

The **co-operative** academies trust

**The Co-operative Academies Trust  
Travel and Expense Policy Statement**

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Implementation from 22<sup>nd</sup> April 2016

**April 2016**

## Travel and Expense Policy Statement

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## **Introduction**

This policy statement provides a Trust-wide framework. Academies may adopt individual expense policies within the requirements of this policy statement. Updates to academy policies must be done with the input of the Trust Finance Director to ensure consistency.

The statement provides guidance to all individuals claiming reimbursement of travel, subsistence or other expenses incurred in connection with Trust or Trust business.

The statement applies to **all** expenditure, regardless of funding source, and covers all personal business expenses irrespective of the payment method applying equally to credit card transactions, petty cash purchases, purchase invoices and individual expense claims. The policy statement reflects the need to manage our activities efficiently, keeping bureaucracy to a minimum, while complying with tax and other statutory obligations.

In this policy statement, "Trust" applies to all parts of the Co-operative Academies Trust, including the academies and the central Trust team.

## **Authorisation of expenses claims**

1. All expenses must be authorised on the required expenses form.
2. No claimant may authorise their own claim. By authorising transactions, the authoriser is confirming that the costs have been incurred necessarily for the purposes of Trust business, that there is sufficient budget to cover the expense and that supporting documentation, such as a receipt, is presented.
3. Claim forms should be authorised by the respective Line Manager or Principal / Head teacher for the claimant.
4. Claim forms from the Head teacher / Principal should be authorised by the Chair of Governors
5. Any amendments made to forms should be signed by the claimant and the individual authorising them, who will normally be their Line Manager. Claims over £250 must be authorised by the Principal / Head teacher, or Director of the Trust for central team members.
6. Authorised forms should be forwarded promptly to the Finance Department once they have been completed to minimise risks of delayed payment.
7. Any attempt to submit a false claim form is fraud and will be treated as a serious disciplinary offence.

### **Expense payment procedure**

1. Credit cards – The Trust may, at its discretion, issue credit cards to certain individuals for business use. The normal procedures for reclaiming business expenditure, as set out in this policy statement, will also apply to credit card expenditure.
2. In order to comply with HM Revenue & Customs requirements expenses will only be reimbursed on production of receipts or invoices, except in the limited instances specified below in which expenses are reimbursed by the way of fixed rate allowances for which receipts are not required.
3. You may claim the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of Trust business. Each individual claimant must submit a separate claim. Costs should be minimised without impairing the efficiency of the Trust.
4. You must sign the declaration on the claim form, and the form must be authorised under the procedures described under “authorisation of expense claims”.
5. The form should be submitted within three months from the end of the month in which the expense is incurred. All individuals are encouraged, where appropriate, to submit expense claims on a monthly basis.
6. Discretion may be allowed in the case of late submission of expenses claims for staff where legitimate explanations exist for delays.

### **Cash Advance**

1. Members of staff who are about to embark on extended travel and will be required to incur expenditure while on the trip may claim cash advances. Requests for cash advances should be made well in advance of travel to allow for payment immediately before the travel date. Late claims for cash advances may not be fulfilled. As part of the claim you should state how much you require, the purpose for which this is required and the planned dates of travel. You must also state on the claim that it is an advance. The requirement for authorisation for cash advances is the same as for other expenses claims.
2. Within 21 days of returning from your travel you must provide an expenses claim and/or reimbursement of the advance to the Finance Department. Failure to do so will result in the cash advance being recovered from your next Salary payment. All expenditure must conform to Trust policy.

### **Payments direct to external suppliers**

All payments direct to external suppliers such as registrations for conferences or training events should be procured through a purchase order and invoice to the Trust. In the exceptional

circumstances of a supplier not being able to provide an invoice, approval for the expenditure via Trust credit card should be sought from the Headteacher / Principal / Director of the Trust.

