

Tauheedul Education Trust

This policy is in line with the Mission Statement of the Trust

To create outstanding organisations that promote educational excellence, character development and service to communities.

EXPENSES POLICY



Tauheedul
Education Trust

Document control

This policy has been approved for operation within all Tauheedul Education Trust Establishments.

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Owner	Tauheedul Education Trust

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1 Scope and Purpose

- 1.1 The purpose of this policy is to:
 - 1.1.1 define the Trust's policy and procedures relating to travel on business and related expenditure;
 - 1.1.2 provide guidance on the types of expenditure that can and cannot be reimbursed by the Trust; and
 - 1.1.3 inform staff and those approving expenses of their responsibilities.
- 1.2 This policy does not form part of any employee's contract of employment and it may be amended by the Trust at any time.
- 1.3 In this policy references to personnel/bodies are to the personnel/bodies present within the establishment at which the particular member of staff reviewing the policy is engaged.

2 Who is Responsible for the Policy?

- 2.1 The Trust has overall responsibility for the effective operation of this policy and for ensuring compliance with any relevant statutory framework. The Trust has delegated day-to-day responsibility for operating the policy to the Governing Body and Head of each Establishment.
- 2.2 The Senior Leadership Team at each establishment has a specific responsibility to ensure the fair application of this policy and all members of staff are responsible for ensuring its success.

3 Who is Covered by the Policy?

- 3.1 This policy covers all employees at all levels and grades including senior managers, employees, trainees, part-time and fixed term employees undertaking travel and associated activities and incurring personal expenses in the course of their employment. This policy will also apply to persons who are not employees but are travelling on the official business of the Trust (e.g. Governors/Trustees) and to whom permission has been expressly granted to recover expenses under this policy (collectively referred to as staff within this policy).

4 Reimbursement of Expenses

- 4.1 The Trust will reimburse expenses properly incurred in accordance with this policy.
- 4.2 Where expenses must be authorised before they are incurred, it will be clearly stated within this policy together with information as to who can authorise them. If an expense is not clearly covered by this policy then authorisation must be obtained from the Head of Establishment before it is incurred (in the case of the Head of Establishment, authorisation must be obtained from the Chief Executive for the Trust).
- 4.3 Expenses will only be reimbursed if they are:
 - 4.3.1 claimed using forms that are available from each individual establishment office and submitted to an authorised signatory of more senior status, normally a member of the Senior Leadership Team (claims by the Head of Establishment must be authorised by the Establishment Head of Finance and Business Services or Trust Director of Finance);
 - 4.3.2 submitted within 3 months of being incurred;

- 4.3.3 supported by relevant itemised documents where possible (for example, VAT receipts, tickets, and credit or debit card slips); and
- 4.3.4 where required, authorised in accordance with instructions in force at the time the expense was incurred.
- 4.4 Claims for authorised expenses submitted in accordance with this policy will be paid by cheque for Trustees and Governors. Staff will be reimbursed through payroll for expenses.
- 4.5 The purchase of classroom/office equipment and sundries must be affected using the requisition/purchase ordering system and paid for directly by the Establishment. As such, an expense claim must not be submitted under this policy for the costs of such purchases. Only incidental one-off purchases that cannot be procured through the purchase ordering system can be claimed through petty cash where this is in place at the Establishment.
- 4.6 Claims which have not been approved in compliance with this policy will not be processed and will be returned. Self authorised claims will not be accepted for payment under any circumstances and if a member of staff attempts to submit a false claim it will be treated as a serious matter which may lead to disciplinary action.
- 4.7 Any questions about the reimbursement of expenses should be put to a member of the Senior Leadership Team before the relevant costs are incurred.

5 Travel Expenses

- 5.1 The Trust will reimburse the reasonable cost of necessary travel in connection with Trust business. The most economic means of travel should be chosen if practicable/possible. The following are not treated as travel in connection with Trust business:
 - 5.1.1 travel between a member of staff's home and usual place of work;
 - 5.1.2 travel which is mainly for a member of staff's own purposes;
 - 5.1.3 travel which, while undertaken on the Trust's behalf, is similar or equivalent to travel between a member of staff's home and usual place of work;
 - 5.1.4 travel costs associated with non-mandatory full-time or part-time academic courses or professional qualifications; and
 - 5.1.5 travel costs incurred by Governors/Trustees for attending meetings at their respective establishments/schools (unless the meeting is being held at another site).

6 Trains

- 6.1 Staff will only be reimbursed for the cost of standard class travel unless expressly authorised by the Head of Establishment or Chief Executive. The only exceptions to this are
 - where First class travel is cheaper than standard class or if the cost of First class travel is reasonable in the circumstances.
- 6.2 Where possible, all train travel should be booked through the Establishment Administration Office and paid on invoice by the Establishment. Where a member of staff books a train ticket directly, a receipt should be obtained for submission with an expenses claim form.
- 6.3 Where a saving will be made for the Trust over the course of a year, it may pay for a rail card for an employee.

