Contents

1. Our approach	3
2. Policy statement	3
3. Roles and responsibilities	3
Employees	3
Consent	4
Finance team	4
4. General rules	4
Submission and approval of claims	4
Timing of claims	4
Approval of claims (the role of the checkers and the authoriser)	5
Payment of claims	5
Reimbursement from third parties/outside bodies	5
5. Travel expenses	5
Rail travel	6
Domestic air travel	7
Travel by sea	7
Travel by taxi	8
Using a private vehicle on official business	8
Hire car scheme	10
Other travel expenses	11
6. Subsistence	11
Day subsistence	11
Overnight Receipted Expenses (ORE)	12
Personal Incidental Expenditure expenses (PIE)	13
Using the preferred hotel booking agency	13
7. Directors' Expenses	14
8. Strategic monitoring	14
9. Useful information	14
Private vehicle mileage allowances	14
Subsistence Allowances	14

This procedure has been adopted by the Board of Trustees of Community First Academy Trust. This procedure supersedes any procedure previously in place at any of our partner schools either formally or through custom or practice.

1. OUR APPROACH

- 1.1 It is important that public funds are only spent on essential and necessary items to enable Community First Academy Trust (CFAT) to undertake and fulfil its duties effectively. As such, expenses are paid only to reimburse employees for the additional costs actually and necessarily incurred on official business, and the trust must be able to demonstrate that all expenditure represents efficiency, cost effectiveness and propriety.

2. POLICY STATEMENT

- 2.1 The objective of this policy is to provide our employees with a consistent and effective approach to business travel and related expenses.
- 2.2 This policy ensures a framework for quality travel services that meets the needs of CFAT, maximises savings, promotes employees' safety, ensures that travel is only undertaken when necessary, and ties in with our sustainability agenda.
- 2.3 The procedure section of this document outlines the process which should be followed when CFAT employees incur necessary expenses when carrying out official duties away from their normal workplace.
- 2.4 Payments are subject to the rules set out in this policy within the rules set by Her Majesty's Revenue and Customs. If in any doubt about these rules, employees should seek guidance from the Trust's Finance Director.

3. ROLES AND RESPONSIBILITIES

Employees

- 3.1 Employees are responsible for ensuring that they claim only for expenditure or costs that have actually been incurred, within the guidelines of this policy. This means that the employee needs to have good knowledge of what reimbursement can be claimed in given situations.
- 3.2 When employees submit a business expenses claim, they must ensure that:
- they take full responsibility for the accuracy, veracity and cost-effectiveness of the claim; they have complete personal accountability for what is claimed
 - it complies with the rules detailed in this policy
 - the expenses are necessary and were actually incurred
 - the claim has been submitted in a timely manner
 - only expenditure on official business has been claimed
- 3.3 Employees must always attempt to ensure that the most cost-effective method of travel and obtaining accommodation has been used, and bookings should be made whenever possible or most practical using CFAT preferred service providers. If other accommodation or travel can be sourced from other providers in adherence with the cost effective principles of 'best value', these are viable alternatives.
- 3.4 Employees must not incur any business expenditure which is not described in the rules without obtaining prior written approval from an academy Headteacher or a member of Trust Central Team.
- 3.5 If it is proven that any member of staff has deliberately made a fraudulent claim for expenses, they will be subject to disciplinary action up to and including dismissal. Employees may also be subject to prosecution.

- 3.6 It is the responsibility of Trust and Acadmey Senior leaders to check, and authorise for payment, claims that are submitted by their staff members, and to follow up any queries and/or mistakes. They must therefore have a good knowledge of the provisions of this policy.
- 3.7 Such disciplinary action as listed in 3.5 and 3.6 may also be taken against any authoriser who conspires in a false or inflated claim or whose lack of management control has contributed to an actual or potential loss of public funds. By authorising a claim, managers are confirming that, to the best of their knowledge, the claim is correct and appropriate.
- 3.8 Employees should submit their claims on a monthly basis to allow a steady flow of claims and so that the Finance Team have visibility of expenses incurred.

