



KALEIDOSCOPE
Multi Academy Trust

Staff Expenses Policy

Approved by: Kaleidoscope Trust Board

Date: October 2021

Next Review: February 2023

1. Introduction

Kaleidoscope staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the business of the school or the Trust. These may arise from attending meetings, training or conferences. Any purchase made whilst at training / conference must be re-claimed via the school finance office and must be approved by the budget holder prior to purchase.

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

2. Claiming Expenses

Payments for the personal expenditure of staff must be made using a Staff Expenses Claim Form, held on the Access (Selima) system. Please access the form via your 'self-service' login.

The purchase of classroom equipment and items should normally be completed using the purchase ordering system and paid for directly by the school.

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

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

Claim forms must be (electronically) approved by the budget holder / Head teacher in accordance with the Scheme of Financial Delegation.

Claims by Headteachers must be authorised by the CEO. Claims by the CEO / CFO must be authorised by another head teacher or the Chair of the Trust Board.

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

A copy of a completed claim will be recorded and stored. The original, with any supporting documents, will sent to the central finance team/ payroll provider for payment.

The submission of false claims will be treated as a fraud and will lead to disciplinary action.

3. Tax considerations

Claims adhering to the procedures in this Policy will be paid without the deduction of income tax.

Non-allowable expenses will be paid via payroll. These will be treated as benefits-in-kind and taxed accordingly. It is the claimant's responsibility to ensure the correct payment for any due tax is made.

4. Travel Expenses: Mileage

Payment for mileage will be paid at the rate of 40p per mile.

Staff are encouraged to car pool where possible and sharing is expected where staff start from and return to the same location after making the same visit.

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

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.

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

The date of, reason for, starting point and destination of the journey should all be shown on the Staff Expenses Claim Form. (Postcodes should be used to identify locations).

Claims should be submitted at least termly. Claims submitted over 6 months after the expense was incurred will not be paid.

Parking or speeding fines will never be reimbursed. Toll road charges may be reimbursed if the budget holder's permission has been granted before the journey is made.

Business mileage will never be paid for a journey from home to a normal place of work.

If a journey starts at home or finishes at home, the mileage claimed should be the lesser of the distance actually travelled compared to normal home to work mileage.

Example 1:

Jane travels to workplace and then visits School A then returns to workplace before going home.

Home to work mileage = 15 miles

Work to School A = 25 miles

Travel from Home to Work – no claim can be submitted.

Travel from work place to School A and return to work place: Jane can claim 25 miles for each journey therefore 50 miles can be claimed.

Example 2:

John travels from home to School B then goes to the workplace and later travels home.

Home to work mileage = 15 miles

Travel from Home to School B = 25 miles.

Travel from School B to work place = 10 miles

Travel from home to School B: John can claim 25 miles less home to work mileage therefore 10 miles can be claimed

Travel from School B to work: John claims 10 miles. There is no claim possible for the 10 miles from John's workplace home.

Example 3:

Sophia travels from home to School C then to School D and then returns home

Home to work Mileage = 7 miles

Travel from Home to School C = 40 miles

Travel from School C to School D = 5 miles

Travel from School D to home = 35 miles

Sophia has travelled 80 miles (40+5+35). Although she has not been to her normal workplace, she cannot claim her normal journey of 14miles (7 miles each way). Sophia can therefore claim 66 miles in total (80 less 14).

5. Vehicle Insurance

The Trust does not provide car insurance for staff using their own vehicles. Staff members are responsible for ensuring they are appropriately insured prior to travel, including for 'business' travel purposes if required. The Trust will not normally pay for 'business' travel insurance – if there is an additional costs – unless this is specifically agreed in advance by the HT.

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

6. Travel by Rail, Bus or Aeroplane

The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable. Staff should ensure they travel by the most economical method bearing in mind both the cost and travel time. Any overseas travel should be approved by the CEO before booking to confirm that it is in the interests of the Trust. Accompanying overseas school trips for pupils will fall into that category.

Staff should use the most economical class of travel. Generally, this is standard or economy class unless the cost of first class is at the same cost. If a member of staff wishes to travel first class they may do so on reimbursement to the Trust of the difference in the fare.

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.

7. Subsistence Allowances

Subsistence allowances may be claimed for meals purchased by staff required to work at a location ten miles or more away from their normal place of work. No reimbursement will be made for an activity or visit when the staff member would otherwise normally have provided their own lunch e.g. school trips and residential visits, or where meals are provide at the training course / conference venue.

Daily subsistence rates

No receipts are required for daily subsistence allowances.

An absence of more than five hours permits an allowance of £4.50.

An absence of more than ten hours permits an allowance of £9.50.

Overnight subsistence rates

Reasonable expenses for the cost of food and drink will be reimbursed when supported by receipts. Accommodation must be pre-booked by the school office at least one week in advance of the date of travel.

Only the cost of accommodation required for business purposes will be reimbursed by the school or Trust. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members.

Personal items, such as alcoholic drinks, mini-bars, newspapers, movies 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 relatives instead of a hotel, an allowance of £25 per night may be claimed.

Reasonable expenses for the cost of accommodation, food and drink will be reimbursed when supported by receipts.

8. Telephone and Mobile Expenses

Business calls made from a home telephone or personal mobile phone may be reimbursed subject to provision of an itemised telephone bill and their inclusion on the Staff Expenses Claim Form. Line or equipment rental will not be reimbursed.

The School may provide mobile phones for operational purposes and to some senior staff. Such phones can be used for personal use (for example to let someone know you will be late home) on occasion but bills will be monitored and any excessive personal use will need to be reimbursed.

9. Cleaning of Uniforms/ equipment

A limited number of staff are provided with branded uniforms or other equipment as part of their role in the Trust. The uniforms should be maintained by the staff member so they are clean and tidy in use. No expenses can be claimed for cleaning unless the cost is exceptional (and more than would be expected for other work attire).

10. Overseas Travel

When travelling overseas the same general principles for staff expenses as above apply. Travel arrangements should be made through an ABTA registered agent. Insurance provision should be investigated before the trip and if necessary additional cover purchased.

It is recognised that on some occasions, when not accompanying children, a member of staff may wish to extend their stay into the weekend or school holidays for personal reasons. This is permitted as long as any additional expenditure (flight cost, hotel room, subsistence) is paid for by the member of staff.

11. Other Expenses

At times, staff may claim for reimbursement of other reasonable expenses incurred wholly, necessarily and exclusively in the course of the business of the school or the Trust. One example of this might be for glasses needed for Display screen equipment (DSE). In this case staff that use computers daily for continuous spells of an hour or more, or a total daily time of 3 hours or more will have a DSE assessment carried out. Staff identified as DSE users are entitled to an eyesight test for DSE use every 2 years by a qualified optician and corrective glasses (if required specifically for DSE use) subject to a maximum school contribution of £50.

For any other qualifying reimbursements claimed by staff, these reimbursements should be agreed in advance by the Headteacher and CFO/CEO, and will be subject to a maximum contribution by the school of £50.

A handwritten signature in blue ink, appearing to read "Tristan Coy", with a long horizontal flourish extending to the right.

Trustee Board Chair

20/10/2021