



Symphony Learning
TRUST

Expenses Policy 2018-2019

Adopted by Symphony Learning Trust on	Spring 2018
Next Review Due - Every Four Years	Spring 2020

Contents

1	Introduction	Error! Bookmark not defined.
2	Claiming Expenses	3
3	Tax Considerations	3
4	Travel Expenses	Error! Bookmark not defined.
5	Vehicle Expenses	Error! Bookmark not defined.
6	Use of Public Transport	Error! Bookmark not defined.
7	Subsistence Allowances	4
8	Telephone and Mobile Phones and Expenses	Error! Bookmark not defined.
9	Advances	Error! Bookmark not defined.
10	Exceptions	Error! Bookmark not defined.

INTRODUCTION

Staff/volunteers may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the Symphony Learning Trust and Academies Schools business. These may arise from SLT Staff/volunteers attending meetings, training or conferences, or purchases made on the Trust's behalf. Any purchase made on behalf of the SLT must be approved by the budget holder prior to purchase.

For Governors/Trustees wishing to claim reimbursements for expenses, the Governors Allowance Policy should be followed.

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

CLAIMING EXPENSES

Payments for the personal expenditure of staff/volunteers must be made using a Staff Expenses Claim Form.

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

Staff/volunteers 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.

Claim forms must be approved and signed by the budget holder, Business Manager in respect of Support Staff and Head Teacher in respect of Teaching Staff.

Claims by the Head Teacher must be authorised by the Chair of the Local Board of Governors.

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 Office for payment.

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

TAX CONSIDERATIONS

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.

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

TRAVEL EXPENSES

Payment for mileage will be paid at the agreed rate (currently 45p per mile). The rate is paid irrespective of the fuel type or capacity of the car. This rate includes wear and tear on the vehicle and any additional insurance fee relates to Business Use.

Staff/volunteers are encouraged to car pool where possible.

Mileage claims must have attached a valid receipt for fuel used. The claimant is responsible for attaching the receipt and employee approving 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.

- Account for at **least** 25% of the total amount of the mileage claim.

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

If a member of staff/volunteers 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.

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

Claims submitted over a month after the expense incurred may not be paid.

Parking or speeding fines will **never** be reimbursed.

VEHICLE INSURANCE

The SLT does not provide car insurance for staff/volunteers using their own vehicles. Staff/volunteers members are responsible for ensuring they are appropriately insured prior to travel.

Staff/volunteers must also ensure that the car is safe and legal to drive and have adequate insurance to cover any business or travel to and from work.

USE OF PUBLIC TRANSPORT

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

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

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

SUBSISTENCE ALLOWANCES

Subsistence allowances may be claimed for meals purchased by staff/volunteers required to work at a location five miles or more away from their home or the Academies within the SLT. No reimbursement will be made for an activity or visit where the staff/volunteer member would normally have provided their own lunch e.g. at trips and residential visits.

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 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 SLT. 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 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 £25 per night may be claimed.

TELEPHONE AND MOBILE EXPENSES

- Business calls made from a home telephone will not be reimbursed unless expressly agreed prior making the business calls off site and are subject to provision of an itemised telephone bill and their inclusion on the Staff Expenses Claim Form.
- A fixed amount towards the cost of key staff using their own mobiles phones will be paid annually and amounts reviewed each year.
- Other 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.
- Line or equipment rental will not be reimbursed.

- The SLT only provides mobile phones for operational purposes. Such phones are only to be used in emergencies and the individual will be required to reimburse the SLT for any personal use.
- An annual mobile phone allowance is given to key staff who work outside of the SLT's core hours and who rely on a mobile for everyday duties. These claims are paid automatically in the summer.

- **COMPANY MOBILE PHONES**

Where a mobile phone has been purchased by Symphony Learning Trust, the mobile device remains the sole property of the Trust and is therefore given as a loan to be used whilst the employee continues to work for the Trust.

The mobile device is for the sole usage and purpose of the employee's designated role and cannot without permission be used for personal unauthorised use.

An employee is responsible for the safekeeping and condition of the phone at all times and will be responsible for the cost of any repair or replacement (other than fair wear and tear).

Employees who hold a company mobile phone are reminded that the mobile phone is company property and the ultimate liability for its misuse rests with the end user. Calls or text messages/images sent from the mobile phone are to be treated in the same way as email technology. In other words, employees should not access, store or distribute any offensive or inappropriate material with the mobile phone. Non-adherence will carry serious consequences, up to and possibly including dismissal.

In the event that the mobile phone is lost/stolen, the Trust must be notified immediately in order to block the number. If the employee does not notify the Trust, they will be liable for any costs incurred.

The Trust does not allow employees to make personal calls from the mobile phone and should the employee make personal calls, the company reserves the right to deduct those costs from their salary.

Only Trust approved applications can be downloaded for Trust use and any unapproved apps that incur additional cost to the monthly rental will be passed to the user. The Trust reserves the right to pursue any additional unapproved costs.

Mobile phones should be kept charged to ensure that they are fully operational during working hours.

Mobile phones must be kept switched on at all times during working hours and must be placed on silent when in work meetings and kept in the employee's possession. They are not to be left in the car when the car is untended.

Mobile phone manufacturers' manuals contain safety and operating instructions, which should be read and adhered to at all times.

Extreme care should be exercised when using mobile phones in cars. By law mobile phones can only be used when connected to a "hands free unit". Using mobile phones while driving

is not allowed by the Trust, (except with a certified hands free unit) as it is considered a serious risk and constitutes an offence under Road Traffic Legislation).

On termination of employment the mobile handset should be returned in a satisfactory condition. Failure to return the handset will result in the cost of the unit being deducted from any final salary payment owed to the employee.

ADVANCES

Only in exceptional circumstances, will advances be made for expenses over £100 but less than £1000. Any advance must be cleared by producing an expenses claim form as soon as reasonably practicable after the expense has been incurred and no more than one month after the advance was given. Any advances must be approved by the Accounting Officer prior to any funds being released.

EXCEPTIONS

This policy does not cover the following payments:

- Governors/Trustees reimbursement of expenses – refer to Governors Allowance Policy
- Payment to employees for Consultancy work undertaken on behalf of the SLT – Refer to Consultants Policy