



**St Ralph  
Sherwin**  
Catholic Multi Academy Trust



# Staff Expenses Policy

Version 5  
November 2022



One of three Catholic  
Multi Academy Trusts in  
the Diocese of Nottingham



## Document Provenance

<b>Title of policy:</b>	Staff Expenses Policy	
<b>Author and policy owner in the Executive Team:</b>	Finance Director	
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<b>Approved by:</b>	Finance and Estates Committee	
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<b>Version control</b>	<b>Date</b>	<b>Key revisions included</b>
1.0	Extant	Previous Version
2.0	23/2/22	Update from 2020 version
3.0	28/2/22	Minor editorial updates
4.0	15/3/22	PB suggested changes
5.0	27/04/23	Updated front cover



**'If one of you is planning to build a tower, you sit down first and figure out what it will cost, to see if you have enough money to finish the job.'**

Luke 14:28

## **1. Introduction, Purpose and Objectives**

- 1.1. The intention of this policy is to set out requirements to staff claiming expenses so that they can ensure that only expenditure that is wholly, necessarily and exclusively incurred whilst engaged on Trust business is claimed and reimbursed.
- 1.2. The policy sets out the examples of expense categories against which staff can make expense claims, the manner of their approval and sets some limits for expenditure. However, all expense claims will be reviewed by the Trust's Finance Team, who will have the ability to approve or reject claims according to the specific circumstances and to ensure compliance with the ESFA Academy Trust Handbook is achieved.
- 1.3. It is the responsibility of the claimant to only make claims for expenses that meet the criteria and that are within the limits set out in this policy. It is the responsibility of the person authorising a claim to thoroughly check its compliance.
- 1.4. Limits within this policy will apply to all staff, except where conditions in employment contracts differ, in which case the employment contract will prevail.

## **2. Scope and responsibilities**

- 2.1. This policy is owned by the Trust's Finance and Estates Committee and will be adopted by each academy but will be implemented by the Finance Director across the Trust on a day-to-day basis.
- 2.2. Policies and procedures implemented by the Trust are in place to control the organisation's exposure to risks identified within the risk register. All staff should take appropriate steps to make themselves be aware of this and all policies of the Trust and the procedures in place including any updates issued from time to time. Should staff have any queries relating to this or any other policy or procedure they should contact the Trust's Company Secretary who will provide guidance and where appropriate, training.
- 2.3. This policy applies to all staff and external contractors employed by the Trust.
- 2.4. Trustees/Foundation Directors and Governors are covered by a separate policy.



### 3. Legislation and Regulation

- 3.1. The Trust has a responsibility to effectively manage its financial resources as set out in the ESFA Academy Trust Handbook, 2021.

### 4. Allowable expenses

- 4.1. The following sections identify several anticipated business expenses that employees might incur, though provision is made in the final line as a catch-all.
- 4.2. Where limits are included below, these are maximum amounts, and do not represent authority to spend up to these levels on every occasion. Employees must always ensure that expenditure is appropriate, reasonable and represents value for money, and take advantage of special rates and discounts wherever possible;
- 4.3. Where maximum amounts are exceeded, authority for the expense should be sought by the approver from the Finance Director. If it is known or expected that financial limits may be exceeded before expenditure is incurred, approval should be sought in advance.

#### 4.4. Travel

- Mileage claims must be net of any mileage that is travelled from your home to your normal place of work.
- The expense claim form has the HMRC approved rates built into it, but for information purposes, at the time of writing, these are 45p per mile up to 10,000 miles and 25p per mile thereafter. An extra 5p per mile may be claimed for a passenger. Motorcycle and bike rates (where relevant) are 24p and 20p per mile respectively.
- Mileage claims must be net of any mileage that is travelled from your home to your normal place of work and a VAT receipt must be submitted with the claim.
- Employees are responsible for having adequate insurance cover for business use and must submit a copy of this annually.
- Any public travel should be via standard/economy class unless it is demonstrably cheaper via first-class due to a promotional offer.
- If an employee chooses to travel at a higher class, they can do so but must pay the differential and provide support for the lower amount reclaimed.
- Where practicable, staff should use Senior Railcards or any other discount card to which they are entitled.