Finance

- 3.9 The Finance Team must ensure that all payments and refunds are processed swiftly and accurately. In order to do so, it is important that employees notify the Finance Team of any changes to their circumstances.
- 3.10 The Finance Team is responsible for auditing claims and the Finance and HR Director will periodically check and sign the claims to ensure compliance with the Expenses Policy.

4. GENERAL RULES

- 4.1 Every attempt should be made to find central and accessible locations for essential meetings and, where possible, to hold a series of meetings on the same day. Consideration should always be given in the first instance to the Board Room at CFAT and if this is not suitable – justifiable reasons must be provided.
- 4.2 Where there are travel difficulties for some employees (for example, length of journey or accessibility), consideration should be given to them using conference calls or video links to avoid excessive travel. Some meetings may be held entirely ‘virtually’ if that is the most cost effective means of conducting business.
- 4.3 The timing of meetings must take account of participants’ locations and travelling times and meeting organisers should endeavour to hold meetings within core hours of 9.30am to 3.30pm wherever possible. The timing of meetings should not require staff to leave or arrive home at unreasonable times and should avoid the need for overnight stays whenever possible.

Submission and approval of claims

- 4.4 Claims must be submitted monthly and forwarded to the Trust Payroll Team after approval as specified in the Scheme of Financial Delegation.

Timing of claims

- 4.5 Claims for expenses should be submitted by the end of the month. Claims become progressively difficult to countersign and check if not submitted promptly, and early payment of claims is necessary for budgetary control purposes. Only one claim can be submitted per calendar month; claims should not be submitted if an employee expects to incur expenses later in that month.

Approval of claims (the role of the checkers and the authoriser)

- 4.6 All claims must be checked and approved as stated in the Trust Scheme of Financial Delegation.
- 4.7 Both the authoriser and the claimant must ensure that all journeys and expenditure were necessarily incurred. Once authorised by the authoriser, claims are available for payment by the Finance Team.
- 4.8 When authorising business expenses claims, authorisers must:
- ensure that the travel was necessary and justifiable in enabling the employee to fulfil their

responsibilities effectively. For overseas journeys which are not part of an employee's normal workload, travel must be approved by the Board of Directors and be compliant with the Academies Financial Handbook.

- confirm that, to the best of their knowledge, the journey(s) actually took place to carry out official business and that no item has been included on any other claim.
- check that, to the best of their knowledge, all expenses claimed represent value for money and are in accordance with published rates and existing rules.
- review any potentially unusual or excessive items with the claimant
- reject any claims which do not comply with this policy or where there is doubt over the validity or appropriateness of the claim, and ask the employee to review and resubmit accordingly.

Payment of claims

- 4.9 Following authorisation of a claim, payment will normally be made either by BACS or in the next salary payment dependent on amount and in accordance with the Scheme of Financial Delegation.

Reimbursement from third parties/outside bodies

- 4.10 If an employee is representing CFAT at a conference or meeting organised by an outside body, the outside organisation should reimburse CFAT and not the employee. Employees should then submit a claim for any other expenses in the normal way.
- 4.11 If an employee is offered expenses for speaking at a conference, they should enter the claim in the normal way and immediately notify the Finance Team, who will raise an invoice to recover the expenses from the conference organiser. The business expenses claim does not need to be submitted for a recovery invoice to be raised. The employee must provide full details (contact name, organisation name, address, phone number and email address) of the body that has offered the expenses and any supporting documents. Employees are responsible for ensuring that expenses claimed comply with the organisers' policies to avoid charges being refused.

5. TRAVEL EXPENSES

- 5.1 This section of the policy outlines the rules that apply when arranging official travel and when making claims for travel expenses that have been necessarily incurred while travelling on CFAT business.
- 5.2 Employees are expected to use the most cost effective and sustainable means of travel on official journeys, taking account not only of travel costs but also of official time and any other related expenses.
- 5.3 All expenses should be substantiated by receipts. It is recognised that, in some circumstances, a receipt is not issued (for example, where car parking is paid for by way of text message). This should be marked on the claim. Evidence of expenditure, such as receipts and journey details, is vital in demonstrating to HMRC that no taxable benefit has arisen from business expenses.

Official journeys

- 5.4 Examples of official journeys for which expenses may be claimed are:
- Visits required to conduct work, such as inspections or meetings, in locations other than an employee's allocated base or Trust schools
 - Travel to training courses and conferences.
- 5.5 Payment for travel to another location will be paid from the normal location for staff.

