

Expenses and Benefits Policy



STATUTORY / NON-STATUTORY	NON-STATUTORY
MEMBER OF STAFF RESPONSIBLE	S Staley
DATE APPROVED BY HEAD/SLT	N/A
GOVERNING BODY OR COMMITTEE RESPONSIBLE	GPC/FAR
DATE OF COMMITTEE APPROVAL	April 2022
REVISION DUE DATE	April 2023

Table of Contents

TABLE OF CONTENTS	2
1.INTRODUCTION.....	3
2.AIMS	3
3.PROCEDURES.....	3
3.1 AUTHORISATION PROCEDURES	3
3.2 TRAVEL EXPESNES	4
3.3 MISCELLANOUS EXPESNES	6
INTERVIEW EXPENSES	7
STAFF BENEFITS.....	7
TRAINING FEES	7
POLICY MONITORING AND REVIEW	8

1.Introduction

As a general rule, staff will be reimbursed for all reasonable expenses which they incur wholly, necessarily and exclusively in the course of the school's business.

There is a fundamental requirement on all staff that they should not incur any personal financial benefit through their employment by Noadswood School other than their agreed salary. Any breach of this requirement may lead to disciplinary procedures. Relevant staff are required to disclose any pecuniary or other links they may have with Noadswood School's suppliers by means of a completed entry in the Register of Interests.

The Academy recognises that there are situations where an employee may be entitled to benefits in addition to their salary. This policy sets out the provisions and criteria for additional benefits.

Staff must also be aware that public relations and perceptions require that Noadswood School not only has a rigorous, effective and transparent Staff Expenses and Benefits policy in place, but also that no misleading or unfortunate impression can be created in the application of the policy. Accordingly, the internal and external auditors will be requested to carry out periodic targeted reviews of the application of the policy.

The Headteacher as formally designated Accounting Officer is responsible for ensuring compliance with all Financial Regulations, Policies and Procedures. Ultimately the Accounting Officer is answerable to Parliament via the Public Accounts Committee for all uses to which Noadswood School's public funding is put, and this policy contributes to the framework within this accountability sits.

2.Aims

This policy will ensure that the school complies with Inland Revenue regulations. It is therefore, essential that the procedures detailed in this policy are followed when making an expenses claim or accepting a benefit or gift. This will enable the school to make the reimbursement of expenses without deduction of tax.

3.Procedures

3.1 Authorisation Procedures

Payments to members of staff for personal expenditure (i.e., mileage, subsistence etc.) must be made using a travel and expenses claim form. This form must not be used by an individual to reclaim for example the costs of equipment, which should be ordered using the requisition/ purchase ordering system and paid with an invoice.

The procedures for the reimbursement of expenses incurred by staff while engaged on school business is set out below. All staff wishing to claim reimbursement of expenses should pay particular attention to these procedures, which also include mileage, and subsistence rates.

Supporting documentation (e.g., receipts, proof of stay, and other supporting information) must be attached to the travel and expenses claim form.

The claim form together with supporting documents should be sent to the HR office for approval, prior to be sent to Finance office for payment.

Before any expenses are paid, they will require approval and authorisation. The Assistant Head (CPD) will approve travel claims relating to CPD and the Headteacher will then authorise all travel claims. Claims which are not authorised in compliance with these procedures will not be processed and will be returned unpaid.

Payment will be made via payroll except for some expenses relating to exchange visits, foreign visits and school journeys undertaken in one day. See appropriate section below for details of how these expenses can be reclaimed.

If a member of staff attempts to submit a false, claim this will be treated as a serious offence which may lead to disciplinary action and a referral to the police.

