CARWARDEN HOUSE COMMUNITY ACADEMY
EXPENSES POLICY

Updated Autumn Term biennial by Audit and Resources Committee

Reviewed by Governing Body: 17th November 2022

Due for review: Autumn Term 2025

Introduction

Carwarden House Community School applies this policy to all employees of the Academy only (collectively referred to as "you" and "Staff" in this policy) who are advised to familiarise themselves with its content.

This policy sets out the Academy's guidelines for the reimbursement of travel, hotel and other expenses you may incur whilst working for the Academy. It also sets out the procedure for obtaining reimbursement, including the evidence you must provide and the level of authorisation you must obtain.

This policy does not form part of any employee's terms and conditions of employment. It is not intended to have any contractual effect. We reserve the right to amend this policy at any time.

In providing reimbursement of expenses, we will comply with our obligations in respect of PAYE deductions for income tax and national insurance contributions.

If you are uncertain as to whether a particular expense will be reimbursed, please contact the School Business Manger before the expense is incurred.

Reimbursement of Expenses

We will reimburse all reasonable expenditure incurred in accordance with this policy. Any attempt to make an expense claim that is fraudulent, or in breach of this policy, may lead to disciplinary action in accordance with our Disciplinary Policy and Procedure.

In accordance with this policy, you must obtain the prior approval from your Line Manager before incurring any expenses.

The following expenses are those not permitted to be claimed by staff:

- employees acting as agents for the Academy – where an employee pays for any goods and services which are not specifically consumed by the employee then the reimbursement should be made via accounts payable.
- relocation expenses;
- parking and speeding fines.

Expenses will only be reimbursed if they are:

- claimed using forms that are available from the School Business Manager or online on Staff Share and then submitted to the Accounts Assistant.
- submitted within 28 days of the date on which they were incurred.
- supported by relevant documents (for example, VAT receipts, tickets, and credit or debit card slips); and
- where required, authorised in accordance with instructions in force at the time the expense was incurred.

Claims for authorised expenses submitted in accordance with this policy will be paid directly into your bank/building society account if the value is over £25.00 or through Petty Cash if under.

In exceptional circumstances we may, at our discretion, agree to reimburse expenses that have not been incurred or submitted in accordance with this policy. In each case you should provide full details of why it was not possible to follow this policy.

Any questions about the reimbursement of expenses should be put to your Line Manager before you incur the relevant costs.

Submitting Expenses Claim

When submitting your claim, you must provide evidence of the expenses claimed in the form of original receipts, invoices or similar documents setting out:

- the name, address and VAT registration number of the supplier; • the cost (including VAT) and description of the goods or services; and
- the date of the supply.

When submitting claims for items paid by credit card, you must provide an itemised receipt giving details of VAT registration numbers and amounts.

We reserve the right to refuse to reimburse any claim that has not been submitted before the deadline set out above unless exceptional circumstances apply explaining the late submission.

Travel Expenses

The academy will reimburse the following travel expenses:

- Travel to courses that the academy has requested that you attend.
- Travel to other schools/colleagues for meetings that are for business purposes.
- Car parking fees for either academy vehicles or own when on either trips, courses or at meetings.
- Travel for WEX purposes (to visit students/businesses), if using own vehicle.
- Travel to student's home if for meetings etc.
- Other travel costs would need to be authorised by your line manager before they ate incurred.

The academy will not reimburse for the following:

- travel between your home and your usual place of work;
- travel which is mainly for your own purposes; and
- travel which, while undertaken on our behalf, is similar or equivalent to travel between your home and your usual place of work.

1. **Trains**

You will only be reimbursed for the cost of standard class travel unless expressly authorised in accordance with the current authorisation procedure to travel first class. A receipt should be obtained for submission with an Expenses Claim Form.

2. **Taxis**

We do not expect you to take a taxi when there is public transport that would not greatly increase your journey time. However, when this is not the case, or the number of staff travelling together makes it cost effective to do so, you can travel by taxi. A receipt should be obtained for submission with an Expenses Claim Form.

3. **Car**

Where it is cost effective for you to use your car for business travel, and you have been authorised to do so and have insurance for business use, you can claim a mileage allowance on proof of mileage in accordance with the current authorised mileage rates as stipulated by HMRC. The current mileage rate is 45 pence per mile. You can also claim for any necessary parking costs which need to be supported by a receipt or the display ticket.

We will not reimburse any penalty fares or parking fines that you may incur while travelling on our business.

Accommodation and other Overnight Expenses

If you are required to stay away overnight in the course of your duties, you should discuss accommodation arrangements with the School Business Manager in advance. Where possible, arrangements will be made by Accounts Assistant on your behalf, but where this is not possible you will be advised of the documentation that you will need to submit to reclaim expenses.

When making a hotel booking for the purpose of Academy business you are expected to exercise common sense when choosing your hotel, based on cost, location and availability. The cost of accommodation should not exceed £100 in London, or £60 outside London. We may choose not to reimburse you for any amount in excess of these limits.

If you are required to stay away overnight in the course of your duties, to the extent that these are not included in the cost of accommodation, we will reimburse your reasonable out-of-pocket expenses provided they are supported by receipts for the following:

- breakfast up to a maximum of £10.00 a day.
- lunch and an evening meal including non-alcoholic drinks up to £10.00 a day for lunch, £15.00 a day for an evening meal or, where both are incurred on the same day, an overall maximum of £20.00; and

For the avoidance of any doubt, when the cost of attending an event (such as a conference) involving an overnight stay includes the cost of accommodation and/or meals, additional claims under this policy must not be made for those items.

Training Courses

We will meet the reasonable cost of training courses which we consider necessary to enable employees to improve their effectiveness at work.

All costs and expenses of any internal training courses will be covered by us, however, we will also meet the reasonable cost of external training courses where we consider such training is necessary or will lead to the development of knowledge, skills or personal qualities which are likely to prove useful in performing your current or potential duties of employment. This decision is entirely at our discretion. We cannot pay for degree courses etc. but we will fully support you and offer mentoring as required.

Training courses for which we will pay, must be authorised by the CPD Lead before the training course takes place. A request may be refused, but in these cases a reason will be given.

Any related accommodation and travel costs will be subject to the provisions set out above (see 'Accommodation and other Overnight Expenses' and 'Travel Expenses').

Subscriptions to Professional Bodies

Professional subscriptions are the personal responsibility of individual members of staff.

We will not normally meet the cost of subscription to an approved professional body or learned society, although individual staff members may be able to claim tax relief for these costs either through their tax code or on their own tax self-assessment returns.

However, if there are benefits to us through being a member of an organisation, payment may be allowed but this must be agreed, prior to the expense being incurred, by the Headteacher.

Spectacles for Display Screen Equipment (DSE) users

Members of staff required to operate DSE in order to carry out their duties will receive appropriate training to do so.

We provide a pre-paid eye test voucher for the value of £25.00 and this can be used in various opticians (a list of those opticians in the scheme will be provided with the voucher). The voucher can be obtained by contacting the School Business Manager.