Methods of travel

5.6 The main methods of travel are:

- Public transport (train, tram, bus, aircraft, boat and taxi)
- Private transport (private cars, motorcycles and bicycles)
- Official transport (hire cars).

When considering the options, employees will need to make decisions based on the following criteria:

- Economy - always check and take advantage of special offers and discounts whenever they are available.
- Efficiency - think about official time and associated expenses saved by using a faster mode of transport; the ability to work while travelling may be a consideration.
- Sustainability - think about the 'carbon footprint' of the mode of transport.
- Safety – think about the safety of the employee.

Rail travel

Class of travel

5.7 Employees must book rail tickets as far in advance as possible; open returns must be avoided and first class open returns are prohibited. At times, two single tickets may be cheaper than a return and all employees are asked to purchase the cheapest suitable ticket. The Trust has an open account with Trainline – see the central team for further information.

5.8 Standard class travel booked in advance is the expected norm for rail travel for all employees, related contractors and consultants. First class, booked in advance, may only be used:

- if the overall cost of first class travel is less than the overall cheapest available ticket for standard class, or
- where an employee has a medical need requiring them to travel in first class accommodation,
- or where first class accommodation allows staff to work more effectively whilst travelling.

5.9 In the exceptional circumstance that first class travel is booked due to medical need, this should be agreed with the Trust Central Team (with advice from the Finance or HR Director where required) and a record of this agreement retained. Where this relates to an ongoing medical need, the agreement should be notified to the Central Team to be held on the employee's personal file.

5.10 If the first class ticket is the cheapest available option, the employee will simply need to retain evidence in support of the booking (such as a screen shot) for a period of twelve months. Staff who are unable to provide evidence on more than one occasion may be subject to disciplinary action.

5.11 If first class travel is used, employees must explain the reason for the use of first class travel. This will provide an audit trail.

Booking tickets

5.12 All tickets must be ordered and paid for centrally through the Trust's Central Team and booked through the preferred supplier where possible, i.e. Trainline.

5.13 Exceptionally, tickets may be purchased using personal debit or credit cards for journeys to be taken at short notice where there has not been enough time to arrange through the Trust. An explanation of the reason for use of personal cards must be included in the claim. Receipts or any tickets remaining after the journey must be attached to monthly claim forms as an audit trail.

Domestic and international air travel

5.14 Employees may only travel by air within the UK:

- when there is an economic advantage in terms of official time and other business expenses, or
- when the journey is business critical and any extra cost can be justified.

5.15 Air tickets should be booked through the Trust's Finance/HR team unless there is a cheaper way to get to the destination. Details of prices quoted must be retained as evidence of value for money and attached with the air tickets to monthly claim forms.

Class of travel

5.16 All UK internal domestic flights of any duration will usually be by standard/economy class, as would other business flights of eight hours or less. International flights exceeding eight hours in duration may be booked in a different standard and class of travel however, this will be determined by the CFAT board at time of booking. Travel class of International flight will be determined on an individual case by case basis and on the basis of duration and on arrival business delivery.

'Frequent-flier' schemes and other benefits

5.17 Benefits from frequent-flier schemes, such as 'Air Miles' and other personal benefits which are obtained through official air travel must not be used for private travel. Such benefits must either be used for official travel or foregone.

Travel by sea

5.18 Employees who travel by sea on official business will travel standard class.

Travel by taxi

5.19 As travel by taxi is often expensive, the costs may be reimbursed only:

- when there is no other suitable method of public transport that is cheaper
- when heavy luggage has to be transported to or from the place of departure or arrival
- if a physical disability prohibits the use of public transport
- where the saving of official time is important, or
- where an employee may be concerned for their physical safety.

5.20 Employees must supply a receipt, and an explanation on their claim, for all taxi journeys undertaken.

Using a private vehicle on official business

5.21 Employees may travel on official business in their own private vehicle if:

- it is cost effective for the organisation for them to do so
- the appropriate insurance conditions are met, and
- they have a valid driving licence.

