



Pennine Academies Yorkshire

Staff Expenses Policy

Date Policy Written:	January 2021
Date Policy Ratified:	3 rd February 2021
Date Policy to be Reviewed:	February 2022

Signed by:

A handwritten signature in black ink, appearing to be 'N. [unclear]', written over a horizontal line.

Chair of Trustees

Date: 03.02.2021

Contents:

1. [Introduction](#)
2. [Claiming Expenses](#)
3. [Tax Considerations](#)
4. [Travel Expenses](#)
5. [Vehicle Insurance](#)
6. [Use of Public Transport](#)
7. [Subsistence Allowances](#)
8. [Telephone and Mobile Expenses](#)
9. [Enquiries](#)

1. Introduction

Staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the school/trust's/trust's business. These may arise from attending meetings, training or conferences, or purchases made on the school/trust's behalf. Any purchase made on behalf of the school/trust must be approved by Head of School/Chief Finance Officer 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

- 2.1. Payments for the personal expenditure of staff must be made using a Staff Expenses Claim Form.
- 2.2. The purchase of classroom equipment and items must be completed using the purchase ordering system and paid for directly by the school/trust. A Staff Expenses Claim Form **may not** be used for reclaiming the cost of such purchases.
- 2.3. Staff should make **reasonable efforts** to get the best value possible when purchasing items, food or travel tickets.
- 2.4. Supporting documents required as evidence, such as receipts and bills, must be attached to the Staff Expenses Claim Form.
- 2.5. Claim forms must be approved and signed by the Operations Manager/Business Partner.
- 2.6. Claims by the Headteacher/Chief Executive Headteacher must be authorised by the Chief Finance Officer.
- 2.7. Claims which do not meet approval will not be processed and will be returned.
- 2.8. A copy of a completed claim will be recorded and stored. The original, with any supporting documents, will sent to the Finance Team for payment.
- 2.9. The submission of false claims will be treated as a serious matter and may lead to disciplinary action.

3. Tax considerations

- 3.1. 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.
- 3.2. Other expenses will be paid via payroll. These will be treated as benefits-in-kind and taxed accordingly.

4. Travel Expenses

- 4.1. Payment for mileage will be paid at the government approved rate. The rate is paid irrespective of the fuel type or capacity of the car.
- 4.2. Staff are encouraged to car pool where possible.
- 4.3. Mileage claims must have attached a VAT receipt for fuel used. The claimant is responsible for attaching the receipt and Finance Team is responsible for checking the receipt is valid prior to payment.
- 4.4. An appropriate receipt **must**:
 - 4.4.1. Be dated before the date of the journey claimed for.
 - 4.4.2. Show the amount of fuel purchased in litres.
 - 4.4.3. Show the name of the fuel supplier and their VAT registration number.
- 4.5. If several low mileage claims are submitted, a single receipt showing fuel purchased to cover all the miles claimed is sufficient.
- 4.6. If a member of staff starts/ends their journey at their home, and the distance travelled is less than the distance that would have been travelled had they started/ended at the school/trust, the lesser distance will be paid.

- 4.7. The date of, reason for, starting point and destination of the journey should all be shown on the Staff Expenses Claim Form.
- 4.8. Claims submitted over a month after the expense incurred may not be paid.
- 4.9. Parking or speeding fines will **never** be reimbursed.
- 4.10. The app which should be used to record mileage is 'driversnote'. Once the journeys have been recorded a printout should be submitted with the completed form in Appendix 1.

5. Vehicle Insurance

- 5.1. The school/trust does not provide car insurance for staff using their own vehicles. Staff members are responsible for ensuring they are appropriately insured prior to travel.
- 5.2. Staff must also ensure that the car is safe and legal to drive.
- 5.3. Appendix 2 must be completed prior to submitting a mileage claim. Should the car details change a new form should be completed.

6. Use of Public Transport

- 6.1. The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable.
- 6.2. Staff should use the most economical class of travel. Generally, standard or economy class.
- 6.3. The school/trust will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the school/trust or the staff member requires assistance by means of reasonable adjustments.

7. Subsistence Allowances

- 7.1. No reimbursement will be made for an activity or visit where the staff member where normally have provided their own lunch e.g. school/trust trips and residential visits, courses.
- 7.2. Overnight Subsistence Rates
 - 7.2.1. Reasonable expenses for the cost of accommodation, food and drink will be reimbursed **when supported by receipts**.
 - 7.2.2. Only the cost of accommodation required for business purposes will be reimbursed by the school/trust. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members.
 - 7.2.3. Personal items, such as alcoholic drinks, mini-bars etc. will not be reimbursed and their total should be deducted from any bills submitted for expenses purposes.
- 7.3. "Staying with Friends" Allowance
 - 7.3.1. If an employee chooses to stay with friends or relative instead of a hotel, no allowance will be paid.

8. Telephone and Mobile Expenses

- 8.1. Line or equipment rental will not be reimbursed.
- 8.2. The School/trust only provides mobile phones for operational purposes. Such phones are only to be used in emergencies and the individual will be required to reimburse the school/trust for any personal use.

9. Enquiries

- 9.1. All enquiries should be addressed to the phase leader or line manager.

APPENDIX 1 – Travel Expense Claim Form

SCHOOL/TRUST

EMPLOYEE NAME

EMPLOYEE NO.

TYPE OF TRANSPORT (please mark appropriate box)

* PLEASE ATTACH RECEIPTS

Car	
Bus*	
Train*	
Taxi*	
Other*	

DATE	MILEAGE	MILEAGE RATE	AMOUNT CLAIMED £

**ADDITIONAL
INFORMATION**

PRINT NAME

EMPLOYEE SIGNATURE

**AUTHORISED BY
EMPLOYER SIGNATURE**

DATE

APPENDIX 2

USE OF PRIVATE CAR ON OFFICIAL BUSINESS INDEMNITY FORM

NAME:	PAY REFERENCE NUMBER:
POST HELD:	
PLACE OF EMPLOYMENT:	
VEHICLE DETAILS	
MAKE & MODEL:	
ENGINE CAPACITY:	
REGISTRATION NUMBER:	

I confirm that the above details are correct:

INSURANCE

- (a) Employees are responsible for maintaining appropriate insurance cover for their motor vehicle.
- (b) The insurance must extend to cover the person using the vehicle.
- (c) The insurance must cover the use of the vehicle on the school/trust's business by the person using the vehicle.

I confirm that I hold insurance as stated above and that the Operations Manager holds copies of my insurance certificate and registration document.

I understand that I need to advise the Finance Team of any changes to the above.	
Signature:	Date:
Signed by Finance Team:	Date: