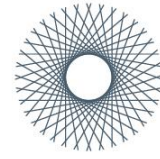


Expenses policy (employees)



AGORA
LEARNING
PARTNERSHIP

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This document consists of:

- Trust policy on expenses for employees
- An expense claim form

1 INTRODUCTION

- 1.1 This policy provides guidance to all employees claiming reimbursement of travel, subsistence or other expenses incurred in connection with Trust/school business.
- 1.2 The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.
- 1.3 This policy applies to all employees of the Trust, including full/part time and temporary staff. Any failure to comply with this policy may lead to disciplinary action being taken. A separate policy applies to Trustees and Governors in their role as volunteers.
- 1.4 This policy reflects the need to manage our activities efficiently and to keep bureaucracy to a minimum, while demonstrating probity and complying with tax, the Academy Trust Handbook and other statutory obligations.
- 1.5 Public relations and perception also require the Trust to have a rigorous, effective and transparent expenses policy in place.

2 PRINCIPLES

Travel

- 2.1 While it is accepted that travel by employees is an essential element in meeting the Trust's overall objectives, it is also recognised that the Trust has a responsibility to ensure that staff travel responsibly and only when required.
- 2.2 The Trust is committed to sustainable travel choices and aims to reduce unnecessary business travel through the use of technology and minimise money spent on travel (including staff time).
- 2.3 Steps should be taken to avoid journeys where possible. Employees may choose alternative ways to make contact with their colleagues e.g. through a telephone call, online remote meeting or similar.
- 2.4 Most journeys undertaken will be relatively short and within the local area. The use of a car will normally be the only practical possibility. For longer journeys, consideration should be given to using a train. Car sharing opportunities should always be explored for both short and long journeys.
- 2.5 Where possible, staff should plan trips to take advantage of reduced fare opportunities. Particularly, rail travel, wherever possible, should be booked in advance to take advantage of early booking concessions. It is expected that Standard Class travel will be used.
- 2.6 Car hire should be considered for long road journeys where it will be more cost effective to use a hired vehicle rather than a private one or the train. Where a hire car is used, fuel will be reimbursed based on actual spend, the receipt must be provided in all cases and only sufficient fuel for the journey purchased.

Procurement

- 2.7 The Agora Learning Partnership's *Finance Manual* explains that the Trust requires that goods and services should be procured through the centrally approved finance system whenever practicable. This assists in ensuring the Trust is compliant with legislation on public procurement.
- 2.8 This method of procurement also ensures that expenditure is billed directly to the Trust and that the potential for VAT recovery is maximised.
- 2.9 Expenses will only be reimbursed where it is not possible to use the standard procurement route.

3. GENERAL PROCEDURE

- 3.1 Employees will be reimbursed for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties undertaken in the course of employment.
- 3.2 To claim for expenses, the Trust's online payroll system (EduPay) must be used. The reasons why the expense was incurred should be set out on the electronic claim form on EduPay.
- 3.3 Wherever possible, expenses associated with a trip or meeting should be pre-paid through the finance department. Where this is not possible (e.g. meals, subsistence, mileage, etc.) an expense claim should be made via EduPay no later than 10 working days before payday for that month's expenses.
- 3.4 Expenses will not (except in exceptional circumstances) be paid unless supporting evidence is uploaded to EduPay as part of the claim.. This should include images of original receipts or invoices with the date and time of the transaction (unless you are claiming for mileage). When claiming for travel expenses on public transport, you should add images of the tickets showing the departure point and destination of your journey, where possible. Credit and debit card statements will not normally be accepted. Where you are submitting a VAT receipt, you should set out:
 - the name and VAT registration number of the retailer or service provider (these details should be added to the comments box)
 - the goods and services provided
 - the amount of VAT payable
- 3.5 Expenses claims should be submitted via EduPay for approval.
- 3.6 Expense claims for the CEO should be approved by the chair of the Trust Board via EduPay; expense claims for the headteacher should be approved by the CEO via EduPay.
- 3.7 Once approved, expenses will automatically be processed via the EduPay system. Expenses are paid a month in arrears unless they are of significant value.
- 3.8 To enable expenses to be processed and put into payroll, they must be submitted monthly, 10 working days before payday.
- 3.9 All expenses need to be submitted via EduPay. The Trust reserves the right to check any expenses and reject them if they are not accurate or are duplicate claims.