5.22 If a journey by road during the course of the day is to exceed 150 miles, an employee must use a hire car or public transport. There may be exceptions to the rule; for example, the remoteness of the employee's home, or that their private vehicle is modified for a disability. The employee should discuss this with the Chief Executive Officer/Chair of Directors who has the responsibility for authorising the use of a private vehicle.

Insurance and documentation requirements

- 5.23 Before using a private vehicle on official business employees must submit their Car details and a Annual Driver Declaration Form and where applicable a photocopy of their UK driving licence will be kept on file.
- 5.24 Employees must have a fully comprehensive insurance policy, including business use, if using their private vehicle for business use on a regular basis.
- 5.25 The Trust has an occasional business use insurance policy that covers some employee for any ad-hoc occasions when they may be required to use their own cars on school business. Please see the Trust Central Team for more information and before undertaking any journey(s). The Annual Driver Declaration Form would also need to be completed and returned to info@cfat.org.uk.
- 5.26 Maintaining the required insurance cover is an employee's own responsibility and policies will not be examined before they use the car. However, the Finance Team will carry out random checks of insurance policies in parallel with other audit activity to ensure that adequate cover is being maintained.
- 5.27 Insurance policies must cover, without financial limit, against claims in respect of:
- bodily injury to or death of third parties
 - bodily injury to or death of any passengers, and
 - damage to the property of third parties.
- 5.28 The Finance Team will carry out random checks on employees who use their own vehicle for business purposes. Employees may be required to supply any or all of the following documents upon request:
- Vehicle Registration Document
 - UK Driving licence
 - Certificate of insurance (must specify cover for business purposes)
 - Road tax
 - MOT certificate (if vehicle more than three years old)
 - Vehicle warranty (if vehicle is less than three years old).

Failure to provide valid documentation on request may result in mileage payments being withheld.

Calculation of mileage

- 5.29 The claim for mileage allowances should be based on the actual distance travelled; this will normally be the shortest route, although a longer motorway journey might be faster and more appropriate. Travel details must be recorded on the claim form so mileage can be validated by the authoriser and Finance Team.

Standard rate mileage payments

- 5.30 The current Standard Mileage Rate is as detailed on the private vehicle mileage allowance sheet. The rates are intended to cover all running costs associated with owning a vehicle such as fuel, insurance and depreciation.
- 5.31 As the Standard Rate contains an element of profit, the total that can be claimed is limited to 10,000 miles in each tax year. Any further mileage should be claimed at the Public Transport rate (see guidance for current rate). The Central Payroll Team will keep a record of the mileage claimed by rate.

Public transport rate mileage payments

- 5.32 Employees who use their own vehicle to undertake an official journey when it would have been more cost effective to use another method of transport must have it approved by the line manager and may only claim the Public Transport rate. Employees who are in any doubt should contact the Finance Team.

Exceptions for drivers with disabilities

- 5.33 Employees who have a disability and who are unable to use other methods of transport apart from their specially adapted vehicle may claim the Standard Rate for all official journeys, providing that they have received approval from their line manager and that this agreement has been notified in writing to the HR and Finance Team.

Accidents while on an official business journey

- 5.34 If an employee is involved in an accident while on official business they must notify the Chief Executive Officer or Director of HR or Finance immediately.
- 5.35 CFAT does not accept any liability for an employee's vehicle if it is involved in an accident on official business in scenarios where Employee have failed to follow Trust procedures.

Use of mobile phones whilst driving on Trust business

- 5.36 To comply with the law, members of CFAT are instructed that hand held mobile phones (or other forms of interactive communication used to send and receive spoken or written messages or provide access to the Internet) must not be used whilst driving any vehicle on Trust business. The law specifies that this is only permissible in emergency situations.

Where it is necessary for colleagues to be contactable whilst driving, then employees must either:

- pull over safely and turn off the engine before using their telephone. Where traffic conditions do not allow for this, the call should be left to divert to voicemail and answered at a safe time when not driving or
- use an appropriate hands-free kit. Where a hands free installation is used, the driver continues to be responsible for driving with due care and attention and consequently must only answer an incoming call if traffic conditions allow. If traffic conditions do not allow this, then the call should be left to divert to voicemail and answered at a safe time when not driving.

