



Staff, Governors and Directors Expenses Policy

Policy:	Staff,Governors and Directors Expenses Policy
Approved by:	SNMAT Board of Directors
Date:	
Review cycle:	three yearly

VERSION CONTROL			
VERSION	DATE	AUTHOR	CHANGES
2	31.10.2022	SKP	Para 32 means of repayment updated from “by BACS” to “through the payroll” Para 38 Chair of Finance Committee changed to Chair of Audit and Estates Committee.

STAFF, GOVERNORS AND DIRECTORS EXPENSES POLICY

Introduction

1. This policy statement has been developed in accordance with the School Governance (Roles, Procedures and Allowances) (England) Regulations 2013. These regulations make provision for allowances to be paid to SNMAT employees for out of pocket expenses which they incur in carrying out their duties.
2. All SNMAT Directors and members of the Local Governing Bodies of its academies are entitled to claim the costs they incur for attendance on approved governor duties. SNMAT believes that the payment of expenses is important in ensuring the equality of opportunity for all members of the community to serve as a Director or member of a Local Governing Body and that this is therefore an appropriate use of academy funds.
3. All governors and directors are eligible to claim expenses but it is up to the individual to choose whether to do so or not.

Aim

4. The principle of this policy is to ensure that staff/governors/directors are reimbursed for all allowable necessary expenditure reasonably incurred in the performance of their academy/SNMAT duties, *if they have not already been prepaid by the academy/SNMAT*. The basis of expense claims will be actual expenditure up to limits as specified in the policy. Limits will be reviewed annually. Staff/governors/directors must pay for their personal expenses and claim them in accordance with this policy.

Allowable Expenditure

5. SNMAT considers that the following expenses are reasonable costs that may be reclaimed:

Travel expenses

6. A business journey is classed as:
 - a trip made as part of work,
 - a trip to a temporary workplace
 - for governors and directors casual visits to schools do not qualify.

Mileage Allowances

7. Where public transport is not possible or is not cost effective staff/governors/directors may use their own private car on academy/SNMAT business other than their normal place of work.
8. Claims for mileage must include the date of travel, the starting point, the destination(s) plus the return point. Claims should also detail the purpose of the journey.

9. For staff, travel from home to an employee's normal place of work is not business travel. Mileage will be calculated from the staff member's base of work (as set out in their contract of employment) to the destination(s) and back to the work base.
10. If an employee travels directly from their home to a place other than their normal place of work (on business), they may claim travel allowance if the distance travelled is greater than the usual distance they travel to get to work. A claim may be made for the difference between the two distances.
11. Claims of up to 10,000 business miles in any one year will be paid at the HMRC approved rate. Where mileage claims exceed 10,000 miles in any one year then the lesser HMRC rate will be applied. These are currently:

Type of vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p (40p before 2011 to 2012)	25p
Motorcycles	24p	24p
Bikes	20p	20p

12. When staff/governors/directors are aware that others are travelling to the same destination, every reasonable attempt should be made to car share.
13. The cost of motoring offences cannot be reclaimed under any circumstances.

Public Transport

14. Where public transport is used, receipts should be retained for reimbursement. First class tickets can only be reimbursed where prior approval has been obtained from the Principal/Headteacher or Chief Executive Officer when the journey is necessary to be used for working/meeting.
15. Where first class travel is authorised this needs to be detailed on the expenses claim form with supporting evidence of approval (eg email). Should a staff member/governor/director choose to travel first class when this has not been authorised they may do so but will only be reimbursed for the standard fare amount.
16. It is recommended that UK rail travel is booked well in advance of the date of travel to take advantage of reduced/discounted fares and that costs are further minimised, wherever possible, by committing to a train/time. Rail tickets should preferably be booked and paid for by the academy/SNMAT to avoid the need to reimburse members of staff/governors/directors for this.
17. The use of taxis should be restricted to essential local journeys only. Taxis should only be used where there is no appropriate form of public transport available or if carrying heavy luggage. If a taxi is used, then a receipt must be provided with the completed expenses form.

Parking Charges

18. Parking charges incurred during business travel away from the normal place of work, may be claimed via the expenses system, with a valid receipt. Parking fines will not be reimbursed.

19. The academy/SNMAT will not pay parking costs where office based staff bring their cars to their normal place of work unless the staff member is required specifically to drive to work first and to attend a meeting offsite the same day (or vice versa).

