



Achieving excellence together

Expenses Policy

Approved by:	Trust Board		
Responsible department:	Human Resources		
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CONTENTS

Page

CONTENT Page 1

1. Introduction..... 2

2. General..... 2

3. Travel and Subsistence Claim Procedure 3

4. Subsistence Payments..... 4

 Breakfast Payment 4

 Lunch Payment 4

 Tea Payment..... 4

 Evening Meal Payment..... 4

 Employees Working Out Of Normal Hours 4

5. Accommodation 5

6. Travel By Rail/Air/Bus 6

7. Overseas Travel..... 6

8. Travel And Subsistence Payments and Other Expenses - Members and Trustees..... 6

9. Telephone and Mobile Expenses 6

10. Other Expenses 6

11. Submission and Approval of Claims for Reimbursement..... 6

12. Advances..... 7

13. Fraudulent Claims 7

14. Review 7

APPENDIX 1 – MILEAGE ALLOWANCE RATES 8

APPENDIX 2 – SUBSISTENCE PAYMENT RATES 8

Interpretation

Reference to 'the relevant body' refers to:

- Great Heights Academy Trust Board, where applicable.

1. Introduction

- 1.1** This policy serves to assist the Principal/Senior Leaders and relevant body in dealing with staff expenses and the procedure in accordance with legal and contractual obligations.
- 1.2** This policy is designed to ensure that such entitlements are dealt with appropriately, fairly and consistently at all times and in full accordance with regulations.
- 1.3** This procedure/policy does not form part of any employee's contract of employment and it may be amended at any time by the Trust Board following consultation with recognised trades unions.
- 1.4** A copy of this policy and all relevant documents on pay and conditions will be made available to staff by the Trust.

2. General

- 2.1** As a custodian of public funds, Great Heights Academy Trust has an obligation to ensure economic and effective use of those funds. Furthermore, it aims to ensure sufficient internal controls are in place to ensure appropriate levels of authorisation are obtained in respect of reimbursed expenditure which will satisfy GHAT that it has achieved value for money and that budgetary guidelines have not been breached. At the same time, it is expected that representatives will be aware of the need to minimise the costs of travel and subsistence to GHAT, but in a way consistent with its mission.
- 2.2** Mileage and subsistence allowances are paid in accordance with the HMRC approved rates. These are attached at Appendix 1.
- 2.3** Any employee/Member/Trustee using cars for pre-arranged work purposes (other than commute) must have business use on their own car insurance. Staff are responsible for ensuring they are appropriately insured prior to travel. A copy of your insurance document will need to be provided to the Academy/MAT as proof of cover, before any mileage claim is reimbursed. Staff must also ensure that the car is safe and legal to drive
- 2.4** The Trust provides motor insurance for occasional use by staff. This is designed for impromptu trips such as taking a pupil to hospital, going to the bank or other none organised occasions.
- 2.5** Parking payments incurred on official business are to be claimed via the staff expenses form. Proof of parking must be attached in the way of a ticket or receipt for payment to be made.
- 2.6** Employees/Members/Trustees are responsible for any parking or speeding fines, even if incurred on official business.

- 2.7** It is the responsibility of the claimant to ensure that the expenses claim is accurate and that any expenses reclaimed, that do not relate to travel and subsistence have prior approval. GHAT reserves the right not to reimburse for expenses where advance approval has not been received.
- 2.8** Payments for the personal expenditure of staff must be made using an Expenses Claim Form. NB amounts will be paid via bacs.
- 2.9** The purchase of classroom equipment and items must be completed using the purchase ordering system and paid for directly by the academy. An Expenses Claim Form **may not** be used for reclaiming the cost of such purchases. The purchase of small consumable items for class use is permitted when approved by the budget holder in advance of expenditure. NB the use of personal credit cards to make such purchases is **not** permitted.
- 2.10** Staff paid on the Leadership scale are not eligible to claim travel expenses to academies / designations within Great Heights Academy Trust.
- 2.11** Staff are encouraged to car share where possible.

3 TRAVEL AND SUBSISTENCE CLAIM PROCEDURE

- 3.1** Claim forms are available from the online Trust Staff Resources. Copies can also be requested from your Academy or Core Finance Team.
- 3.2** Mileage expenses can only be paid for business journeys.
- 3.3** The claim form should be completed in Excel so that the amount payable is calculated automatically. It should show the following details: -
- The name, date submitted, and period claimed for
 - Details of your home postcode and home to work mileage
 - The date of each journey
 - The post code of each address or place visited. The certifying officer must be assured that the claim is accurate
 - Miles travelled
 - Reason for the Journey
 - Any fare incurred, parking or other costs
 - Any accommodation, subsistence, or other costs

Please note:

***Mileage claims will only be paid for business miles undertaken on behalf of GHAT or its Academies, the reimbursement of personal mileage or commuting mileage are excluded.**

***Claims submitted over two months after the expense incurred may not be paid.**

- 3.4 Business mileage will not be payable for any journey from home to your place of work and vice versa.
- 3.5 Business mileage will only be paid in the following circumstances:
- If a journey starts from your place of work and/or returns to your place of work, Or
 - If a journey distance exceeds the total mileage from the claimant's home to their contracted place of work (commute), the mileage claimed should be the total mileage of the journey, less the claimants commute.

