

Staff Expenses Policy

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1.0	23 May 2018	CFOO	First Published Version
1.1	18 July 2019	CFOO	Addition of St James from 01/09/19. Updated CFO to CFOO
1.11	19 Dec 2019	CFOO	Added cash value to section 7 (hotel stays.)
1.2	18 March 2021	CFOO	Reviewed, no changes
1.3	13 July 2022	DFO	Amendments to Section 2 adding link to mileage claim form, adding directorates and replacing Exec Head/Head Teacher/HOS with Principals, adding DFO to operations directorate authorisation. Altering Section 4 to reference to DFO instead of CFOO.

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1. Introduction

At Dartmoor Multi Academy Trust (DMAT), 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, or purchases made on the school or Trust's behalf. Any purchase made must be approved by the budget holder prior to purchase.

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. ([Mileage Claim Form](#))



The purchase of classroom equipment and items should normally be completed using the purchase ordering system and paid for directly by the school. A Staff Expenses Claim Form may be used for reclaiming the cost of such purchases on occasion and if approved by the budget holder **in advance of the purchase being made.**

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

Supporting documents required as evidence, such as receipts and bills, must be attached to the Staff Expenses Claim Form. All items purchased over the internet, must show the delivery address as the school address, any claims without the correct support documentation will not be paid.

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

Claims by the Principals, Directorate Leads with the exception of the Director of Finance and Operations (DFO) must be authorised by the DFO or Chief Finance and Operations Officer (CFOO). Claims by the DFO must be authorised by the CFOO, claims by the CFOO must be authorised by the Accounting Officer. The CFOO can approve all executive expense claims as per the Scheme of Financial Delegation. Claims by the Accounting Officer must be authorised by the CFOO and reported to the Trustees 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 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 car pool 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 before the date 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 should be submitted monthly. 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:

- Jane travels to workplace and then visits School A then returns to 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 work place to School A and return to work place: Jane can claim 25 miles for each journey therefore 50 miles can be claimed.

Example 2:

- Mohammad 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: Mohammad can claim 25 miles less home to work mileage therefore 10 miles can be claimed
- Travel from School B to work: Mohammad claims 10 miles. There is no claim possible for the 10 miles from Mohammad's workplace home.

Example 3:

- Sophia travels from home to School C then to School D and then returns home
- Home to work Mileage = 7 miles
- Travel from Home to School C = 40 miles
- Travel from School C to School D = 5 miles
- Travel from School D to home = 35 miles
- Sophia has travelled 80 miles (40+5+35). Although she has not been to her normal workplace, she cannot claim her normal journey of 14miles (7 miles each way). Sophia can therefore claim 66 miles in total (80 less 14).

5. Vehicle Insurance

The Trust does not provide car insurance for staff using their own vehicles. Staff members are responsible for ensuring they are appropriately insured (business use insurance) prior to 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 CFOO 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 cost of meals purchased by staff required to work at a location away from their home or the normal place of work (unless at another school within the Trust) may be claimed. No reimbursement will be made for an activity or visit where the staff member normally have provided their own lunch **e.g. school trips**. However, the cost of meals will be paid when on a course or otherwise away overnight.

Reasonable expenses for the cost of food and drink when working away will be reimbursed when supported by receipts. Clarification should be obtained from the DFO, as to what is reasonable if there is any doubt.

Only the cost of accommodation required for business purposes will be reimbursed by the school or Trust. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members. A limit of £85.00 (excl. VAT) per person, per night will apply for hotels, with the exception of when staying in London when £120.00 (excl. VAT) per person, per night will apply. Only the CFOO can authorise any stay outside of these rates and will only do so in exceptional circumstances.

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.

8. Telephone and Mobile Expenses

Business calls made from a home telephone or personal mobile phone may be reimbursed subject to provision of an itemised telephone bill and their inclusion on the Staff Expenses Claim Form. Line or equipment rental will not be reimbursed.

The Trust provides mobile phones for operational purposes and to some senior staff. Such phones can be used for personal use (for example to let someone know you will be late home) on occasion but bills will be monitored and any excessive personal use will need to be reimbursed.

9. Cleaning of Uniforms/ equipment

A limited number of staff are provided with branded uniforms or other equipment as part of their role in the Trust. The uniforms should be maintained by the staff member so they are clean and tidy in use. No expenses can be claimed for cleaning.

10. Overseas Travel

When travelling overseas the same general principles for staff expenses as above apply. Travel arrangements should be made through an ABTA registered agent. Insurance provision should be investigated before the trip and if necessary additional cover purchased.