

C24 Staff Travel and Expenses Policy

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1. Introduction

- 1.1 The Trust has a responsibility to manage financial resource in accordance with the Financial Regulations and relevant legislation, maximising value for money.
- 1.2 The Trust must be able to justify any expenditure as necessary and reasonable. This is reflected in the provisions of this policy.
- 1.2 There is a fundamental requirement that staff should not incur any monetary gain through their employment other than their agreed salary.
- 1.4 This policy outlines the criteria, authorisation and reimbursement process of business expenses.
- 1.5 Expenses are payments other than salary or wages that are made to staff to cover the costs that they have incurred or will incur in connection with their job. Expenses must be incurred wholly, exclusively and necessarily in the performance of the duties of employment.
- 1.6 This policy applies to all staff except agency staff (whose expenses will be reimbursed through their employment agency) and volunteers, including trustees and local board members.

2. Responsibilities

- 2.1 All staff have a responsibility to protect the assets of the Trust and keep costs to a minimum. Staff must complete an annual declaration of interests which requires them to disclose pecuniary interests including links with the Trust's suppliers.
- 2.2 Employees and authorising managers are responsible for ensuring any expense claim adheres to this policy and associated procedures.

- 2.3 The Finance department are responsible for ensuring that the provisions of this policy and associated internal procedures are compliant with current financial legislation, internal regulation and HMRC rules.
- 2.4 The Finance department are responsible for the development and ongoing monitoring of this policy, and for advising staff and managers on the provisions contained herewith.

3. Travel

- 3.1 The majority of the Trust's expenses are a result of required business travel. This is for journeys to Trust locations as well as to meet with third parties as a requirement of the role and excludes ordinary commuting. 3.2 – 3.4 define the categories of travel.

3.2 Business mileage

Business mileage will be paid in accordance with the following rates:

Vehicle		Rate per mile
Car users	First 10,000 business miles in a tax year	45p
	After 10,000 business miles in a tax year	25p
Passenger allowance	Where accompanied by another employee who is travelling for Trust business purposes	5p
Bicycle rate		20p
Motorcycle rate		24p

Business mileage should be calculated based on the actual journey. Where applicable the normal commute between home and the agreed base location (i.e. travel at the beginning or end of the working day) should be deducted.

The base location for the calculation of mileage is as follows. Please note the below also applies to the payment of public transport costs.

- Office-based – i.e. staff based in a designated academy or designated Trust office. Mileage is calculated based on the designated academy or office address.
- Hybrid – i.e. staff who are required to work in (or visit) academies on a regular basis and / or the designated office on a regular basis regardless of the frequency (e.g. weekly, monthly, termly, etc.) but who also work from home. Mileage to / from academies is calculated based on the home address. No mileage will be paid to / from the designated office address.
- Remote – i.e. staff who work from home but may be required to attend the designated office on an infrequent basis and may also be required to attend academies on an occasional or ad hoc basis. No mileage will be paid to / from the designated office address. Mileage to / from academies is calculated based on the home address.

NB: The above is subject to the exception of staff for whom it is agreed that they live outside of a 'reasonable' daily commuting distance from the Trust's 'office' locations for whom clarification should be sought from the Head of People.

The Trust will pay the cost of parking arising from business travel subject to a receipt being provided, however there is an expectation that staff will endeavour to use free parking where this is possible.

The Trust will pay for toll and congestions charges incurred as a result of business travel if receipts are provided.

The Trust will not be liable for reimbursement of parking, driving, recovery or motor offences fines, charges or penalties.

Staff are responsible for ensuring that they hold a current and valid driving licence; and that their vehicle has a valid MOT certificate, tax and is insured for business purposes.

3.3 Public Transport

Bus and train fares will be paid at the most cost-effective class of travel. Where more than one journey is required, an employee may purchase a daily or weekly ticket if the cost is equal or less than the combined total of individual journeys.

Taxis may be permitted in certain situations. This is subject to advanced agreement with the line manager based on an assessment of individual circumstances.

3.4 Travel outside of the UK

There may be rare occasions where staff are required to travel outside of the UK for business purposes. Where this is the case, three flight/travel quotes must be directly obtained to demonstrate cost effectiveness.

3.5 Compensation for additional travel costs incurred due to an office relocation or closure

Where the relocation or closure of an office location results in additional travel costs for an employee, compensation will be paid towards the additional travel costs as follows:

- Year 1 100%
- Year 2 60%
- Year 3 40%

Please note that where an employee travels to / from the office by way of public transport they may be asked to purchase a rail card or equivalent to ensure the most effective cost of travel.

Should your home address change during the next 3 years and the additional mileage or cost be increased, the resulting amount will not be reimbursed. In addition, should you apply for a role based at a different location or another department's role at the same location within the 3 year period, then entitlement to this compensation would cease.

4. **Accommodation**

- 4.1 From time-to-time staff may require overnight accommodation when working away from Trust premises.
- 4.2 Where possible, staff who require overnight accommodation should source single occupancy rooms at a reasonable rate, and this should be booked in advance to benefit from discounted rates. The overnight stay and associated costs must be approved in advance by the budget holder.
- 4.3 Subsistence costs are payable to staff who are working away from home to offset additional expenditure. The eligibility and maximum rates are shown in the following table:

Allowance	Criteria	Amount
Breakfast	The cost of breakfast will be reimbursed where this is not included in the accommodation cost.	£7
Lunch	Available to staff who are working away from their usual place of work for a period of greater than 5 hours within the day*	£7
Dinner	Available to staff who are working away from their usual place of work for a period of greater than 10 hours /within the day*	£20

The allowance is for food and soft beverages only. Under no circumstances will alcoholic beverages be reimbursed.