### **Petty Cash**

1. Petty cash vouchers are to be used only for small items of expenditure (not round sums or salary payments).
2. Any item claimed on a petty cash voucher must be necessarily incurred for Trust business. An appropriate description, detailing the purpose for which the expense was incurred must be provided on the duplicate Petty Cash receipt. All claims must be signed by an authorised signatory for the relevant cost centre. An itemised receipt must also be attached to the form for each item of expenditure.
3. The following items are not be allowable through Petty Cash:
  - Cash Advances except those which satisfy the requirements outlined above
  - Gifts or vouchers
  - Christmas presents
  - Any other miscellaneous items which are not for business use

### **Out of Pocket Expenses**

Small out of pocket business expenses may be claimed without the need for a receipt where it is not normally possible to obtain receipts. Examples of such expenses are parking meters (but not fines), tube tickets, bridge toll charges and telephone calls from public call boxes. Where it is possible, receipts should be retained and attached to claims. Claims must be limited to the actual amount of expense incurred and not claimed as a round sum allowance. All items claimed should be itemised and described as fully as possible on the claim form.

### **Subsistence**

If your duties require you to travel, you are entitled to claim the cost of meals taken en route. If, however, you are attending a catered conference you can only claim personal incidental expenses. Only the costs of meals taken in the course of business journeys will be borne by the Trust in the circumstances described below. Dependent on the local policy in place, you may be able to claim either the actual, reasonable costs of food and non-alcoholic drink, supported by receipts, or, as an alternative, scale subsistence expenses as defined in the Trust or individual academy policy. The payments should be claimed on the staff expenses claim form and in line with local policy.

Each of the subsistence amounts below refer to HMRC rules, and are intended as guidance. Academy policy rates may be lower and vary from time to time.

**1. Day subsistence allowance (lunch) – £5**

If you have a permanent workplace you may claim up to this sum with the need for receipts in respect of each day on which you purchase a meal while away from both home and the permanent workplace and provided that you are more than 5 miles away from each and absent from each for a period for more than 5 hours spanning the normal lunchtime.

**2. Day subsistence allowance (lunch and dinner) - £10**

If you have a permanent workplace you may claim this sum with the need for receipts in respect of each day on which you purchase meals whilst away from both home and the normal place of work and are more than 5 miles away from each and absent from each for a period for more than 10 hours spanning the normal meal times.

**3. Personal Incidental Expenses**

During overnight stays on Trust business you may claim the actual costs of personal incidental expenses such as newspapers, private calls, laundry, soft drinks etc provided that the total amount spent on such items amounts to no more than £5 per night (where the night is spent in the United Kingdom) or £10 per night (where the night is spent outside the United Kingdom). No receipts will be required to support such a claim, but staff should claim only the costs incurred up to the limit, rather than claiming a round sum allowance.

### **Working Lunches**

In order to comply with HMRC rules, working lunches for staff members can only be claimed when lunch is consumed on Trust premises, and considered light (i.e. sandwiches/crisps/biscuits/soft drinks). It must also be taken in the place where the meeting is held (i.e. a break in the meeting).

### **Training courses**

1. The Trust provides training courses to enable employees to improve their effectiveness at work. The Trust organises training courses in-house and the costs of these courses are borne by the Trust. Where it is necessary for you to travel to attend such courses, any travel and subsistence expenses incurred may be claimed as business expenses under the rules indicated in this procedure.
2. Additionally, at its discretion, the Trust will bear the cost of external training courses. The Trust may agree to meet the cost of courses where the training leads to the acquisition or improvement of knowledge, skills or personal qualities which are likely to prove useful to you in carrying out the duties of the employment, or which better qualify you to undertake the duties of another employment with the Trust in due course.

## **Travelling Expenses**

You may claim the costs of necessary business travel. All travel for business purposes should be booked through the recognised booking sites where possible.