3.2 Travel Expenses

Car Mileage

In accordance with Inland Revenue regulations, the first 10,000 business miles per annum travelled by a member of staff in his/her own car will be reimbursed at the higher rate. Mileage above 10,000 miles per annum will be paid at the lower rate. The rates which will be reimbursed are set annually by the Inland Revenue, but the current approved school rates are:

- Up to 10,000 miles - 45.0p per mile for business use
- Over 10,000 miles – 25.0p per mile for business use
- Passenger miles – 5.0p per mile

Normally mileage claims will be paid only for journeys which start and end at school or from home to the destination, whichever is the shorter distance. If travelling directly from or to home the normal mileage which would have been travelled from home to school should be deducted from the total mileage claim for the journey. Travel should be by the shortest reasonable route. When staff, with a common case, travel to the same meeting or function, wherever possible, cars should be shared.

The school does not normally pay travel from home to normal place of work. In the circumstance of a “second trip” – such as an out of hours journey, if the Headteacher has approved the journey it is possible to claim the full mileage, you should be aware that the reimbursed mileage is taxable.

Full details of all journeys including the date, reason for the journey, starting point and destination should be shown on the travel and expenses claim form (see Appendix 1).

The school will not, under any circumstances, reimburse parking or speeding fines.

MOT and Insurance

It is the responsibility of the member of staff concerned to ensure that the vehicle is properly taxed, insured, MOT'd and serviced where appropriate.

As the school does not provide car insurance cover for staff using their own vehicles, staff are required to confirm that they have taken out personal car insurance with an appropriate extension to cover use in connection with school business. The insurance policy must cover all risks in connection with the use of the car for business purposes and, if appropriate, include passenger cover.

The mileage rates payable by the school include an element to defray the cost of insurance as well as vehicle depreciation, fuel etc.

Damage to the car, however caused, cannot be the subject of a claim against Noadswood School merely because the vehicle is being used on Noadswood School business. This should be borne in mind by any member of staff electing to insure against third-party risks only.

Staff must submit copies of the MOT certificate and motor insurance prior to any claim being paid.

Public Transport

Wherever possible employees should travel by train or bus or car share when making the same journey. Where staff use public transport, reimbursement will be on a receipt's basis, provided the expenses are reasonable.

Rail Travel

Wherever possible employees should travel by train at standard class passenger rate. Staff may choose to travel at 1st class public transport, but they will only be reimbursed the cost of standard class travel.

The school is only liable for the costs relating to a member of staff's travel. Any accompanying persons will be responsible for their own costs. The exception to this is where their attendance is required as a representative of the school and in such circumstances, prior approval must be obtained from the Headteacher.

Subsistence

Employees are expected to make their normal arrangements (or equivalent) for meals while undertaking their duties in all circumstances i.e., regardless of whether they are working in different locations or within a different working pattern. However, employees will receive payment for lunch where the employee has necessarily incurred additional expense in the course of their work e.g., for official hospitality.

The school 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 spouse or other family members. Employees are expected to make

reasonable endeavours to book accommodation costing no more than £99 per night and £129 per night for accommodation in London.

Entertaining

The general principle regarding the reimbursement of entertainment expenditure is that staff members will be reimbursed reasonable entertaining costs for themselves and guests where guests are present for a professional purpose, their presence is considered to be beneficial to the school and where prior approval from has been granted.

Expenses for entertaining will only be reimbursed for staff who have a valid reason for being present. An appropriate cost for entertaining is considered to be £15 per head for lunch and £25 for dinner to include wines and gratuities.

It is stressed that no reimbursement of entertaining expenses will be made unless the above guidelines are followed. In addition, it should be noted that under no circumstances will the school contribute to the cost of entertaining when only members of staff are involved.

The following information should be included on/with expense claim forms regarding entertaining expenditure:

- (a) names of attendees
- (b) the organisation they represent
- (c) the purpose of the entertainment (e.g. negotiation of contract)
- (d) appropriate receipts.

If you are embarking upon an educational visit or journey, would you please consider the following when preparing your budget

Exchange Visits

Staff may wish to use some of the following allowances. It should be emphasised that these are maximum allowances, and they may not necessarily be required.

