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Inspira Academy Trust
CEO – Dean Jones



Expenses Policy

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Purpose

All staff have a responsibility to protect the assets of the Trust. This policy is intended to provide employees with detailed guidance on the correct procedures to follow when claiming travel and subsistence expenses.

Scope

This policy relates to all academies and settings across Inspira Academy Trust and supersedes any local policies and procedures that have been in use prior to the academy conversion. Where required, an individual academy – in agreement with the Trust Chief Executive Officer - may publish a supplementary policy guidance document or procedure in line with this policy, to ensure that any idiosyncrasies associated with that specific academy are covered in their local policy library.

Procedure

Categories of Claimants:

Staff - The Trust will reimburse staff for all reasonable expenses necessarily incurred in the performance of their duties, such as mileage, car parking and rail fare. Pre-approval should always be sought from the Headteacher. Consideration should always be given to using the most practical and cost effective method of travel. Most reimbursement claims will be paid via the payroll system.

Trustees and Members - The Trust will reimburse trustees and members for all reasonable expenses necessarily incurred in fulfilling their duties, such as mileage, car parking and rail fare. Pre-approval should always be sought from the CEO and Chair of Trustees. Consideration should always be given to using the most practical and cost effective method of travel. All reimbursement claims will be paid directly.

Governors - The Trust will reimburse governors for all reasonable expenses necessarily incurred in fulfilling their duties, such as mileage, car parking and rail fare. Pre-approval should always be sought from the Headteacher and Chair of Governors. Consideration should always be given to using the most practical and cost effective method of travel. All reimbursement claims will be paid directly to governors.

Non-employees – Travel costs of candidates for interview and for other non-employees will **not** be reimbursed.

All claims must be made via the claim form which can be obtained from the school Offices or via the Trust Governance Professional.

Authorisation and Responsibility

All staff must submit expense claims to the Headteacher for approval within one month of the end of the month in which the travel or expenditure was incurred.

Governors must submit expense claims to the Governance Professional, who will seek approval from the Chief Executive Officer within one month of the end of the month in which the travel or expenditure was incurred.

It is the responsibility of the claimant to sign the claim and to ensure that the amounts claimed are justifiable, represent value for money and have the relevant receipts attached.

Purchase of Resources

No reimbursement will be made for the purchase of any resources as adequate facilities are available to purchase through school charge cards. In exceptional circumstances the Chief Financial Officer can agree to reimbursement up to the value of £20.

Reimbursement for damages

The Trust accepts no responsibility for loss or damage of personal property brought onto school premises as this is done at the individual's own risk.

The Trust will however reimburse up to £69 to an individual for prescription spectacles that are damaged as a result of deliberate damage by a pupil.

Other personal items that are damaged as a result of deliberate damage by a pupil will be assessed on a case by case basis, though the default position is that no losses will be reimbursed.

Where an employee is responsible for the deliberate or accidental damage of another's personal item(s), they will be personally responsible for agreeing and providing reimbursement.

Modes of Travel

Home to Academy Travel – Colleagues are responsible for the cost of all travel between their home and their normal primary place of work.

Mileage Rates – Mileage allowance for all vehicles will track HMRC's AMAP (Approved Mileage Allowance Payment)

Fines – All drivers must note that any parking, road traffic fines, congestion fines or penalties incurred are their personal responsibility and will not be reimbursed by the Trust.

Insurance – Drivers should ensure that their own private vehicle is adequately insured for business use, as the driver is personally liable for any incident. The driver must provide the Trust CFO with a copy of a valid and current insurance certificate. The headteacher is responsible for ensuring that the CFO can confirm that they have had sight of the driver's insurance certificate and that the certificate specifies that the driver is insured for business use. The certificate is to be kept on the HR file for the employee.

To claim mileage, employees and governors must be an approved driver i.e. the Trust/academy has seen and kept a copy of insurance. The Trust may also need to check drivers licence on DVLA website on an annual basis.

Road worthiness of private vehicles – It is the responsibility of drivers to ensure the road worthiness of their vehicle and that the vehicle meets all the requirements of the Road Traffic Act.

Public Transport – The use of public transport is encouraged and should be used where possible and most cost effective.

Taxis – When travelling by taxi, a receipt must be obtained from the driver. Where possible, the claimant should obtain prior approval from an approved signatory before using a taxi. Travel by taxi should be kept to a minimum and normally only under the following circumstances:

- Where heavy baggage or equipment is being transported;
- Where no public transport is available;
- When a member of staff has a temporary or permanent mobility issue, or;
- Where personal security is an issue.

Rail – For all journeys, colleagues will be expected to travel standard class.

Air – Where it is the most cost effective method of travel, colleagues may opt to travel by air. Before booking any air travel colleagues should obtain prior approval from the CEO who, if they approve, will put this in writing to the employee. Only with this written agreement can colleagues then purchase the ticket. Employees will be expected to travel economy class.