### **1. Air / Rail / Bus / Taxi Fares**

- a) Air Fares – employees who need to travel by air should travel at tourist or economy class. If travel is required by any other class approval must be sought from the Director of the Trust.
- b) Train fares – you may book to travel standard class only unless travel is urgent and only first class travel is available, or where advance first class travel is cheaper than a comparable standard class fare
- c) Details of any rail/flight/bus/taxi costs for which reimbursement is sought should be claimed on a staff expenses claim form, as for other public transport expenses.

### **2. Car Parking**

Parking costs incurred in the course of business travel may be claimed via the expenses system, but the costs of parking at the normal place of work may not be claimed.

### **3. Hotel Accommodation**

- a) The Trust will reimburse accommodation for business travel in a reasonable quality hotel (defined as being one of up to 3\* standard). However if a reduced rate for 4\* or above can be obtained and would be the equivalent to a 3\* price or if there is no other accommodation available at 3\* then this would be acceptable. The Trust will bear the cost of the room, evening meal and breakfast [and certain personal incidental expenses – see above].
- b) Where meals are not taken in the hotel separate restaurant receipts should be obtained.

### **4. Use of personal vehicles for business travel**

- a) Private cars used on Trust business must have insurance cover which extends to business use. Reimbursement of mileage claims will be provided on condition of evidence of business use insurance.
- b) Before travelling, individuals are required to compare standard class public transport costs, and, if cheaper and practical, should opt for rail travel when a direct rail service is available.
- c) Where authority is granted by the Trust, expenses incurred whilst on Trust business will be reimbursed at the rate applicable in the Academy / central Trust.

- d) Claims for business journeys should record full details of the journey including date, reason for journey, starting points and destinations
5. Where an employee chooses to have a car through the Green Car Scheme (to be launched in 2016), mileage reimbursement for business use will be in line with HMRC guidance for company cars for all employees across the Trust.

### **Uniforms**

1. The Trust may provide uniforms for some employees. The provision of clothing will be arranged by the Trust. Costs may **not** be claimed by way of reimbursement in cash.
2. The academy or Trust logo will be imprinted/stitched into or otherwise permanently attached to all clothing provided, other than safety helmets.

### **Professional subscriptions**

Unless otherwise agreed, personal professional subscriptions for members of staff are the responsibility of individual members of staff.

### **Telephone calls and IT related expenses**

1. Home and personal mobile telephone calls –Trust staff that are required to make business calls on their home or personal mobile telephones must attach the appropriate bill to the staff expenses claim form with the relevant business calls highlighted and only these will be reimbursed. If you are away on business overnight and need to make essential personal calls, see Subsistence, above.
2. Colleagues are encouraged to use school land lines to call parents or students rather than personal mobiles.
3. Broadband and Internet Connections – The Trust will not reimburse staff for broadband or internet connections except for reasonable wifi connection costs when travelling on business.

### **Provision of a mobile 'phone**

Certain staff will be provided with a mobile telephone, funded by the Trust, where it is necessary for them to fulfill their responsibilities. In such circumstances, the bill will be directed to the Trust and will not need to be claimed via the Expenses Claim procedures above. Such mobile phones are for business use and personal calls should be kept to an absolute minimum.

### **Prospective staff claiming travel expenses**

Whilst it is not usual practice, prospective staff attending an interview may be reimbursed reasonable travel costs at the discretion of the Headteacher / Principal or Director of the Trust.

### **Governors**

Governors are allowed to claim reasonable expenses in line with the policy. All expense claims must be approved by the Chair of Governors. The Chair of Governors' expenses must be approved by the Chair of the Finance/Resources Committee.

### **Link to other policies**

This Travel and Expense policy statement should be read in conjunction with the following Trust and academy policies:

- Academy Travel and Expense policies
- Staff Code of Conduct
- Credit Card Policy
- Financial Regulations
- Disciplinary Procedure
- Equality, Diversity and Inclusion

This policy statement will be reviewed at least every three years.