For example: Commute - Home to place of work and back home = 10 miles

Home to Academy = 15 miles

Academy to place of work = 10 miles

Place of work to home = 5 miles

Total mileage = 30 miles - less 10 miles commute = 20 miles to claim

Or

- If the mileage between Great Heights Academy Trust's designations is above a 3 mile radius. Any travel under a 3 mile radius will not be eligible.

Note: For Members and Trustees see Section 8.

4 SUBSISTENCE PAYMENTS

- 4.1 Subsistence payment is not an allowance but a reimbursement of expenses up to a set ceiling. The cost of purchase of breakfast, lunch, tea or evening meal will be reimbursed, up to the value stipulated in Appendix 2, subject to evidence of the expenditure being incurred. Payment cannot be made without receipts.
- 4.2 Subsistence allowances may be claimed for meals purchased by staff required to work at a location five miles or more away from their home or their Academy. No reimbursement will be made for an activity or visit where the staff member would normally have provided their own lunch e.g. school trips and residential visits.
- 4.3 Subsistence payments are only made to employees who are prevented by their official duties from taking a meal at home or a GHAT workplace and so incur additional expenditure.
- 4.4 The payment cannot be made where a meal is provided.

Breakfast Payment

- The period away from home and the GHAT workplace must commence before 7.00 am and must be in excess of 4 hours.

Lunch Payment

- The employee must be absent from a GHAT workplace for a period in excess of 4 hours, including the lunchtime, 12 noon to 2.00 pm.

Tea Payment

- Payment for tea may only be made if the employee is absent from a GHAT workplace for a period in excess of 4 hours, which includes the period 4.00 pm to 7.00 pm.

Evening Meal Payment

- The employee must be absent from a GHAT workplace for a period in excess of 4 hours ending after 8.00 pm.

Employees Working Out of Normal Hours

- Employees who are not allowed to claim overtime may claim up to the value of the tea payment, subject to receipts being provided, if evening meetings last beyond 7.30 pm.

5 ACCOMMODATION

- 5.1** Where employees have a requirement to stay overnight, i.e. conferences, events, etc., then the booking should be placed by the GHAT or Academy finance teams directly with the organiser of the event/hotel, this will allow where possible a cheaper rate to be negotiated and avoid large reimbursements to staff.
- 5.2** Wherever possible, employees must return on the day of their business activity, but when this is deemed impractical due to the length of the journey or the need to attend meetings, etc. GHAT will book you into an economical class of hotel. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members.
- 5.3** GHAT will only reimburse employees for expenditure incurred on accommodation in respect of business journeys "on GHAT business" where it has not been possible to book in advance.
- 5.4** Personal items, such as alcoholic drinks, mini-bars etc. will not be reimbursed and their total should be deducted from any bills submitted for expenses purposes.
- 5.5** If an employee chooses to stay with friends or relative instead of a hotel, an allowance of up to £40 per night may be claimed.

6 TRAVEL BY RAIL/AIR/BUS

- 6.1** Employees are required to use the most effective method of transport when travelling on GHAT business. In some cases, this may be by train or aeroplane. Where employees opt to use public transport, the most economical class of travel should be used. Generally, standard or economy class, unless approved in order to assist with working arrangements on the journey.
- 6.2** The Trust will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the academy, or the staff member requires assistance by means of reasonable adjustments.
- 6.3** Employees are encouraged to pre-plan journeys and to travel at specified times, where possible, in order to take advantage of special deals.
- 6.4** Where possible all travel arrangements should be dealt with by the finance team either at the Academy or GHAT Core Finance, this will avoid large reimbursements to staff.

7 OVERSEAS TRAVEL

- 7.1** All overseas travel (except employees supervising educational trips) must be approved by the Chief Executive Officer of GHAT and be wholly and exclusively in furthering the strategic aims and objectives of GHAT. All overseas trips by the Chief Executive Officer of GHAT must be approved by the Chair of the Board of Trustees and be again wholly and exclusively in furthering the strategic aims and objectives of GHAT. All requests must be submitted to the Core Finance Team.