Hire car scheme

- 5.37 Employees may hire a car to conduct work in locations other than an employee's allocated office base, for example to attend an inspection, meeting or training event, if it is more cost-effective or efficient than, for example, train travel. Employees are expected to hire a manual car in class C or below in most circumstances, and must always request the most economical vehicle to meet the requirements of the journey.
- 5.38 Employees must always hire a car if their journey is to be more than 150 miles in one day, and there is no suitable public transport available, as this is the most cost effective way to travel by car.

Automatic cars may only be requested where individuals have a driving licence for automatic cars only, or where they need to drive an automatic vehicle for medical or safety reasons. Employees are advised to discuss this with the Chief Executive officer and Finance Director, and notify the HR and Finance Team so this information can be held on their personal file.

- 5.39 Employees may book a larger vehicle (up to a maximum of class E) if they are undertaking lengthy motorway journeys or are carrying multiple passengers with luggage and/or equipment.
- 5.40 If the employee hires a vehicle outside these specifications, they may be asked to justify their reasons and, in exceptional circumstances, CFAT reserves the right to require the employee to meet the additional cost of hire and fuel. Employees are reminded to consider value for money at all times when incurring expenditure.
- 5.41 Should the employee have an ongoing requirement to hire vehicles outside this specification, they are advised to discuss the matter with Chief Executive Officer or Finance or HR Director.

- 5.42 All car hire must be booked through the Finance Team. The cost of hiring and insuring the hire car will be met centrally by CFAT. Employees are responsible for having a valid driving licence and they may be asked to provide evidence of this to the Finance Team. The driver is only insured to drive the vehicle within the period set in the contract. If there are parking restrictions around the employee's home, these should be clearly stated on the rental form so that parking fines are avoided.
- 5.43 The fuel should be purchased and detailed on the monthly claim form. Trust employees are unable to claim mileage allowances when they hire a car.
- 5.44 Travel details must be recorded on the claim form so fuel costs can be checked against the journey(s).
- 5.45 At the end of the hire period, it is the employee's responsibility to ensure that the fuel level is as detailed in the hire agreement. The employee will be responsible for covering any additional charges incurred during the hire period, or while the vehicle is awaiting collection, including excess fuel or penalty fares.
- 5.46 It should be noted that vehicle hire companies prohibit the use of mobile phones by the driver even if hands-free.

Part official, part private use of hire cars

- 5.47 Employees may not use the hire car for private use. If an employee uses a hire car for private use and is involved in an incident, they will be liable for any costs arising.

Accidents/damage whilst using hire cars

- 5.48 If an employee is involved in an accident, they must report the incident immediately.

Other travel expenses

Passenger supplements

- 5.49 If an employee saves public money by carrying colleagues on an official journey in their private vehicle or a lease car, they may claim a passenger supplement. The supplement is payable for each mile each passenger travels in the vehicle. Passenger names and distances travelled must be recorded on the claim form.

Parking charges, tolls, ferry and congestion charges

- 5.50 Provided that receipts are held with monthly claim forms, the reasonable charges an employee pays for parking, tolls, ferries and congestion charges in the course of official business will be met by CFAT and may be claimed.
- 5.51 CFAT will not meet the cost of any fixed penalty fines, such as parking, speeding, bus lane, congestion charge zone etc, or the cost of late payment or administrative fees related to the fines.
- 5.52 Employees using hire cars are required to pay the congestion charge directly and will be asked to repay any fines, administrative and late payment fees in full. Employees are responsible for disputing any fines arising during a hire period with the hire car provider.

6. SUBSISTENCE

6.1 In summary subsistence arrangements are:

- **Day subsistence expenses:** Expenses claimed when an individual is away from their work base for less than 24 hours.
- **Overnight Receipted Expenses (ORE):** Applies to expenses incurred when the claim involves an overnight stay over a 24 hour period.

6.2 Where an employee is provided with a meal or hospitality by another organisation this should be declared in line with the procedure in the Gifts, rewards and hospitality policy and procedure.

6.3 The subsistence expenses in this policy are in line with HMRC guidelines and, therefore, rates may change accordingly.

Day subsistence

6.4 Day Subsistence expenses should only be claimed when the individual is away from their work base during the day and the purchase of a meal or refreshments is necessary during the time away from the work base.