- If employees have Season Tickets or Travelcards that cover part of their business journey, only the additional cost from that covered by the existing ticket may be claimed.
- Taxis and minicabs can be used at the discretion of the approver, but the reason for doing so rather than using public transport should be included on the expense reclaim form, e.g.:
  - it is more economical because several employees are travelling together;
  - timing is critical for making an onward travel connection;
  - public transport is not available;
  - safety reasons;
  - this list is not intended to be exhaustive.
- Car hire can be organised for specific occasions where merited but must be agreed with the Finance Director in advance and must be more cost effective than the alternatives, likely because of several employees making the same trip. Petrol cost rather than a mileage claim should be made in this instance.
- Car parking can be reclaimed, care should be taken to minimise the period claimed.
- Toll road charges can be reclaimed where this is deemed reasonable by the approver but will be subject to review by the Finance Team.

#### 4.5. Meals

- Employees may claim for the reasonable cost of meals purchased whilst working away or if required to work late by their line manager. We apply HMRC approved rates for this as follows:

Period of Attendance	Maximum Claim Limit
Breakfast allowance for a duty of more than 4 hours concluding before 12 noon	£6.55
Lunch allowance for a duty of more than 4 hours concluding after 12 noon	£9.03
Dinner allowance for a duty of more than 4 hours concluding after 6pm	£11.20
<i>(Receipts must be submitted to support all claims)</i>	

- The Limitations on Reimbursement are:
  - o Attendance of more than 4 but less than 8 hours, the cost of 1 main meal
  - o Attendance of 8 hours or more but less than 12 hours, the cost of 2 main meals





o Attendance of 12 hours or more, the cost of 3 main meals

- Alcohol may never be claimed

#### 4.6. Accommodation

- Overnight stays are likely to be limited given the geographical proximity of our Trusts however, it is recognised that lengthy journeys before or after an event on the same day are not always conducive to good productivity, or even safety of staff if travelling by car. As such, these are not prohibited, but agreement from the Finance Director should be sought in advance.

#### 4.7. Other

- The cost of business calls made on a personal phone may be reimbursed where the phone is on a “pay as you go” contract, or a monthly payment plan where the business calls result in the monthly limits being exceeded. Employees expected to make and receive business calls on a regular basis will be provided with a company mobile phone.
- At the Finance Director’s discretion, the Trust will contribute in whole or in part to an employee’s relevant professional subscriptions.
- Other items not specifically mentioned above (including childcare) may be reimbursed at the Finance Director’s discretion – clearance in advance is advisable!

## 5. Reclaiming Expenses

### 5.1. Completion of Expenses Claim Form

- Claims should be made via the form available from the finance department.
- Claims should not only indicate the items or services provided, but also indicate the purpose of the purchase or event to which it relates in the “Reason for Attendance” column.
- VAT receipts must be attached to expense claims and Procurement Card statements, the only exceptions being travel by public transport and cabs, where VAT receipts are not normally produced.



- If VAT receipts are not attached to a claim, no payment will be made other than exceptional circumstances, and the reason for the lack of attaching a receipt must be stated on the claim (e.g. wallet stolen).

## 5.2. Approval

- Staff in academies should have their expenses approved by the Headteacher.
- Central Staff below the Executive Team should have expenses approved by a member of the Executive Team or the Senior Executive Team.
- Executive Team members should have expenses approved by a member of the Senior Executive Team.
- The CEO should approve the Finance Director's expenses.
- The Finance Director should approve the CEO and other Senior Executive Team members' expenses.

## 5.3. Procurement Cards

- These are another means of paying for goods and services, and employees should ensure that purchases made via these comply with the Competitive Tendering Policy and this Expenses Policy.

## 6. Other considerations

- 6.1. In exceptional cases, cash advances may be available to meet specific anticipated expenditure. Applications should be made in advance and be approved by the Finance Director.
- 6.2. Where it has been established that expenses have been claimed that are contrary to this policy, and have not been correctly approved, the sums involved will be recovered from employees.
- 6.3. Similarly, expenses found to have been wrongly incurred on a Purchasing Card or through corporate contracts will also be recovered from employees.



## **7. Monitoring, compliance and review**

- 7.1. The Finance and Estates Committee has overall responsibility for monitoring and reviewing the impact of this policy and making recommendations for updates and revisions as needed, or when there are changes in regulations and legislation to which the Trust must respond.
  
- 7.2. The Finance and Estates Committee will review and sign off this policy every three years unless there are regulatory and legislative changes necessitating an earlier review.