8 TRAVEL AND SUBSISTENCE PAYMENTS AND OTHER EXPENSES REIMBURSED TO MEMBERS, TRUSTEES

- 8.1** Members and Trustees will be reimbursed for travel expenses where these are considered to be not excessive.

9 TELEPHONE AND MOBILE EXPENSES

- 9.1** Business calls made from a home telephone may be reimbursed subject to provision of an itemised telephone bill and their inclusion on the Expenses Claim Form.
- 9.2** Calls from personal mobile phones made for business purposes may be reimbursed subject to provision of evidence of the calls attached to the Expenses Claim Form.
- 9.3** Line or equipment rental will not be reimbursed.
- 9.4** Some members of staff have been provided with a mobile phone for operational purposes. Such phones are equipped with a standard amount of minutes and texts per month. If these limits are exceeded, staff will be requested to reimburse school for any messages made for personal use.

10 OTHER EXPENSES

- 10.1** All other expenditure, that is to be claimed via the staff expenses form must be authorised by the GHAT Chief Finance & Operations Officer (for Members/Trustees and Core Staff) or Principal (for Academies) in advance of the purchase. This must be carried out in line with normal procurement procedures. Any expense claims that do not relate to travel and subsistence and do not have prior approval may not be reimbursed.

11 SUBMISSION AND APPROVAL OF CLAIMS FOR REIMBURSEMENT

- 11.1** Once the form has been completed it should be printed and a signed hard copy, together with all relevant receipts be passed firstly to your direct manager for authorisation and then this will be authorised for payment by the Principal/Senior Leader. (Approval can also be by email, but copies of all emails must be kept with the staff expenses claim form as evidence of approval.) The claim form, duly completed and certified, will be reimbursed to the claimant by via Payroll . Any queries relating to reimbursement should be raised in the first instance with the GHAT Chief Finance & Operations Officer.
- 11.2** Expenses will not be reimbursed if relevant receipts and invoices are not submitted with the staff expense claim form.
- 11.3** The Principal/Senior Leader is responsible for authorising all travel and subsistence claims submitted. The GHAT Chief Finance & Operations Officer or their nominee, is responsible for authorising the Principal/Senior Leader's travel and subsistence claims.

11.4 All travel and subsistence claim forms submitted by Member and Trustees will be authorised by the Chief Executive Officer of GHAT. The travel and subsistence claim forms for the Chief Executive Officer will be authorised by the Chair of the Board of Trustees.

11.5 In order that individuals are reimbursed on a timely basis and to ensure that expenses are recorded within GHAT/Academies management accounts, claim forms should be submitted without delay following the end of each month.

12 ADVANCES

12.1 In special circumstances, advances may be made for expenses over £50 but less than £250. Any advance must be cleared by producing an expenses claim form as soon as reasonably practicable after the expense has been incurred and no more than two weeks after the advance was given.

13 FRAUDULENT CLAIMS

13.1 Making a dishonest claim is contrary to GHAT policy and therefore may be treated as misconduct and dealt with through the GHAT Disciplinary Procedures. Such claims could also be deemed to be a criminal offence, which could potentially lead to prosecution.

14 REVIEW

14.1 This policy will be reviewed every three years, or when there are changes to relevant legislation.

APPENDIX 1 – MILEAGE ALLOWANCE RATES

HMRC Approved Rates from 6 April each year

Employee-owned vehicle – applies to petrol/diesel/hybrid/electric vehicles

45p per mile up to 10,000 miles per annum from 6 April

25p per mile for each mile over 10,000 miles per annum

Employer car leasing scheme – salary sacrifice

Any mileage claims where an employee has accessed a new vehicle through the GHAT car leasing scheme, will only be eligible to claim for the fuel element of the mileage claim and must complete the relevant expense form for 'car scheme employees'.

The rates are detailed below and depend on fuel type and size of engine.

Engine size	Petrol – amount per mile	LPG – amount per mile
1400cc or less	12 pence	8 pence
1401cc to 2000cc	14 pence	10 pence
Over 2000cc	20 pence	14 pence

Engine size	Diesel – amount per mile
1600cc or less	9 pence
1601cc to 2000cc	11 pence
Over 2000cc	13 pence

Hybrid cars are treated as either petrol or diesel cars for this purpose.

Advisory Electricity Rate

The advisory electricity rate for fully electric cars is 9 pence per mile.

Electricity is not a fuel for car fuel benefit purposes.

APPENDIX 2 – SUBSISTENCE PAYMENT RATES

Breakfast	£5.00
Lunch	£7.50
Tea	£5.00
Evening meal	£20.00