6.5 Day subsistence expenses can only be claimed in addition to Overnight Receipted Expenses (ORE) when the 24 hour overnight period covered by ORE has expired.

6.6 Day subsistence can only be claimed for costs which have actually been incurred. There are three levels of day subsistence that an employee may claim up to, depending on the time spent away from their base on official business. All meals and refreshments may be claimed up to the maximums, unless lunch has been provided during that period. Where this is the case, the maximum amount claimable will be reduced by £4.25.

6.7 While payment of day subsistence will still be made without supporting receipts, staff are expected to obtain receipts wherever possible. They should record whether receipts have been obtained when entering the claim and make them available for scrutiny for audit purposes when appropriate.

6.8 In the event that an employee has a valid medical reason or religious belief which prevents them from purchasing subsistence from any available outlets which sell pre-packed meals, they may, with the Chief Executive Officer or Finance Director's approval, apply for receipted costs incurred for home prepared meals. The standalone receipted cost must adhere to the terms of the three levels of day subsistence. Claims authorisers must be reasonably satisfied that the requirement for this approach is a valid one.

6.9 Day subsistence cannot be claimed if the employee's claim involves an overnight stay in the same 24 hour period.

Overnight Receipted Expenses (ORE)

6.10 For those whose official business includes an overnight stay actual receipted reimbursement is provided for that expenditure. The ORE rates can be found at the end of this document.

6.11 The place visited must be beyond reasonable travel. Reasonable travel will be dependent on a number of factors including the individual's start and finish time and travel conditions. If an individual is in doubt as to whether the place visited is within reasonable travel, they must discuss this with the Chief Executive Officer Finance or HR Director in advance of the visit.

6.12 Employees may choose to make their own accommodation arrangements in non-commercial accommodation instead of staying in commercial accommodation. The non-commercial accommodation must be within reasonable travelling distance (as approved by the Chief Executive Officer or Finance Director) of where the business is to take place and the address must be recorded on the claim form.

Employees should have consideration of their personal safety when arranging their own accommodation and travel times.

- 6.13 It is the employee's responsibility to ensure that the amounts spent are within the maximum limit, irrespective of the means of payment, for example, debit card or cash.
- 6.14 This sum is designed to cover costs incurred for all meals and refreshments during the 24 hour period, including breakfast, lunch, dinner and any other food or soft drink purchased. The 24 hour period begins at the time an individual leaves their home or work place and must be attached to an overnight stay.
- 6.15 Employees should note that if they eat dinner in the hotel in which they are staying overnight, the limit for total expenditure for the 24 hours will still apply. The individual must ensure that they have a receipt for this expenditure.
- 6.16 Where overnight hotel bookings are inclusive of breakfast, no further claim for breakfast expenditure must be made during that 24 hour period.
- 6.17 As it is important that public funds are only spent on essential and necessary items, no alcohol or gratuities are to be claimed via ORE.

Personal Incidental Expenditure expenses (PIE)

- 6.18 This covers any ad hoc costs incurred as a result of an overnight stay, which would not have been incurred if the employee was not required to stay away from home. For example, an employee may need to pay additional dry cleaning costs during extended stays away from home, or may wish to make a phone call home. PIE is not intended to cover costs which the employee would normally incur at home. PIE may be claimed for any overnight stay where additional costs are incurred, including centrally arranged training courses and conferences, where all other meal and accommodation costs have been met. Claims for PIE should be supported by receipts wherever possible and staff should only claim for actual expenditure incurred up to the maximum allowed.

Retaining receipts

- 6.19 Staff are encouraged to obtain receipts in respect of all claims. All receipted claims must be backed up by an itemised receipt. Receipts should be kept for a period of six years after the end of the year in which the claim was made as per the Scheme of Financial Administration.

Use of an external internet facility during an overnight stay

- 6.20 On occasion where internet access for official business is required, it may only be possible through an external facility (i.e. hotel, overnight accommodation) and at a cost. Claims will be reimbursed where this is unavoidable (i.e. access cannot be postponed), and a receipt is produced. Usage should be restricted to those tasks where a delay in access would impact directly on the ability of the individual to fulfil their official responsibilities.