Congestion and Toll Charges – Drivers will be reimbursed for Congestion and Toll Charges incurred subject to production of receipts, where available. Congestion Charges will only be reimbursed at the daily rate, so the driver must ensure that payment is made before the deadline.

Day subsistence

When colleagues are on class day trips, packed lunches can be requested from the academy kitchen and paid for by the member of staff. In exceptional

circumstances, the academy may provide a lunch free of charge. This is at the discretion of the Headteacher, though normal practice is for employees to cover the cost of their own lunch.

When colleagues are on overnight trips, they will follow the same meal arrangements as the students on the trip.

When colleagues are working away from their academy for non-pupil needs (e.g. training, conferences etc) and meals are not provided as part of the purpose for travelling, and colleagues are away from the work place for a period greater than 5 hours within the day, colleagues are entitled to reimbursement of up to £5 for the cost of a meal. Where colleagues are away from home and the work place for a period greater than 10 hours, colleagues are entitled to a reimbursement of up to £10.

Day subsistence for governors/ trustees/ members will be agreed by the Chief Executive Officer and/or academy Headteacher on a case by case basis.

Under no circumstances will the cost of alcoholic beverages be reimbursed.

Overnight Subsistence

When travelling requires an overnight stay, the daily rate of reimbursement for meals is up to £22 for each 24 hour period.

Where the accommodation includes breakfast, the rate is reduced to £17.

Where any meals are provided as part of the purposes for travelling, i.e. meetings, conferences, and training courses the rate is reduced by £5 for lunch provided and £12 for dinner provided.

Overnight subsistence for members/ trustees/governors will be agreed by the Chief Executive Officer and/or academy Headteacher on a case by case basis.

Gratuities

Gratuities are treated as discretionary costs by the Inland Revenue. As such, any reimbursement is treated as a taxable benefit and, therefore, gratuities will not be reimbursed.

Service charges included within the overall cost of the meal are acceptable and will be reimbursed as part of the usual expenses claim.

Advances for Travel Costs

Only in exceptional circumstances will advances be made to employees and members/trustees/governors to assist in covering travel costs. Advances must be

approved by the Chief Executive Officer. For employees, any offer of advance is conditional upon acceptance of a potential salary deduction.

Where advances are given, all unused funds, claim forms and receipts must be submitted to the academy office within 10 days of the last day of travel. Any advanced funds not accounted for by receipts or returned must be reimbursed by the employee. Any advance outstanding after 30 days may be deducted from an employee's salary without prior notification.

Accommodation

Overnight stays must be pre-approved by the relevant authorised signatory.

Travellers are reminded of the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation.

Reimbursement

Staff and governors will only be reimbursed for expenditure upon completion of the appropriate claim form provided by the Trust and after authorisation of the claim by the approved signatory. Where an individual does not attend their designated work base on a day when they are incurring mileage, the distance between the home and their work base must be deducted from any mileage claimed.

Where an individual routinely works from home but this is not a contractual requirement, savings on home-to-base miles should be recorded and deducted from mileage claims.

The Trust will reimburse any claim within the next pay run subject to the approved claim being submitted to the finance office.

Appropriate detailed VAT receipts or invoices must be attached as substantiation of expenditure incurred. Where receipts are not available, i.e. for toll charges or underground fares, the reason for their unavailability must be given.

Off- payroll payments

Inspira Academy Trust has a legal duty to record all payments to staff in order to capture all relevant PAYE information to be submitted to HMRC through the RTI (Real Time information) submission.

Any payments made to staff who are paid outside of the traditional payroll submission will be omitted from the RTI, resulting in the individual's social security and pension records being incorrect as well as their liability to TAX and National Insurance being incorrectly and possibly fraudulently reported to HMRC.

Any payments made to staff who are paid outside of the traditional payroll submission may be subject to investigation by the NFI (National Fraud Initiative).

It is therefore imperative that the Trust keeps these payments to an absolute minimum and transmits these payments only in unavoidable and exceptional circumstances.

This policy covers outside of payroll payments to staff who are ordinarily paid through payroll and does not cover employees who fall under IR35 legislation.

When can payments be made?

Outside of payroll payments can be made if the employee has submitted the correct documentation in order for them to be paid, in advance of the payroll cut-off deadline and the reason that the payment has not been made is due to an error in processing by the academy office staff or the payroll provider.

If the employee acknowledges that they have not submitted the correct documentation in order for them to be paid, in advance of the payroll cut-off deadline but the omission of the salary / additional hours will leave them in financial hardship then this will be looked at on a case by case basis by the CFO. If this outside of payroll payment is approved, the current cost of the BACS processing fee will be deducted from the payment before it is transmitted to the employee. This is non-refundable.

Mileage / Subsistence / Expenses payments will not be paid outside of payroll if the correct documentation has not been submitted before the payroll cut-off deadline.