



**Enabling children to grow and love life**

# **Staff and Governors Expenses Policy**

**Responsibility for Review: Chief Finance Officer**  
**Date of Last Review: February 2020**  
**Next review: September 2021**

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## 1.0 Policy statement

The purpose of this policy is to ensure spending has been for the purpose intended and there is probity in the use of public funds. Our Mission is to make God known to all through the advancement of the Catholic Faith. Our Vision is to bring joy, hope, opportunity and purpose for our children in an uncertain world, through exemplary Catholic and Christian education, the love of what we do and the courage to make a difference. The Christian values of the Trust and of all our schools are expected to be embedded into the delivery and implementation of this policy in order to advance the vision for all its staff, pupils, local governors and parents.

## 2.0 Scope and purpose

The purpose of this policy is to ensure spending has been for the purpose intended and there is probity in the use of public funds. St Margaret Clitherow Catholic School Trust (SMCCAT) is committed to ensuring the procurement of goods and services on behalf of each School is as simple and as easy as possible. It is recognised that it may not always be practical to purchase small or one-off items via the official procurement route. As such, it may be more feasible for you to purchase such items and claim back using Staff Expenses.

## 3.0 Introduction

3.1 Staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the academies business. These may arise from attending meetings, training or conferences, or purchases made on the academies behalf. Any purchase made on behalf of the School must be approved by the budget holder prior to purchase.

3.2 It is essential that Inland Revenue regulations are met and therefore this policy must be adhered to when making an expenses claim.

## 4.0 Claiming expenses

4.1 Payments for the personal expenditure of staff must be made using a Staff Expenses Claim Form, and via MYVIEW if possible.

4.2 The purchase of classroom equipment and items must be completed using the purchase ordering system and paid for directly by the school. A Staff Expenses Claim Form may not be used for reclaiming the cost of such purchases.

4.3 Staff should make reasonable efforts to get the best value possible when purchasing items, food or travel tickets.

4.4 Supporting documents required as evidence, such as receipts and bills, must be attached to the Staff Expenses Claim Form.

4.5 Claim forms must be approved and signed by the budget holder.

4.6 Claims by the Head Teachers must be authorised by the Executive Principal

4.7 Claims which do not meet approval will not be processed and will be returned.

4.8 A copy of a completed claim will be recorded and stored. The original, with any supporting documents, will be sent to the Central Finance Office for payment.

4.9 The submission of false claims will be treated as a serious matter and may lead to disciplinary action.

## 5.0 Tax considerations

5.1 Claims adhering to the procedures in this Policy will be paid without the deduction of income tax. However, it is the claimant's responsibility to ensure payment for any due tax is made.

5.2 Other expenses will be paid via payroll. These will be treated as benefits-in-kind and taxed accordingly.

## 6.0 Travel expenses

6.1 Payment for mileage will be paid at the HM Revenue and Customs (HMRC) rate (currently 45p per mile). The rate is paid irrespective of the fuel type or capacity of the car. Motorcycles 24p per mile and Cycles rate 20p per mile.

6.2 Staff are encouraged to car pool where possible.

6.3 If an employee carries any other employees in their car or van on business travel then you can claim 5p per passenger per business mile.

6.4 Mileage claims must have attached a VAT receipt for fuel used. The claimant is responsible for attaching the receipt and the line manager is responsible for checking the receipt is valid prior to payment.

6.5 An appropriate receipt must:

- be dated before the date of the journey claimed for
- show the amount of fuel purchased in litres
- show the name of the fuel supplier and their VAT registration number
- account for at least 25% of the total amount of the mileage claim

6.6 If several low mileage claims are submitted, a single receipt showing fuel purchased to cover all the miles claimed is sufficient.

6.7 If a member of staff starts / ends their journey at their home, and the distance travelled is less than the distance that would have been travelled had they started / ended at the academy, the lesser distance will be paid.

6.8 The date of, reason for, starting point and destination of the journey should all be shown on the Staff Expenses Claim Form.

6.9 Claims submitted over 3 months after the expense incurred may not be paid.

6.10 Parking or speeding fines will never be reimbursed.

## 7.0 Vehicle insurance

7.1 The School does not provide car insurance for staff using their own vehicles. Staff members are responsible for ensuring they are appropriately insured prior to travel for both personal and business use.

7.2 Staff must also ensure that the car is safe and legal to drive.

## 8.0 Use of public transport

8.1 The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable.

8.2 Staff should use the most economical class of travel. Generally, standard or economy class.

8.3 In exceptional circumstances, and with the prior approval of the CFO \ Head Teacher, first class train travel is allowed for very early starts, late returns, or where standard class would be exceptionally crowded. Employees should retain all tickets and credit card vouchers.

8.4 The School will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the School or the staff member requires assistance by means of reasonable adjustments.

## 9.0 Subsistence allowances

Overnight subsistence rates:

- reasonable expenses for the cost of accommodation, food and drink will be reimbursed **when supported by receipts**
- only the cost of accommodation required for business purposes will be reimbursed by the school. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members
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- 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
- 'staying with friends' allowance
- if an employee chooses to stay with friends or relative instead of a hotel, an allowance of £35 per night may be claimed

## 10.0 Telephone and mobile expenses

10.1 Business calls made from a home telephone may be reimbursed subject to provision of an itemised telephone bill and their inclusion on the Staff Expenses Claim Form.

10.2 Calls from personal mobile phones made for business purposes may be reimbursed subject to provision of evidence of the calls attached to the Staff Expenses Claim Form.

10.3 Line or equipment rental will not be reimbursed.

10.4 The Trust only provides mobile phones for operational purposes.

## 11.0 Professional subscriptions

11.1 Employees may claim back the cost of annual subscriptions for up to a maximum of two professional bodies, provided that each body is on the HMRC approved list and its activities are directly relevant to the employee's duties. Further subscriptions may be claimed as a tax deduction on the employee's tax assessment return, provided they are also on the HMRC approved list. These must be approved by the School Head Teacher or Chief Financial Officer.

## 12.0 Eye tests and spectacles

12.1 The Trust recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002). With the prior approval of the relevant Head Teacher, the Trust will contribute to the cost of an eye test for individuals who use display screen (computer monitor) for a significant part of the working day.

12.2 The Trust will contribute £25 towards the cost of an eye test conducted by a suitably qualified optician. If the test reveals that spectacles are required for exclusively VDU the Trust will contribute £45 towards the cost of basic spectacles. This policy does not apply to contact lenses. The Trust will only reimburse one eye test in any 12 month period. The Trust will not contribute towards the cost of spectacles with any element of everyday use, in other words the spectacles must be exclusively for VDU use.

All enquiries should be made to [central.finance@SMCCAT.org.uk](mailto:central.finance@SMCCAT.org.uk)

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### 13.0 Governor and Trustee Expenses

The Trust recognises that expenses may be incurred by its' Governors and Trustees in carrying out their duties. These must be submitted in a timely manner and not later than three months after the expense has been incurred. Expenses should be submitted to [central.finance@SMCCAT.org.uk](mailto:central.finance@SMCCAT.org.uk). A form should be completed and all receipts attached. All related expenses must be approved by the Chief Finance Officer on behalf of the Trust.