Use of personal telephones for official purposes

- 6.21 It is recognised that employees may occasionally have to use their personal telephone for official purposes. In these circumstances, CFAT will only reimburse the cost of any official calls on production of a fully itemised bill where it is possible to identify the number called and for which reimbursement is claimed. Conversely, if personal calls are made on a work mobile these should be identified on the bill and reimbursement (inclusive of VAT) made to CFAT. If the personal use relates to a phone call home as a result of an overnight stay, the employee is not required to reimburse CFAT but this should be offset against any claim for PIE.

Long car journeys

- 6.22 Employees driving long distances should take account of the dangers of driving while tired and take

appropriate breaks to conform to Health and Safety guidelines (i.e. no longer than four hours without a break of 30 minutes minimum). The cost of any refreshments will be covered either under the Day Subsistence or Overnight Receipted Expenses arrangements.

Using the preferred hotel booking agency

- 6.23 Rooms, as a minimum standard: single or double for sole occupancy with en suite, television, tea/coffee facilities, desk space, telephone, restaurant in the hotel offering three course menu until 9pm and room service/bar snacks until 12pm, car park (if driving) and lift. These hotels should also provide a good level of security.
- 6.24 Hotel accommodation should be booked through the Trust's Central Finance Team and should not exceed £100 per night per person (£150 per night per person in London).
- 6.25 Hotel accommodation when travelling internationally will be booked through Trust's Central Finance Team and accommodation rates will be agreed by the Trust Chair ensuring best value.

7. DIRECTORS' EXPENSES

- 7.1 In accordance with The Education (Governors' Allowances) (England) Regulations 2003, the Directors of CFAT are entitled for reimbursement of expenditure incurred by them for the purpose of enabling them to perform their duty as a Director.

Expenses will be paid on provision of a receipt and will be limited to the amount shown on the receipt.

Travel expenses will be paid at a rate not exceeding the maximum level of the Inland Revenue Authorised Mileage Rate and advice on this will be sought from the Local Authority at the time a claim is made.

Directors wishing to claim expenses should address all claims to the Trust's Finance Team.

8. STRATEGIC MONITORING

- 8.1 Finance Team will collate information on the use of expenses and provide reports to the Board of Directors, as required, to ensure any trends, positive or negative, are identified and monitored at a strategic level. This will enable the organisation to continue to develop and improve, and ensure value for money is consistently achieved.
- 8.2 These procedures may be reviewed to reflect changes in the Trust's policy or legislation, and care should be taken to ensure employees and managers use the latest version.

9. USEFUL INFORMATION

- 9.1 If you have any specific queries regarding expenses and claims, please contact the Finance / HR Team. Please direct queries regarding the policy to the Trusts Finance or HR Director.

PRIVATE VEHICLE MILEAGE ALLOWANCE

Cars	
Standard rate (ST) Up to 10,000 miles per year / any size engine	As per HMRC rate per mile Currently (March 2016) 45p per mile
Public Transport rate (PT) Over 10,000 miles per year / any size engine	25p per mile
Passenger rate (per passenger)	5p per mile
Motorcycles (MC) and bicycles (CY)	
Motorcycle rate (MC) any size	24p per mile
Bicycle rate (CY)	20p per mile

SUBSISTENCE ALLOWANCES

Day subsistence NB These amounts cannot be claimed together in any combination, nor can they be claimed in conjunction with ORE or PIE.	Day Subsistence 1 (DS1) Actual receipted expenditure to cover absence from base between 5 and up to 10 hours	£4.25 maximum
	Day Subsistence 2 (DS2) Actual receipted expenditure to cover absence from base between 10 hours and up to 12 hours	£9.30 maximum
	Day Subsistence 3 (DS3) Actual receipted expenditure to cover absence from base over 12 hours but without an overnight stay	£13.55 maximum
Overnight receipted expenditure (ORE)	Actual receipted expenditure to cover the whole 24 hour period from point at which the individual leaves home or office base	£40 maximum
NB This cannot be claimed in conjunction with day subsistence.	Plus Personal Incidentals Expenditure (PIE) (Actual unreceipted expenditure)	UK £5 maximum International £10 maximum

Appendix 1 – Car Mileage Claim Form



Car Mileage Claim Form

Employee Details	
Name	

Month:	Summary of Mileage: Complete one line per vehicle				
Vehicle Registration Number	Engine cc	Make and Model	Non-taxable miles	Taxable miles	Total claimed

Employee's Confirmation: My claim for car mileage related to my work is detailed above. This mileage was necessary for the performance of my duties. No other claim has been made or will be made in connection with these journeys.