7 Taxis

- 7.1 Staff should not take a taxi when there is public transport that would not greatly increase the journey time. However, where it is cost effective or more practical (e.g. several people travelling; time constraints; for reasons of personal security; heavy luggage), staff can travel by taxi. A receipt should be obtained for submission with an expenses claim form.

8 Car

- 8.1 Where it is cost effective or more practical for a member of staff to use his/her car for business travel (e.g. several people travelling; time constraints; for reasons of personal security; heavy luggage), and he/she has been authorised to do so, a mileage allowance can be claimed on submission of a claim in accordance with the current authorised mileage rates authorised by HM Revenue & Customs.
- 8.2 Any vehicle used to travel on Trust business must be insured for business travel purposes. A member of staff can be required to evidence this on request.
- 8.3 Current mileage rates for cars and vans approved by HM Revenue & Customs are 45 pence per mile for the first 10,000 business miles in the tax year and 25 pence per mile thereafter.
- 8.4 Staff can also claim for any necessary parking costs which need to be supported by a receipt or the display ticket.
- 8.5 For employees appointed to work across a region, the Trust will reimburse mileage incurred above 30 miles within one working day.

9 Air Travel

- 9.1 Staff will only be reimbursed for the cost of pre-approved standard class travel unless expressly authorised by the Head of Establishment.
- 9.2 If a member of staff is required to travel by air in the course of his/her duties, he/she should discuss travel arrangements with the Head of Establishment in advance. Where possible, arrangements will be made by the Establishment on behalf of the member of staff but where this is not possible he/she will be advised of the documentation that will be required to submit to reclaim expenses.

10 Penalties and Fines

- 10.1 The Establishment will not reimburse any penalty fares or parking fines that a member of staff may incur while travelling on Trust business.

11 Accommodation and Other Overnight Expenses

- 11.1 If a member of staff is required to stay away overnight in the course of his/her duties, he/she should discuss accommodation arrangements with the Head of Establishment in advance. Where possible, arrangements will be made by the Trust on behalf of the member of staff, but where this is not possible he/she will be advised of the documentation that required to submit to reclaim expenses.
- 11.2 When a member of staff is required to stay away overnight in the course of his/her duties, to the extent that these are not included in the cost of accommodation, the Trust will reimburse *reasonable* out-of-pocket expenses provided they are supported by receipts. These include costs for breakfast, lunch and an evening meal.

- 11.3 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 should not be made for those items.

12 Entertaining Visitors

- 12.1 Staff may entertain visitors and guests where it is within budgetary limits and prior approval has been given by the Head of Establishment or Chief Executive of the Trust.
- 12.2 All claims must be supported by relevant itemised documents (for example, VAT receipts, tickets, and credit or debit card slips) and a list of attendees, indicating Trust employees and external guests.

13 Other Business Expenses

- 13.1 Claims for postage, faxes, telephone usage and other incidental business expenditure whilst away from the Establishment will be made on the basis of the actual cost incurred where receipts are provided.

14 Trustee/Governor related expenses

- 14.1 The Trust considers the following as legitimate Trustee/Governor expenses, where supported by relevant itemised documents:
- 14.1.1 the reasonable cost of childcare, or care of other dependants (for example, any elderly parent) whilst attending Trustee/Governor meetings;
 - 14.1.2 communication support (e.g. translating documents into Braille for a blind Trustee/Governor, provision of alerting and listening devices, and other special aids for people with a hearing impairment);
 - 14.1.3 providing special transport, equipment or facilities for a Trustee/Governor with a disability;
 - 14.1.4 cost of reasonable overnight accommodation and subsistence (in line with this policy) while attending Trustee/Governor meetings or specialist conferences and training courses held at a location other than their respective Establishment.

15 Discretionary Payments

- 15.1 There may be expenditure not covered by this policy or incidences where a legitimate claim is over and above the parameters established in this policy. These should be agreed in advance with the Head of Establishment or Chief Executive of the Trust.

16 Cash Advance Payments for Expenses

- 16.1 In exceptional circumstances, the Trust may approve the provision of cash advance payments to cover the cost of expenses likely to be incurred on Trust business.
- 16.2 Advances can be requested in most currencies.
- 16.3 Requests must be made at least 5 working days in advance of the associated travel.
- 16.4 All remaining monies and relevant itemised documents to support each item of expenditure must be provided on return.

17 Monitoring, Evaluation and Review

- 17.1 The policy will be promoted and implemented throughout all Trust establishments.
- 17.2 The Trust will monitor the operation and effectiveness of expenses arrangements at each Trust establishment.
- 17.3 The Trust will review this policy every two years in consultation with each Trust establishment.