



SHIRELAND
COLLEGIATE ACADEMY TRUST

Shireland Collegiate Academy Trust Policy

Reimbursement of Staff Expenses

Committee and Date Approved	Resources Board – November 2019
Category	Recommended
Next Review Date	Every two years unless change in legislation – Autumn 2021
Policy Availability	Trust Website
Officer Responsible	FD of the Trust

The Trust, all Academies within the Trust and Shireland Learning Limited must comply with this policy.

Contents

Introduction	2
Categories of Claimants.....	2
Authorisation and Responsibility	2
Modes of Travel	3
Subsistence Claims	4
Overnight Subsistence.....	5
Gratuities	5
Advances – Cash Imprests for Travel Costs.....	5
Accommodation	5
Reimbursement	5
Loyalty Cards.....	6
Additional Information	6
Completion of Expense Form on line	6
Appendix 1 – Staff Expenses Form	1
Appendix 2 – Volunteer Expense Form	1

Introduction

This policy is intended to provide employees with guidance on the correct procedures to follow when claiming travel and subsistence expenses.

This procedure applies to all employees of Shireland Collegiate Academy Trust.

Categories of Claimants

- a) Employees - The Trust and/or its Academies will reimburse for all employees, reasonable expenses necessarily incurred in the performance of their duties.
- b) Non-employees – The Trust and/or its Academies will not normally reimburse expenses for non-employees.
- c) Volunteers – The Trust and/or its Academies will reimburse all reasonable expenses incurred. Expenses for volunteers will be reimbursed through the volunteers expense form – Appendix 2. The value of claims for travel and subsistence must not exceed any threshold within this policy, however it is recognised that other expenses could be incurred and these will be reimbursed on production of a receipt or invoice, where it is deemed these are valid expenses.

Please note: Volunteers excludes members of the Trust Governance where a separate policy for reimbursement of expenses is in place.

There are special rules regulating to specific types of claims and these are set out below.

Consideration should always be given to using the most practical and cost effective method of travel.

Authorisation and Responsibility

There are three ways employees can claim expenses;

1. **Petty Cash** - An employee can obtain a petty cash refund for transactions that are less than £50 and paid for by cash. All claims must be supported by a receipt, where possible a VAT receipt for reimbursement.
2. **Cash Imprest** - An employee can apply for a cash imprest 10 working days in advance of travel. The value of the imprest will be limited to the value of the refundable expenses allowed in this policy and must not be used for the payment of travel where this can be paid directly by the Academy, i.e. train travel.
3. **Reimbursement Expense Form** - If an expense exceeds £50 you can obtain reimbursement by submitting an expense claim form. The reimbursement form must be completed on line via the staff portal. It should be used for educational resources, travel- including mileage and subsistence. [Appendix 1](#)

All types of claims must be submitted within one month of the end of the month in which the travel or expenditure has been incurred.

Claims of more than three months of age will not be reimbursed without the CEO or Finance Directors approval.

It is the responsibility of the line manager of the claimant to ensure the expenses being claimed are in line with this policy and are valid for the period of the claim. The admin/finance team will review all claims for compliance with this policy and only reimburse accordingly.

It is the responsibility of the budget holder for staff expenses to ensure that the amounts claimed are justifiable, represent value for money and are correctly coded.

The Finance Officer will certify all mileage claims for payment.

Modes of Travel

- Employees are responsible for the cost of all travel between their home and their normal primary place of work.
- The Trust and/or its Academies will reimburse for business travel at the approved HMRC rates, (currently 45 pence per mile for the first 10,000 miles, 25 pence per mile thereafter), on completion of a car mileage claim form within the staff reimbursement form – car mileage tab. This part of the form must be submitted to the Administration Manager within the Administration Department to check the details of the claim before submitting to the Finance Officer for authorisation.
- Where more than one employee is travelling to the same destination then if possible car sharing should be considered.
- Private cars can be used for journeys below a 200 mile round trip. It is generally more cost effective to use an alternative method for journeys greater than this. Where a journey of greater than 200 mile round trip is to be undertaken in a private car, prior approval should be sought from the Finance Officer. Drivers undertaking long journeys must make regular stops to increase their wellbeing and alertness.
- The mileage claimed will be limited to the shortest route per journey as determined by Google route finder.
- 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 Academy.
- Drivers MUST ensure that their own private vehicle is adequately insured for business use, as the driver is personally liable for any incident and must register their car for business use with the Academy by completing the Car Registration form. The registration form can be obtained from the staff portal.
- The Trust and/or its Academies will check on an annual basis, to ensure employees have this insurance in place. Employees should not use their own cars for business use without having this insurance and as such the Trust and/or its Academies will not be liable for any costs incurred, if the employee does not follow this advice.
- It is the responsibility of the drivers to ensure the road worthiness of their vehicle and that the vehicle meets all the requirements of the Road Traffic Act.