- 3.10 The Trust will pay claims for authorised expenses through the following month's payroll.
- 3.11 In general, you should not incur expenses other than in the categories listed below. However, if you have claims for expenditure other than for those categories listed below, you should seek written approval from the head of the organisation (for school staff this is the headteacher, for central team staff this is the CEO and for the CEO this will be the chair of the Trust Board) before incurring the expense.
- 3.12 The Trust will accept email as written approval where it is required in this policy.
- 3.13 Any queries in relation to this policy should be directed to the CFO.

4 TRAVEL

4.1 *Travel*

Employees and line managers should consider whether or not travel is necessary to meet business objectives or if there are more appropriate means (see 2.1 to 2.6 above).

4.2 *Rail*

- 4.2.1 You may claim for standard class rail fares only. Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.
- 4.2.2 You should, where possible, use any rail cards or season tickets that have already been paid for as part of your normal commute to the office towards any journey taken on Trust business, where this is more economical.

4.3 *Taxis*

You may claim for a taxi fare only in limited circumstances. These are:

- where taking a taxi would result in a significantly shorter travel time than using public transport
- where there are several employees travelling together
- where personal security and safety of employees is an issue, for example night travel
- where pre-agreed by a line manager in the case of pregnancy, disability or sickness

You must obtain a receipt with details of the date, place of departure and destination of the journey.

4.4 *Use of your own car*

- 4.4.1 It may be appropriate and cost-effective to use your own car when travelling on Trust business, for example if you are travelling with several employees or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport. Any use of your own car on company business is subject to you:
- holding a full UK driving licence
 - ensuring that your car is roadworthy and fully registered
 - holding comprehensive motor insurance that provides for business use
 - having business insurance upgrade on your car
- 4.4.2 Prior authorisation should be sought from your line manager by email before using your own car on Trust business. Your line manager should ensure checks are made to meet the requirements listed in 4.4.1 before authorisation is given.
- 4.4.3 The Agora Learning Partnership accepts no liability for any accident, loss, damage or claim arising out of any journey that you make on company business unless caused by our negligence. The Trust will not pay for insurance policy upgrades required for you to use your own vehicle for work purposes.
- 4.4.4 To claim for expenditure, you should enter the details of your journey onto the EduPay system. . If travelling directly from or to home the normal mileage which would have been travelled from home to your normal place of work should be deducted from the total mileage claim for the journey.

The Trust will pay you the current rate as set out from time to time by [HM Revenue and Customs](#)

- 4.4.5 The Trust will pay for tolls, congestion charges and parking costs incurred, where applicable. The Trust will not be responsible for any traffic offence violation, speeding fines, parking fines, wheel clamping unlocking or other costs incurred whilst on Trust business.
- 4.4.6 Full details of all journeys including the date, reason for the journey, starting point and destination, should be added to the claim on the EduPay system.

4.5 *Other public transport*

- 4.5.1 Where staff use other forms of public transport, reimbursement will be on a receipt's basis, provided the expenses are reasonable.

4.6 *Vehicle hire*

- 4.6.1 Vehicle hire should be procured directly by the Trust/school, except when the employee has occasion to hire a vehicle while away from the office.
- 4.6.2 Hired vehicles must not be used for private journeys. Travelling from the office to home in a hired vehicle to enable a journey to start from home the following day is permitted as is returning a hire vehicle the following morning.
- 4.6.3 Fuel for hired vehicles is reimbursed at cost, not at Trust mileage rates.

5 MEALS/ACCOMMODATION

5.1 *Subsistence*

If you are required to be away from home and normal place of work on Trust business, you may claim for the following subsistence where incurred up to:

- £6 for breakfast (if this is not included in the hotel room rate)
- £10 for a business meeting over lunch only. (Lunch is normally the expense of the employee at their place of work irrespective of location)
- £15 for dinner

5.2 *Accommodation*

For accommodation for business purposes, you should submit a request to the head of the organisation (for school staff this is the headteacher, for central trust staff this is the CEO and for the CEO this is the chair of the Trust Board) for prior approval; before requesting the relevant member of staff to book accommodation chosen in accordance with the value for money principle. .

