

Staff Expenses Policy

(July 2018)

Lead Reviewer: D Swift



Contents

1.	INTRODUCTION.....	3
2.	PROCESS.....	3
3.	TRAVEL CLAIMS.....	4
4.	SUBSISTENCE.....	5
5.	TELEPHONE CALLS & IT RELATED EXPENSES.....	5
6.	STAFF LUNCHES.....	6
7.	DISPLAY SCREEN EQUIPMENT.....	6
8.	TRAINING COURSES.....	6
9.	PROFESSIONAL SUBSCRIPTIONS.....	6
10.	DATA PROTECTION.....	7
11.	MONITORING ARRANGEMENTS.....	7
12.	LINKS WITH OTHER POLICIES.....	7

1. INTRODUCTION

The Trust is accountable to Parliament for Regularity compliance ie ensuring public funds are used for their intended purpose. This policy sets out the systems and procedures required in order to ensure the Trust adheres to these requirements.

The principles of this policy are:

- To ensure staff are reimbursed on a timely basis for all reasonable expenses incurred wholly, necessarily and exclusively in the course of the Trust's business;
- That staff should not incur any personal financial benefit through their employment with the Trust other than their agreed salary. Any breach of this principle may lead to disciplinary action;
- To ensure the Trust complies with its legal and tax obligations;
- To ensure staff are aware that public relations and perceptions require the Trust not only has a rigorous, effective and transparent staff expenses policy in place but also that no misleading or unfortunate impression can be created in the application of this policy.

This policy applies to all staff.

General Data Protection Regulations



This policy has been reviewed in accordance with the General Data Protection Regulation (GDPR) which will replace the Data Protection Act 1998 from 25th May 2018. The introduction of GDPR has resulted in changes to many existing data protection rules and regulations that educational establishments adhere to. The Evolve Trust has undertaken a full data protection audit and have ensured that appropriate changes that have been made to data protection rules and regulations have been adhered to in full. The Evolve Trust has carried out all additional compliance requirements and fully accepts their duty of care to ensure individuals' data is kept safe and secure, resulting in increased compliance in our systems, processes and policies.

2. PROCESS

All expense claims must be made via the [pay portal](#).

All relevant information must be input onto the pay portal in order to make the claim including: date of claim, description of expense and the value.

Physical receipts must be signed off by the appropriate budget holder and uploaded to the pay portal.

This form must not be used by an individual to reclaim for example the costs of equipment, which should be ordered using the requisition/ purchase ordering system and paid with an invoice.

The appropriate line manager will then be required to authorise the expense claim, checking that all relevant documentation and authorisations are in place.

Claims which are not authorised in compliance with these procedures will not be processed. Payment will be made via payroll and therefore paid with your salary on 22nd of each month.

If a member of staff attempts to submit a false claim this will be treated as a serious offence and dealt with in accordance with our Anti-Fraud Policy.

3. TRAVEL CLAIMS

Wherever possible employees should travel by train or bus (or car share when making the same journey). Where staff use public transport, reimbursement will be on a receipts basis, provided the expenses are reasonable. Only the cost of travel at 2nd class travel will be reimbursed. No reimbursement will be made for accompanying persons unless prior approval has been obtained from the Head.

The Trust policy is to reimburse all mileage at the HMRC approved rates, which are currently:

Tax: rates per business mile

Type of vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p (40p before 2011 to 2012)	25p
Motorcycles	24p	24p
Bikes	20p	20p

Mileage claims that are made, must be the shorter of either:

- home to the destination; or
- academy to destination.

Full details of all journeys including the date, reason for the journey, starting point and destination should be stated on the claim.

Parking costs incurred in the course of Trust business travel may be claimed via the expenses system, but the costs of parking otherwise at the normal place of work may not be claimed.

The Trust will not, under any circumstances, reimburse parking or speeding fines.

The Trust has insurance cover in place for staff using their own vehicles for business use.

Note: No tax or NIC liability arises in respect of mileage claimed for the use of the employee's own car under the above rules and details need not be reported in personal tax returns.

4 SUBSISTENCE

Where staff travel on Trust business and an overnight stay is necessary, an overnight subsistence allowance may be claimed. The Trust will reimburse the reasonable costs of accommodation, food and drink when supported by receipts.

The Trust will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a spouse or other family members.

Members of staff should note that items of a personal nature, such as alcoholic drinks, mini-bars, film hire etc. will not be reimbursed by the Trust and these must be deducted from any amounts submitted for reimbursement.

Subsistence: Only claimable if an overnight stay is involved, this must reflect the actual cost of meals/beverage up to a maximum of:

Breakfast: £5.50

Lunch: £8.00

Dinner: £10.00

Overnight Stay (B&B): £70.00

Where the amount is expected to be more than the above rates, this will only be permitted if prior approval has been sought from the appropriate budget holder. This is only under exceptional circumstances and on a case-by-case basis.