- The use of public transport is encouraged and should be used wherever possible and where it is deemed the most cost effective mode of transport.
- When travelling by taxi, a receipt must be obtained from the driver. Travel by taxi should be kept to a minimum and normally only under the following circumstances:
 - Where heavy baggage or equipment of a high value is being transported
 - Where no public transport is available
 - When a member of staff has a temporary or permanent mobility issue
 - Where personal security is an issue.
 - Where more than one employee travels together and this form of travel works out to be cheaper than the use of other modes transport.
- For all journeys, employees will be expected to travel standard class, unless first class travel is calculated at less than or equivalent to standard class. Where employees travel by first class they will not be able to be reimbursed for any subsistence claims as food and beverage are provided. All rail tickets should be booked at least two - three weeks in advance where possible.
- All rail travel must be booked via the Trust and/or its Academies account through the Administration department. Staff must not book rail travel on their own account, the Trust and/or its Academies will reserve the right not to reimburse any costs.
- Where it is deemed the most cost effective method of travel, colleagues may opt to travel by air. The claimant should obtain prior approval from the CEO or Finance Director before booking air travel. Colleagues will be expected to travel economy class.
- Drivers will be reimbursed for Toll Charges incurred subject to production of receipts, where available.

Subsistence Claims

All claims must be substantiated with evidence of expenditure i.e. receipts or invoices, but will only be reimbursed to limits detailed below:

- When employees are on class day trips, packed lunches should be requested from the Catering Department. The cost of this lunch will be recharged to the trip and should therefore be taken into account within the trip costings.
- When employees are working away from the Trust and/or its Academies and meals are not provided as part of the purpose for travelling, or are away from the work place for a period greater than 6 hours within the day, the Trust and/or its Academies will reimburse the cost of a meal up to the value of £5.
- Where employees are away from home and the work place for a period greater than 12 hours, the Trust and/or its Academies will reimburse the cost of two meals up to the value of £10.
- Under no circumstances will the cost of alcoholic beverages be reimbursed.
- Claims for Volunteers must not exceed the values shown above.
- Where staff may have to pay for a meal for visitors as an expense, it must be clearly demonstrated that best value has been achieved. The cost per visitor should never exceed £10.

Overnight Subsistence

- When travelling requires an overnight stay, the daily rate of reimbursement for meals is up to £18 for each 24 hour period for 3 meals, £5.00 for breakfast and lunch and £8.00 for an evening meal.
- Where accommodation includes breakfast, the rate is reduced to £13.
- Where any meals are provided as part of the purposes for travelling, i.e. meetings, conferences, training courses and with travel, the rate will be reduced accordingly.

Gratuities

Gratuities are treated as discretionary costs by the Inland Revenue. As such, any reimbursement is treated as a taxable benefit. Therefore, gratuities and service charges will not be reimbursed.

Advances – Cash Imprests for Travel Costs

Where advances are given, all unused funds, claim forms and receipts must be submitted to the Finance office within 5 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.

Accommodation

- Overnight stays must be pre-approved by the CEO or Principal of each academy
- All accommodation must be booked by the Administration Team and will be sourced to demonstrate value for money and reasonableness of expenditure.
- Accommodation should not be booked on the Academy procurement cards

Reimbursement

- Employees will only be reimbursed for expenditure upon completion of the appropriate claim form- Appendix 1 provided by the Academy and after authorisation of the claim by the appropriate signatory.
- The Academy will reimburse any claim with the claimant's next salary payment subject to the approved claim being submitted to the Finance Office by 2nd working day of each month, with the exception of the Christmas holiday period when this date may be earlier. An announcement will be put on the staff portal where this date may change.
- 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 the unavailability must be given and a missing receipt declaration must be completed.

- Where it is felt the expense may have a tax implication, the costs will be taken off the value of the reimbursement.

Loyalty Cards

Personal loyalty cards must not be used for Academy expenditure.

Additional Information

- The Trust and/or its Academies cannot claim VAT without a proper VAT receipt. Please ensure if appropriate the receipt shows VAT.
- If sufficient evidence is not produced, expenses will not be reimbursed.
- The procurement card should not be used to pay any type of expense.

Completion of Expense Form on line

- The expense form can be found on the staff portal by following services – CAT services – claim forms – staff reimbursement form.
- The form should be completed following the guidance within the excel file – Guidance Notes. Please note the first line of the expense form is solely for mileage claims and should not be overwritten, as this will self-populate from the car mileage tab within this file.
- Once completed please print out, attach all relevant receipts sign and hand in to the finance Office by the 2nd working day after the month end that the costs have been incurred within.
- Finance will process the payment via payroll to be received the following month.

Date	
Claimant Name	
Address	
Postcode	
Telephone Number	
Bank Account Number	
Bank Sort Code	
Description of work or services provided	

Amount payable (£)	
Department to be charged	

Payee Declaration (Payee Claimant)	
I certify that I have completed the above mentioned works as a volunteer on behalf of Shireland Collegiate Academy Trust and have attached receipts where possible to support my claim. This claim is true and accurate representation of my out of pocket expenses.	
Name	
Signed	
Date	

Authorisation (Budget holder of department charged)	
Name	
Signed	
Date	

For office use only	
Date received in finance	
Account coding	
Payment voucher number	
Payment method	BACS/Cheque/Cash
Checked by: name	
Signed	
Date	