*this excludes academy-based staff who are on class day trips, who are entitled to request a packed lunch from the catering team within the Academy. Similarly, staff who undertake residential duties are expected to access meals provisions.

5. Hospitality

- 5.1 Hospitality refers to costs incurred in entertaining third parties for an approved purpose which aligns with the Trust's objectives.
- 5.2 Hospitality must be incurred in accordance with the principles of regularity and propriety, and the level of hospitality must be proportionate to the occasion.
- 5.3 Hospitality should not be offered if there is any doubt about the motive for doing so, or if there could be a perceived intent to influence judgement.
- 5.4 All hospitality must receive prior authorisation from the relevant budget holder before the cost is incurred. Authorisation of the expense is subject to the budget holder receiving:
- The name of attendees
 - The organisation(s) that the attendee(s) represent(s)
 - The purpose of the hospitality
 - Valid receipts (in the case of a retrospective claim)
- 5.5 HMRC rules state that entertaining expenses for staff are considered as a taxable benefit, therefore staff occasions are exempt from the hospitality provisions within this policy with the exception of:
- Hospitality provided to business acquaintances from outside the Trust during meetings that are exclusively arranged to conduct Trust business
 - Inexpensive and infrequent working lunches provided on official Trust premises
 - Light refreshments at official meetings on Trust premises

6. Miscellaneous Expenses

- 6.1 The Trust recognises that there are many ad-hoc situations where staff will incur expenses that are eligible for reimbursement, including but not exclusively:
- Small gifts given to staff in respect of pastoral care, such as at the time of a bereavement
 - The cost of business calls made on a personal mobile
- 6.2 If staff wish to claim an expense that is not listed within this policy, they must obtain prior approval from the budget holder who will consider this in line with the Financial Handbook.

7. Principles

- 7.1 Expenses must be justifiable and reasonable according to the information in this policy.
- 7.2 Expenses that are reimbursable by third parties must be reimbursed directly. The Trust will not meet such expenses and reclaim these on behalf of the employee.
- 7.3 Where receipts are not available to support an authorised expense claim these payments will be subject to tax and national insurance deductions.
- 7.4 The Trust will not pay for costs incurred by anyone accompanying a member of staff on a business trip unless there are exceptional circumstances (e.g. agreed reasonable adjustment)
- 7.5 In circumstances where the Trust has incurred a cost at source and it later transpires that this has not been correctly authorised or is not a legitimate business expense, staff may be required to repay the Trust.

- 7.6 Any suspected fraudulent activity in the application of this policy may be considered gross misconduct and could result in disciplinary action being taken, up to and including dismissal.
- 7.7 Fraudulent activity may be considered a criminal act and as such legal action may be taken against the employee.
- 7.8 Staff are reminded that as a taxpayer, they are responsible for managing their own tax affairs and are required to keep detailed records of income and gains.
- 7.9 The Finance department will retain invoices and other supporting documentation for six years in accordance with HMRC retention requirements and data protection requirements.

8. Procedures

- 8.1 In most instances, expenses will be incurred by staff and reimbursed through the claims process as outlined below.
- 8.1.1 All staff are required to submit their claim via [Employee Self Service](#) (ESS) accessible via the intranet home page.
- 8.1.3 In all cases, the claim will include the date, nature, reason and cost of any expenses; and receipts will be attached where applicable
- 8.1.4 The manager is responsible for verifying that the expense is incurred in accordance with the principles of this policy, specifically:
- The expense is justified
 - There is a valid receipt where applicable
 - The mileage claims are accurate for the journeys undertaken on Trust business (e.g. the claim excludes the normal commute)
 - The expense claim is fully complete
 - The expense claim adds up
- 8.1.5 Where authorisation is given, the claim form should be submitted to the Trust's payroll department to be processed.
- 8.1.6 Expense claims submitted by the Chief Executive will be authorised by the Head of Finance or Chair of the Board.
- 8.2 A claim form may be declined if:
- It is incomplete
 - There is inappropriate/incorrect authorisation
 - There is insufficient detail to satisfy HMRC requirements
 - There are non-valid VAT receipts
- 8.3 Expense claims should be submitted on a monthly basis and must be received within 3 months of the date of expense. Claims received after this date will not be authorised unless there are exceptional circumstances.
- 8.4 If expenses were incurred in a foreign currency, the employee should contact the People department for details of the rate of exchange. The exchange rate should be entered into the details section of the claim form and converted into pound sterling prior to being submitted.
- 8.5 Expense claims that have been amended will not be processed unless the amendments have been initialed by both the employee and their manager.
- 8.6 Expenses are paid through payroll along with the employees' salary. This will be clearly stated on the employees pay slip.

.8.7 In some instances, expenses may be paid by other means than a retrospective claim including:

8.7.1 Trust charge/procurement card

Employees who have been given a trust charge/procurement card are able to use this for expenses incurred as a result of Trust Business. Details of the purchases, along with the credit slip and accompanying receipts should be sent to the Academy Business Manager, or in the case of central services employees to the central finance team. These documents will be checked and any discrepancies will be addressed.

8.7.2 Petty cash

It is expected that expenses are reimbursed through the above claims process. In certain circumstances or where this is not possible, small payments may be made from petty cash subject to management agreement. Any items claimed on a petty cash voucher must be described and a suppliers receipt attached. The maximum amount payable through petty cash is £25.

8.7.3 Direct payments to external suppliers

A payment to an external supplier must be agreed by the relevant manager and/or budget holder before there is a commitment to the expense.

8.8 All expense claims, whether paid in advance of through reimbursement, are subject to authorisation in accordance with the Trust's Scheme of Delegation.

9. Policy Status and Review

Written by	Head of People
Owner	Head of People
Status	Approved
Equality Impact Assessment	Initial Impact Assessment Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Full Impact Assessment Yes <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
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Comments	