



## Expenses Policy

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“Learning together; to be the best we can be”

## 1. Purpose

- 1.1. 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.

## 2. Scope

- 2.1. This policy relates to all academies and settings across Nexus MAT and supersedes any local policies and procedures that have been in use prior to the academy conversion. Where required, an individual Nexus MAT 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.

## 3. Procedure

### 3.1. Categories of Claimants

- 3.1.1. 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. Consideration should always be given to using the most practical and cost effective method of travel. All reimbursement claims will be paid via the payroll system.
- 3.1.2. Governors - The Trust will reimburse governors (including members and Directors) for all reasonable expenses necessarily incurred in fulfilling their duties, such as mileage, car parking and rail fare. 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.

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

3.1.4. All claims must be made via the claim form which can be obtained from the Academy Office or via the Trust Clerk.

## 4. Authorisation and Responsibility

- 4.1. All staff must submit expense claims to the Business Manager for approval within one month of the end of the month in which the travel or expenditure was incurred.
- 4.2. Governors must submit expense claims to the Clerk, 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.
- 4.3. 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.

## 5. Purchase of Resources

- 5.1. Items over the value of £20 purchased on behalf of the Trust must be reclaimed via a claim form and reimbursement will be made within the next available payment run. Transactions below £20 will be reimbursed via the Petty Cash system.

## 6. Modes of Travel

- 6.1. Home to Academy Travel – Colleagues are responsible for the cost of all travel between their home and their normal primary place of work.
- 6.2. Mileage Rates – Mileage rates for the relevant mode of transport are paid in line with the current agreed rates used by Rotherham Metropolitan Borough Council guidance (as the most appropriate proxy). Following a value for

money review, the Trust may implement a one-off annual payment for Central Trust staff claiming mileage which will help the Trust to proactively manage the mileage budget, particularly as the Central Trust team grows.

- 6.3. 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.
- 6.4. Insurance – Drivers should ensure that their own private vehicle is adequately insured for business use, as the driver is personally liable for any incident. All Nexus employees claiming mileage must initially register their car on the HR portal and submit to their approver. The driver must provide their approver/line manager with a copy of a valid and current insurance certificate. The approver/line manager is responsible for ensuring they have 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.
- 6.5. To claim mileage, employees and governors must be an approved driver i.e. the Trust/academy has seen and kept a copy of insurance & V5 document. The Trust will also need to check drivers licence on DVLA website on an annual basis.
- 6.6. 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.
- 6.7. Public Transport – The use of public transport is encouraged and should be used where possible and most cost effective.
- 6.8. 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.

- 6.9. Rail – For all journeys, colleagues will be expected to travel standard class.
- 6.10. 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 Headteacher 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.
- 6.11. 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.

## 7. Day subsistence

- 7.1. When colleagues are on class day trips, packed lunches can be requested from the academy kitchen. 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.
- 7.2. When colleagues are on overnight trips, they will follow the same meal arrangements as the students on the trip.
- 7.3. 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.
- 7.4. Day subsistence for governors will be agreed by the Chief Executive Officer and/or academy Headteacher on a case by case basis.
- 7.5. Under no circumstances will the cost of alcoholic beverages be reimbursed.

## 8. Overnight Subsistence

- 8.1. When travelling requires an overnight stay, the daily rate of reimbursement for meals is up to £22 for each 24 hour period.
- 8.2. Where the accommodation includes breakfast, the rate is reduced to £17.
- 8.3. 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.
- 8.4. Where staff are supporting children and young people on a residential trip, bespoke arrangements will be agreed with the Headteacher.
- 8.5. Overnight subsistence for governors will be agreed by the Chief Executive Officer and/or academy Headteacher on a case by case basis.

## 9. Gratuities

- 9.1. 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.
- 9.2. Service charges included within the overall cost of the meal are acceptable and will be reimbursed as part of the usual expenses claim.

## 10. Advances for Travel Costs

- 10.1. Only in exceptional circumstances will advances be made to employees and governors to assist in covering travel costs. Advances must be approved by the Headteacher or Chief Executive Officer. For employees, any offer of advance is conditional upon acceptance of a potential salary deduction.

- 10.2. 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.

## 11. Accommodation

- 11.1. Overnight stays must be pre-approved by the relevant authorised signatory.
- 11.2. Travellers are reminded of the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation.

## 12. Reimbursement

- 12.1. 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.
- 12.2. The Trust will reimburse any claim within the next pay run subject to the approved claim being submitted to the finance office.
- 12.3. 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.