- 5.3 It is your responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.
- 5.4 The Trust will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a partner, family member or friend.
- 5.5 You should supply receipts and invoices for all meal expenses; hotel bookings should be made in advance through normal procurement processes wherever possible.
- 5.6 Employees should note that items of a personal nature, such as alcoholic drinks, mini bar expenses etc. will not be reimbursed by the Trust and these should be deducted from any bills submitted.
- 5.7 If an employee chooses to stay with friends or relatives instead of in a hotel, an allowance of £30 per night may be claimed.

6 MISCELLANEOUS

6.1 *Telephone calls*

Staff required to make business calls on their home or mobile telephones must attach the appropriate bill to the expense claim form

with the relevant business calls highlighted; only these will be reimbursed. Line or equipment rental will not be reimbursed.

The Trust/school provides mobile phones for operational purposes and to some senior staff. Such phones can be used for personal use (for example to let someone know you will be late home) on occasion but bills will be monitored and any excessive personal use will need to be reimbursed.

6.2 *Broadband and internet connections*

The Trust will not reimburse staff for personal broadband or internet connections as the Trust cannot demonstrate sole and exclusive business use to satisfy HMRC guidelines.

6.3 *Professional subscriptions and membership of professional bodies*

Normally personal professional subscriptions for employees are the personal responsibility of individual members of staff. No reimbursement will normally be provided by the Trust for such costs, although individual employees may be able to claim tax relief for such costs either through their tax code or on their own self-assessment returns.

However, if there are benefits to the Trust, by being a member of an organisation, payment may be allowable, but this must be agreed by the CFO/CEO/headteacher prior to the expense being incurred.

6.4 Alcohol

The purchase of alcohol with public funds is strictly prohibited as per the Academy Handbook, therefore employees cannot claim expenses which relate to the purchase of alcohol.

7 RESPONSIBILITIES

7.1 The CEO as Accounting Officer is accountable for ensuring public funds are used for their intended purpose; the CEO is therefore ultimately responsible for delegation of responsibility in respect of this policy.

7.2 The CFO and headteachers in their schools are responsible for ensuring that all staff understand the requirements of this Expenses Policy. The attention of new staff must be drawn to this policy as part of the induction process.

7.3 In making an expense claim staff should be prepared to be held publicly accountable for their actions. Expense claims can be a legitimate

subject of Freedom of Information requests and the Trust reserves the right to make available to third parties, or to publish, expense claims.

- 7.4 The key responsibility in relation to expense claims lies with the claimant. They should ensure that all claims and payments comply with this Expenses Policy. When claims are submitted, claimants will be required to make a declaration to this effect. In cases of doubt as to whether items of expenditure fall within this policy or not, employees should wherever possible before incurring the expenditure and in any case before submitting the claim, make enquiries of the CFO or school finance lead.
- 7.5 It is also the responsibility of the claimant to ensure that the expenditure incurred has the approval of the budget-holder and that in the case of externally funded expenditure the costs are eligible against the grant.
- 7.6 Claimants are responsible for submitting claims on a timely basis.
- 7.7 It is the responsibility of the CFO, working with school finance leads to ensure that:
- sufficient checks and reviews are undertaken as part of the approval process to monitor policy compliance for claimant error or deliberate fraud.
 - original receipts have as a minimum been sample checked.
- 7.8 It is the responsibility of the school finance lead or CFO to ensure that:
- expense claims are processed in preparation for payment on a timely basis through payroll.
 - expense claims are monitored for policy compliance on a sample / exception basis as approved by the CFO.

8 BREACHES OF POLICY

- 8.1 Where material breaches of policy in relation to individual expense claims expenditure items are identified, the school finance lead or headteacher will inform the CFO immediately and will discuss appropriate action. The CFO will inform the CEO of any breaches in relation to central team claims.
- 8.2 Fraudulent claims identified at any stage of approval will be treated in accordance with the Trust's Fraud Policy and may result in disciplinary action being taken. In certain circumstances, a breach of this policy may be treated as gross misconduct, which may result in summary dismissal. In addition, the Trust may, if appropriate, report the matter to the police for investigation and criminal prosecution.