I have obtained a VAT receipt when purchasing fuel for the above mileage and will keep them available for inspection by H.M. Revenues and Customs for a period of 3 years.

I hold a full driving licence and an insurance policy which includes cover for the above vehicle for business use.

Signature		Date	
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Authorising Officer: I confirm that the mileage detailed on this form has been incurred as part the employee's duties. Calculations on this form and any supporting documents are correct, and I authorise payment.

Signature		Print Name	
Job Title		Date	



Annual Driver Declaration Form

This form must to be completed by any member of staff who wishes to drive on occasional business use.

Trust business shall be defined as all journeys to and from premises other than your usual place of work and also for example, if you use your own vehicle to attend seminars, conferences, meetings, training courses, or visit another school or venue as part of the Trusts network of schools and academies.

Please note that journeys between your home and your permanent place of work are considered to be private journeys and is classed as part of Social Domestic and Pleasure (SDP) use and not business use of the employer. It is therefore essential that you take out an adequate SDP insurance policy on your own vehicle.

Please complete this form and return via email to info@cfat.org.uk

Your Name:	
Department:	
Main Place of Work:	
Driving Licence Number:	
Country of Issue: (e.g. UK, IRL)	
Licence Test Passed:	
Age at time of test (if you are under 25):	
Car Registration Number:	
MOT Expiry Date (if applicable):	

If you answer 'YES' to any of the questions below, full details must be supplied and submitted with this form for approval:	YES	NO
1. Have you resided in the British Isles for less than three years?	<input type="checkbox"/>	<input type="checkbox"/>
2. Have you been involved in any motor accidents, losses or claims (other than windscreen claims) during the last 3 years irrespective of blame?	<input type="checkbox"/>	<input type="checkbox"/>
3. During the last 11 years, have you been disqualified from driving?	<input type="checkbox"/>	<input type="checkbox"/>
4. (a) Have you been convicted of any motoring offences (including fixed penalty offences) during the last 5 years?	<input type="checkbox"/>	<input type="checkbox"/>
4. (b) Is any prosecution pending?	<input type="checkbox"/>	<input type="checkbox"/>
5. Do you suffer from diabetes, epilepsy, defective hearing or vision, heart condition, or any other physical or mental disability, infirmity or disease?	<input type="checkbox"/>	<input type="checkbox"/>
6. Have you ever had any motor vehicle insurance you hold or have held, declined, cancelled or refused at normal terms?	<input type="checkbox"/>	<input type="checkbox"/>
<u>If you are applying to drive a minibus please confirm the following:</u>		
7. Do you hold a full D1 (or D) PCV entitlement licence?	<input type="checkbox"/>	<input type="checkbox"/>
8. Have you undertaken the Midas (Minibus Driver Awareness Scheme) Training for Minibus Drivers?	<input type="checkbox"/>	<input type="checkbox"/>
9. Date training was undertaken:		

Declaration

I certify that the information provided above is correct to the best of my knowledge. I declare myself as medically fit to drive. I hereby declare that if I use my own vehicle for Trust business I will ensure that the vehicle is taxed, has a current MOT certificate, is serviced regularly and is roadworthy, and that insurance is in place which includes 'for business use'. I agree to take responsibility for any fines in respect of traffic, parking or speeding offences incurred whilst I am a driver of the vehicle. I also undertake to notify the Trust Central Team of any accident that occurs whilst using my vehicle for occasional business use ASAP. I agree that I am duty bound to notify immediately my Line Manager should any details change that would prevent me from driving. I accept that my information may need to be shared with the Trust's insurers. I understand that this data will only be used for the purposes of motor insurance and will be held in accordance with the Data Protection Act 1998.

Signed:

Date:

Approval Declaration

I approve the named driver to drive on Trust Business.

Name:

Signed:

Date:

Valid for 12 months from this date.