

# The Mercian Trust

## Staff Expenses Policy

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| <b>Policy Owner</b>                 | <b>The Mercian Trust</b> |
| <b>Date Ratified by Trust Board</b> | <b>March 2020</b>        |
| <b>Date to be Reviewed:</b>         | <b>March 2022</b>        |
| <b>Date Adopted</b>                 | <b>March 2020</b>        |

## 1. Introduction

At The Mercian Trust, staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the business of their 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 either a:

- Staff Travel Expenses Claim Form; or a
- Staff Reimbursement Claim Form

The purchase of classroom equipment and items should normally be completed using the purchase ordering system and paid for directly by the Trust. A Staff Reimbursement 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 all reasonable efforts to get the best value possible when purchasing items, food or travel tickets.

Supporting documents required as evidence, such as VAT 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. This will usually be the Headteacher / Principal in the case of Schools. The approver is responsible for ensuring the legitimacy of all expense claims.

Claims by the Trust's Chief Executive Officer (CEO) should be authorised by the Chair of Trustees. Claims by Principals / Headteachers of schools, or other direct reports of the CEO must be authorised by the CEO.

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 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.

## 4. Travel Expenses

Payment for mileage will be paid at the prevailing rate in the local authority in which the Trust / School is situated. Currently this is 45p per mile for cars, 24p for motorcycles and 20p for bikes. Staff are encouraged to car share where possible and sharing is expected where staff start from/return to the same location on the same visit.

All claims for mileage must include

- the date of the journey(s)
- the reason for the journey
- the starting point and destination of the journey
- The number of miles claimed (see examples below).

Claims should be submitted monthly. Claims submitted over 6 months after the expense was incurred will not usually be paid unless authorised by the CEO or Chief Financial Officer.

**The Trust will never reimburse parking or road traffic violation fines.** Toll road fees and parking costs while travelling on Trust business will be reimbursed where appropriate.

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. Examples of mileage claims:

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**Example 1:** Jane travels to her workplace and doesn't visit any of the schools in the Trust

- Home to work mileage = 15 miles. Her return journey is 30 miles
- Jane cannot claim any mileage for travelling between home and work

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**Example 2:** Alex travels to workplace, then to School A, then back to workplace before going home

- Home to work mileage = 15 miles (return journey 30 miles)
- Mileage from work to School A = 25 miles (return journey 50 miles)
- Travel from Home to Work – no claim can be submitted
- Travel from work place to School A and return to work place: Alex can claim 50 miles.

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**Example 3:** Syed travels from home to School B, then to his workplace and later travels home.

- Home to work mileage = 15 miles (return journey 30 miles)
- Travel from Home to School B = 25 miles.
- Travel from School B to work place = 10 miles
- He travels a total of  $25 + 10 + 15$  miles = 50 miles
- He can claim 50 miles, less his normal return journey from home to work 30 miles = 20 miles

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**Example 4:** Magda travels from home to School C then to School D and then returns home

- Home to work Mileage = 15 miles (return journey of 30 miles)
- Travel from Home to School C = 40 miles
- Travel from School C to School D = 10 miles
- Travel from School D to home = 35 miles
- Magda has travelled 85 miles ( $40+10+35$ ). She can claim 85 miles less her normal 30 miles return journey = 55 miles

## 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, Taxi 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 for school trips should be approved by the Headteacher / Principal of the school in line with the School and Trust trip sign off procedures. All other overseas travel must be signed off by the CEO.

Staff should use the most economical class of travel. In the vast majority of cases, this will be at standard or economy class unless the cost of first class is at the same cost or less. If such instances arise, all claims must be submitted with the standard and first class prices. Staff would be expected to take advantage of fare saving deals and not the full standard fare. Travel in London is expected to be undertaken on local bus, train or underground services.

The cost of taxis will only be reimbursed for travel to and from a location where the employee has to travel for their work (and not to and from the workplace and home). They must be supported by a receipt and meet one of the following conditions (to be approved in advance):

- Where staff have heavy luggage to transport
- Where there is no other suitable method of public transport
- If a journey is made after dark, or the use of public transport would require a long wait

The school will not pay for the travel of any accompanying person (such as a spouse or friend), unless specifically approved in advance by the CEO.

## 7. Cost of Meals and Accommodation

Staff should not normally stay overnight at the Trust's expense when it is reasonable to travel on the day of the meeting. Normally all accommodation should be booked by the central finance team.

The cost of meals purchased by staff required to work 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 where 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. On no account will expenses be allowed for alcoholic drinks.

The following guide should be used for accommodation and subsistence:

| item                  | Amount  |
|-----------------------|---|
| Breakfast (hotel)     | Usually to be booked in the room rate, or otherwise £15 |
| Breakfast (not hotel) | £10   |
| Evening meal          | £25   |
| Accommodation         | £90 outside London; £125 London                         |

Only the cost of accommodation for business purposes will be reimbursed by the Trust. The Trust will not meet the cost of additional persons (eg a spouse or other family members).

Personal items, such as alcoholic drinks, mini-bars, newspapers, etc. will not be reimbursed and should be excluded from bills submitted for expenses purposes, or deducted if this is not possible.

#### **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 Reimbursement Claim Form. Line or equipment rental will not be reimbursed.

The Trust provides mobile phones for operational purposes and to some senior staff or staff whose jobs require them to be issued with mobile telephones. These should be sourced by the Trust. The Trust will not pay for mobile phones bought by staff.

Personal use of Trust mobile phones should be limited and the Trust reserves the right to recharge excessive use of Trust mobile phones to staff.

#### **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, unless for exceptional reasons.

#### **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. The member of staff or trip leader is expected to liaise with the Educational Visits Coordinator for their school or the central finance department.