5 TELEPHONE CALLS & IT RELATED EXPENSES

It is anticipated that there may be occasions when ad-hoc business calls may be required using a staff members personal mobile. It is not expected that these will be reimbursed as the majority of mobile contracts include a significant amount of free minutes. However, where staff feel they are out of pocket, this will need to be discussed with the Head Teacher and/or Finance Director who will consider on a case-by-case basis if a claim or alternative arrangements need to be made.

Business mobile contracts are made available to those individuals that are required to make a significant amount of business related calls / data usage. Individuals with access to these contracts must use the permitted allowances appropriately and must not use more than agreed. Individuals are reminded to ensure that all appropriate data settings are kept up to date and WiFi is used wherever possible to minimise the risk of inappropriate usage. If a staff member is considered to be taking advantage of this privilege, the contract will be terminated.

In all above cases, the provision of top up cards for Pay as you Go services are not permitted as HM Revenue & Customs rules cannot be met.

The Trust will not reimburse staff for personal broadband or internet connections as the Trust cannot demonstrate sole and exclusive business use to satisfy HM Revenue and Customs guidelines.

The Trust recognises there will be exceptional cases where it is an absolute necessity for staff to work from home, using a dedicated 3G or 4G internet dongle. In these circumstances the Trust will arrange for direct provision of the service, following approval by the Finance Director.

6 STAFF LUNCHES

The Trust has a policy of providing a free lunch (of reasonable amount) from our academy canteen(s) for any member of staff that volunteers to carry out a duty. In addition, all staff are provided with a free lunch on Inset days (of reasonable amount) from our academy canteen(s).

This is permitted under HMRC guidelines surrounding provision of benefits to staff.

7 DISPLAY SCREEN EQUIPMENT

The Trust must reimburse the cost of an eyesight test for a Display Screen Equipment User (workers who use PC's, laptops, tablets daily for at least an hour at a time) if requested by the employee.

Where the eye test shows that an employee requires special glasses prescribed for the distance their screen is viewed at, the Trust will reimburse the cost of a standard set of frames and lenses (this standard cost will be assessed at the point of reimbursement).

In order to make a claim the claimant must provide all documentation including the prescription that specifies the requirement for glasses.

8 TRAINING COURSES

The Trust provides training courses to enable employees to improve their effectiveness at work. All costs and expenses of in-house training courses are borne by the Trust. Where it is necessary for staff to travel to attend such courses, any travel and subsistence expenses incurred may be claimed as business expenses under the rules indicated in the sections of this policy.

9 PROFESSIONAL SUBSCRIPTIONS

Normally personal professional subscriptions for members of staff (excluding the Executive Team) are the personal responsibility of individual members of staff. No reimbursement will normally be provided by the Trust for such costs, although individual staff members may be able to claim tax relief for such costs either through their tax code or on their own tax self-assessment returns.

However, if there are benefits to the Trust, by being a member of an organisation, payment may be allowable but this must be agreed, prior to the expense being incurred, by the Head Teacher and/or Finance Director.

10 DATA PROTECTION



Any personal information obtained as part of this policy, will be retained in accordance with the Trust's Information and Retention Policy. All such information will be securely held in line with the Trust's Data Security Policy.

11 MONITORING ARRANGEMENTS

The Finance Director is responsible for the implementation of this policy.

This policy will be reviewed and approved by the board of trustees as appropriate based on changes to legislation or internal procedures.

12 LINKS WITH OTHER POLICIES

This policy is linked to the following policies:

- Financial Procedures Manual
- Anti-Fraud Policy

**Template for self-assessment and action planning:
 Equality Act 2010 (Amendment Order 2012)**

Name of Policy:	Staff Expenses Policy
Date Analysis Undertaken:	July 2018

General Duty	Current Provision	Task to be completed / Undertaken	Support needed / Date for action / Lead
Eliminate unlawful discrimination, victimisation and harassment and other prohibited conduct.	Policy currently in place in line with Department for Education guidance	Review policy as determined by Trustees. Ensure any changes to legislation are incorporated into the Policy and actioned within the Trust	On-going: BAS
Advance equality of opportunity between people who share a protected characteristic and those who do not	Policy neutral impact, all employees receive support and any reasonable adjustments made when necessary	Seek professional support and advice as and when necessary. Review Policy as determined by Trustees	On-going: BAS
Foster good relations between people who share a protected characteristic and those who do not	Policy neutral impact, all employees receive support and any reasonable adjustments made when necessary	Seek professional support and advice as and when necessary. Review Policy as determined by Trustees	On-going: BAS

**Template for self-assessment and action planning:
 Equality Act 2010 (Amendment Order 2012)**

Protected Characteristic	Positive Impact	Negative Impact	Neutral Impact	Engagement undertaken	Evidence and action taken/Outcome
Race			✓		
Religion or Belief			✓		
Gender / Gender Reassignment			✓		
Sexual Orientation			✓		
Disability			✓		
Age			✓		
Other (please specify)			N/a		

Summary: All items are individually assessed.

Undertaken by:	Barbara Sims		
Signature			
Date:	July 2018		
QA:		QA Signature:	