

Expenses Policy

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Related policies and documents

- Procurement policy
- Gifts and hospitality policy
- Expenses claim form

Definitions

- Where the word 'Trust' is used in this document it refers to The Elliot Foundation Academies Trust.
- Where the word 'Governing Body' is used it refers to the Local Governing Body of an individual academy within the Trust.
- Where appropriate the Local Governing Bodies of individual academies will publish details of the procedures and practices to implement Trust policies.

Elliot Foundation Academies Trust Vision and Values

Vision

The Elliot Foundation was created as a safe place for children and teachers where all are nurtured to achieve beyond even their own expectations. Our motto, "Where children believe they can because teachers know they can" reflects our conviction that raising expectations for all children and teachers is at the heart of a successful and inclusive society.

Values

For children

We help children to discover themselves and aspire beyond any limitations that their context might appear to place upon them. We help them understand that they can be, 'Heroes of their own lives' building the foundations for healthy and successful lives.

For schools

In addition to the essential functional skills of reading, writing and mathematics, children need to learn how to learn and to believe that they can continue to do so. They must also possess the critical thinking skills to sift fact from fiction to be able to think for themselves, freely and creatively.

For success

To thrive, whatever their chosen path, children need confidence, curiosity and commitment. We will nurture these attitudes across all their learning experiences

For communities

Children at Elliot schools will be raised with an awareness of the world around them and their role in shaping a better future through volunteering and contributing in their communities.

1. Policy statement and objectives

- 1.1. With all expenses, proper consideration needs to be given when staff incur costs that they wish to have reimbursed. Expenses will only be paid if they are wholly and necessarily for the benefit of the academy or Trust, rather than the individual. Entertainment and related expenditure should therefore be minimised and should be approved before being incurred. Expenses which do not benefit the Trust, or which are of a purely personal nature will not be reimbursed.

2. Scope and principles

- 1.2. This policy is approved by the Trust Board. It applies to all employees.
- 1.3. The general principle is that employees should not make a profit from expenses or conversely be out of pocket due to undertaking the academy/Trust business.
- 1.4. All expenses should be approved in line with the Procurement Policy.

3. General Expenses

- 3.1. Wherever possible expenditure should be incurred on the basis that the supplier will invoice the academy following delivery. It is acknowledged however that on occasions it will be necessary to pay by cash or card. It is the ambition of the Trust to become cashless, however some academies do still operate a petty cash system. In these academies, if required, a cash advance can be given out by the finance team to cover expenses. This must be entered into the cash book held in Finance. Once the expenditure has been incurred then the relevant receipts need to be submitted to Finance, along with a completed Petty Cash form, and the correct change.
- 3.2. If the expenditure has been incurred without a cash advance then a Petty Cash Form needs to be completed and submitted to Finance for reimbursement, along with the relevant receipts. If receipts are not submitted, or a reasonable explanation for their absence given, then it cannot be taken for granted that the costs will be reimbursed.
- 3.3. Reimbursements of expenses incurred will usually be made by BACs, but may also be done through payroll. Where this happens there are no tax consequences for the individual or school.
- 3.4. Expenses should only be incurred once the expenditure has been approved by the relevant budget holder.
- 3.5. All expense claims should be submitted in a timely manner, within one month of being incurred. At year end (August) it is imperative that all outstanding

expense claims are submitted by the end of August to ensure that they are accounted for in the correct year.

- 3.6. The academy may provide and pay for a mobile telephone where this is required for the employee's role. This should not be used for personal calls, although it is accepted that this distinction is not always fully appropriate. The Trust does however reserve the right to charge individuals for excessive use of provided mobile phones for non Trust business. If a personal mobile is used for significant Trust business then the direct call charges can be reimbursed on provision of the mobile bill. No element of contract or other fixed telephone charges can be claimed.

4. Travel and Subsistence

- 4.1. There will be occasions when staff will need to travel on academy business. All reasonable expenses incurred whilst on such business will be reimbursed. It is the responsibility of the traveller however to ensure that such costs are warranted, and minimised.
- 4.2. For travel around London, taxi fares (including Uber costs) will be reimbursed. It is however expected that where cheaper public transport options are readily available, such as the Underground, then these options will be used if possible. Naturally where staff are travelling to places which are not short distances from an Underground station, and/or transporting heavy items, then a taxi may be the most appropriate option.
- 4.3. For national and international travel, standard class public transport should be used. Booking should take into consideration the most economical tickets where flexibility is not required.
- 4.4. Private cars may be used if this is more convenient/cost effective, and will be reimbursed at a set rate (currently 45p per mile). The congestion charge may also be reimbursed, if relevant. Travel costs will not be paid where the travel is to the employee's normal place of work, unless in exceptional circumstances, i.e. the transport of heavy or bulky items. The Trust will not be liable for any fines incurred i.e. speeding or parking, where private transport is used.
- 4.5. There may be occasions where it will be necessary to stay overnight for a conference or meeting the following day. Overnight accommodation will be appropriate where the following criteria are met:
- The meeting is at least 80 miles away from home residence
 - The meeting starts before 10am
 - All alternatives such as moving the meeting or video conferencing have been considered
 - It is the most effective and/or cost-efficient method
 - The budget holder's prior authority has been obtained

- 4.6. Where overnight accommodation is required the appropriate expected standard is the most economical which still meets the need of the traveller. Travel and accommodation should be booked using normal procurement processes. Whilst on academy business reasonable living expenses will be reimbursed. This would include all meals plus incidentals such as reasonable telephone costs, but does not include any reimbursement for alcohol. The maximum reimbursement for breakfast is £10, when staying away the night before, plus £20 for a main meal, when staying over the following night, or required to work late and authorised by their line manager..
- 4.7. Receipts must be kept to facilitate reimbursement. There can be no guarantee of reimbursement where receipts have not been submitted.
- 4.8. VAT receipts for fuel should be submitted with mileage claims. The claim will still be for miles at the relevant mileage rate NOT the amount of the receipt. The receipt is however required to demonstrate to HMRC that VAT has been incurred for the travel, and allows the Trust to then reclaim a VAT amount for the mileage claim. This therefore reduces the cost to the academy/Trust of the expenses by almost 18%. Failure to provide receipts in this situation will not prevent the expense claim from being approved, but provision of receipts should be actively encouraged.
- 4.9. All travel plans should be agreed in advance with the relevant budget holder. Where there is any doubt over whether a cost will be reimbursed, explicit agreement must be sought before being incurred.