- subsistence allowance for visitors. If a member of staff entertains foreign visitors, it has been agreed that we allow up to a maximum of £15 per visitor per day for providing accommodation and meals. If entertaining more than 1 visitor at any one time, then for each additional visitor the allowance is £10 per person per day. Receipts are not required for this allowance.
- entertainment allowance for visitors. It has been agreed that if a member of staff needs to entertain a foreign visitor, then a maximum of £30 per visitor per week is allowed. In addition, there is a maximum of £30 for the host plus a further £30 for the host's partner. Receipts are required for this.

Foreign visits (this could include ski trips, cultural trips, return exchange visits

If staying with a foreign family, then up to £20 may be spent on gifts for the foreign family. Receipts are required for this.

3.3 Miscellaneous Expenses

Telephone Calls and Mobile Phones

Business calls made from a home telephone by staff may be reimbursed subject to their inclusion on the expenses claim form and the provision of an itemised telephone bill. The school will not bear the cost of any part of the rental nor of any private calls.

The school provides mobile telephones only where a specific operational need arises. It is the policy of the school that no private use is made of these telephones except in emergencies. If any private use is involved, then the staff member will be required to reimburse the school for the cost of the call.

The school will not reimburse staff for the rental of personal mobile telephones but will meet the cost of business calls made on the phones subject to evidence of the calls being provided with the expenses claim form.

Interview Expenses

In general expenses are not paid to interview candidates. In exceptional circumstances expenses of up to £100 will be made following agreement in advance by the Head teacher.

Staff Benefits

There are a number of staff benefits which have been agreed by the Governors made in addition to salary. These include:-

- Free lunch for working on inset days when the Academy is closed
- Free tea and coffee and food at other school events at which colleagues are required to stay and in the staffroom at specific break times/end of term events.
- Health and wellbeing schemes offered to all staff committed to two or more terms.

Training Fees

Noadswood School takes a positive view of staff wishing to further their qualifications. At the discretion of the Headteacher the Academy will contribute a one off sum of up to £1000 per year or 50% of the cost of the course (whichever is the lower), provided the course is directly relevant to the staff member's work at the Academy or will enable the staff member to make further valuable contributions towards his/her work at the Academy. Approval for such contributions will be at the discretion of the Headteacher.

Any study leave required for the course during ordinary hours must have prior approval from the Headteacher, and this will be at the headteachers discretion.

Staff members may be required to sign an agreement that allows the Academy to require them to:-

- Repay in full any contribution to their course fees if they leave the Academy whilst completing the course or before the course commences; or
- Repay half of any contribution towards their course fees if they leave the Academy within 12 months of completing the course; or

If a member of staff completely fails to attend the course following their agreement to attend, unless due to certified sickness or other unavoidable reasons accepted by the school, they will be required to repay the full costs of the training course.

If a member of staff is retired on health grounds or made redundant there will be no recovery of costs. In other exceptional circumstances, consideration will be given to waiving in part or in total the requirement to repay costs.

The school will take into consideration the cost and duration of the course and the relative benefit to the school of the member of staff completing the course before deciding whether to require an agreement to be signed.

Policy monitoring and review

This policy will be reviewed every two years by the trustees finance and audit committee.

Appendix A

Expense form must be completed to claim reimbursement ensuring all boxes as completed.

PLEASE SEND TO: XXXX

Name:		From:		To:	
Position:					
Date:					

No	Date	Description of Expense	Expense Category	Business Miles Travelled	Business Mileage	Expense Amount
e.g.	01/03/2022	Travel/Return travel to SO45 4ZF	Travel Milage	35	0.45p	£15.75
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

Employee Name:		Employee Signature:		Date:	
----------------	--	---------------------	--	-------	--

Authorised By:		Date:	
----------------	--	-------	--

<u>Business miles rate:</u>	
First 10,000 cost per mile	0.45p
Miles over 10,000 cost per mile	0.25p
Passenger rates	0.5p

Expense Categories
Train Fare
Tube / Metro Fare
Taxi Fare
Travel Mileage
Subsistence/Food
Parking
Postage
Staff Entertaining
Stationary and Supplies
Telephone - Landline Calls
Hotel
Other