Subsistence

20. SNMAT will reimburse staff/governor/director subsistence expenses incurred as part of the need to do their job up to a maximum of £25. Claims must be accompanied by an itemised receipt.
21. Pay for view TV will not be authorised for reimbursement.
22. Alcohol will not be authorised for reimbursement under any circumstances.
23. If a member of staff is visiting a company to view equipment that SNMAT is considering buying, they should ensure that the expenses of the trip are paid for by SNMAT.
24. Reimbursement of expenditure for work-related recognition events, such as speaking at a corporate dinner, where there is a genuine need to impart information or represent SNMAT, must be agreed in advance by the Principal/Head teacher of the academy or CEO of SNMAT. This should be reasonable considering the situation and take into consideration the HMRC criteria.
25. Where a spouse or partner is included in the invitation, and approval has been given to attend, it will be acceptable for your spouse or partner to attend as well. However, if expenses are incurred (for the spouse or partner), these must be paid for personally.

Other Reasonable Expenses

26. Governors/directors may claim costs associated with photocopying, stationery, postage etc. but only in circumstances where using electronic alternatives are not appropriate. Where possible documents should be sent by email unless this would increase the risk of a breach of the general data protection regulations (GDPR).
27. The following types of expenses can only be claimed where prior approval from the Chair of the Local Governing Body (for governors), or Chair of SNMAT Board (for Directors) is obtained and these will be judged on a case by case basis. All decisions related to this and the reasons why expenses were agreed/refused should be recorded. Such expenses include:
- Childcare or babysitting allowances (excluding payments to a current/former spouse or partner)
 - Cost of care arrangements for an elderly or dependent relative (excluding payments to a current/former spouse or partner)
 - The extra costs they incur in performing their duties either because they have special needs or because English is not their first language

Making A Claim for Expenses

28. All expenses must be agreed in writing in advance with the academy Business/Office Manager. Details of expenses claimed should be submitted on the appropriate form

with accompanying receipts within three months of incurring the expenditure. Forms should be signed by both the claimant and the authorised approver.

29. Original VAT receipts must accompany all claims. A VAT receipt must include the name and address of retailer, the retailers VAT registration number, the date of the purchase, details of the goods and/or services purchased and the VAT inclusive value of those goods in sterling.
30. Credit card slips or statements will not be accepted as evidence of business expenditure unless prior authorisation is given by the Principal/Head teacher of the academy (or for the central team the Chief Executive Officer). If there is no receipt available for a claim, then the expenditure can only be reclaimed provided authorisation is received from the Principal/Head teacher of the academy (or for the central team the Chief Executive Officer). Staff/governors/directors are encouraged in these circumstances to gain authorisation prior to the submission of the expenses claim with no receipt.
31. SNMAT reserves the right to withhold payment of expenses that are not submitted within a reasonable due date. Expenses submitted more than three months after the date incurred will only be reimbursed at the discretion of the Principal/Head teacher or CEO.
32. Subject to compliance with the above the member of staff/governor/director will be reimbursed through the payroll for any authorised expenditure which has been reasonably and necessarily incurred on behalf of the academy/SNMAT in full.
33. SNMAT respects personal integrity and expects that expense forms will be completed honestly, accurately and promptly.

Other Staff Benefits

Membership of Professional Bodies/Subscription

34. The academy/SNMAT may choose to cover the cost of an employees' subscriptions and professional fees where it believes that this is important for the conduct of the member of staff's duties.

Childcare Vouchers

35. SNMAT provides employer-supported childcare through a salary sacrifice scheme. This means an employee gives up part of their salary in return for a non-cash benefit. As such this is exempt from reporting to HMRC.

Mobile Phones

36. The academy/SNMAT may provide an employee with a mobile phone where it is believed that this is necessary for the satisfactory completion of their duties. The following must apply to ensure there is no need to report anything to HM Revenue and Customs (HMRC) or deduct and pay tax and National Insurance:
 - an employee is provided with only one mobile phone or SIM card
 - the phone contract is between the academy and the supplier

37. The cost of making business calls on a personal mobile telephone may be claimed by attaching an itemised telephone statement to an expense claim form. The cost of rental, top up cards or other charges in respect of personal mobile telephones will not be reimbursed.

Monitoring and Evaluation

38. Claims will be subject to independent audit and may be investigated by the chair of governors or chair of the SNMAT audit and estates committee if they appear excessive or inconsistent.

Links With Other Policies

39. This policy should be read in conjunction with the following SNMAT policies:

- Financial Regulations Manual
- Fraud Policy
- Gifts Policy
- Data Protection Policy