

Business Travel and Expenses Policy

Policy Code:	F1
Policy Start Date:	December 2024
Policy Review Date:	December 2026

Please read this policy in conjunction with the documents and policies listed below:

- HR6 Data Protection Policy
- HR12 Staff Disciplinary Policy
- HS3 Transport and Vehicles Policy
- Trust Scheme of Delegated Authority
- Finance Manual

1 Policy Statement

- 1.1 The policy enables the Trust to monitor and control the appropriateness and reclaim of employee, non-employee and trustee business expenses.

It sets out guidance on appropriate reclaim and provides clarity for definitions to ensure the policy is consistently applied and prevent misinterpretation or misunderstanding.

This policy structures scope and boundaries to reclaim in subject matter, context and value terms to support the financial and governance risk controls that are in place. The policy will also deliver some standards of reasonableness.

Reimbursement in accordance with this policy will be made for expenditure that is wholly and exclusively incurred whilst engaged on official business.

- 1.2 References to the Trust or Academy within this policy specifically include all primary, secondary and special academies within the Trust, as well as the Early Years setting at the Priory Witham Academy, Priory Apprenticeships and Lincolnshire SCITT.
- 1.3 This policy does not form part of any member of staff's contract of employment and it may be amended at any time.

2 Roles, Responsibility and Implementation

- 2.1 The Finance Committee has overall responsibility for the effective operation of this policy and for ensuring compliance with the relevant statutory framework. This committee delegates day-to-day responsibility for operating the policy and ensuring its maintenance and review to the Chief Financial Officer.
- 2.2 Leaders and Managers have a specific responsibility to ensure the fair application of this policy and all employees are responsible for supporting colleagues and ensuring its success.

The Policy is applicable and should be adhered to by all staff within the Trust. The policy also applies to consultants and sub-contractors where there is no provision or policy in their current contracts.

- It is the responsibility of the claimant:
 - to make claims for expenses that meet this criteria
 - that claims are within the limits set out in this policy
 - to submit their claim against a valid budget

- to collect the appropriate approvals and submit the claim within the designated timescales to the Finance Department
- It is the responsibility of the person approving the claim (as defined in section 4.1):
 - to review the claim against the policy requirements
 - to confirm all requirements are met
 - to approve the reasonableness of the expenditure
 - to approve the reasons for the expenditure as justifiable and incurred in the course of business
 - to ensure all relevant supporting documents are provided with the claim, including VAT receipts. Receipts can include other non-claimed items, however claimed items must be made clear on the receipt
- It is the responsibility of the Finance Department
 - to administer the fully approved claim
 - to carry out further checks that all aspects of this policy have been followed in the claim
- Limits within this policy will apply to all staff.

3 Aims

- 3.1 The aim of this policy is to establish clear guidelines for Trust travel and reimbursement of associated expenditure in a compliant, fair and cost effective manner.

4 Claiming Expenses

4.1 Approvals

Appropriate approvers for each claim are defined below.

In all and any cases the claimant cannot be the approver.

<i>Claims are approved as set out below.</i>		
Expense Claim	Approval	Approval (in absence)
Staff Consultant/Sub-Contractor	Budget Holder	Alternative Budget Holder
Headteachers and Heads of Location	CEO	CFO

CEO/CFO	Chair of the Trustees	Vice-Chair of the Trustees
Trustees	Alternative Trustee	N/A

The Budget holder's responsibility in approving is to ensure: that the expense adheres to this policy, that the expense is business related and approves the nature of the claim.

4.2 Where and how to claim

Claims can be made through the IRIS Expenses online portal which is accessible via the Finance section of the Trust SharePoint.

Expense claims must be submitted within 4 months of the expenditure incurring to submission of the claim via IRIS Expenses.

Claims should not only indicate the items or services provided, but also indicate the purpose of the purchase or event to which it relates. A receipt must accompany every expense claim.

On VAT applicable expense, VAT receipts must be attached to expense claims.

If a non-VAT receipt is attached to a claim, the Approver must be aware that the gross expenditure will be incurred against the relevant Budget.

"Points" and rewards generated from loyalty cards are allowable as long as the value is well below the HMRC limit for trivial benefit in kind. Individuals are responsible for ensuring they operate within these limits. <https://www.gov.uk/government/publications/income-tax-exemption-for-trivial-benefits-in-kind/income-tax-statutory-exemption-for-trivial-benefits-in-kind>

4.3 Allowable Expenses

The following table identifies all anticipated business expenses that employees might incur, though provision is made in the final line for anything that has not been considered.

Expense	Comment
Transport	All travel must be by the cheapest class available. This is generally economy class. In exceptional circumstances a higher class may be the cheaper option. This must be evidenced to support any transport claims that are not economy class.

	<p>Employees should purchase tickets as far in advance as possible, to benefit from the lower rates that generally apply for early bookings.</p> <p>Employees may not claim for the cost of travel for any part of the journey between home and normal place of employment.</p> <p>Where an employee wishes to travel at a higher class, they must cover this cost at their own expense. The Trust will only reimburse for the cheapest class available and evidence of the cheaper rate must also be provided along with the receipts of the actual expenditure incurred.</p>
Private Vehicles (mileage)	<p>Claims will be upheld for private mileage at the approved HMRC rate, which should be the quickest route between two post codes using Google Maps (automatically generated using IRIS Expenses) or with suitable justification for an alternative route.</p> <p>The Trust will make additional payments at the approved HMRC rate for employees carrying fellow employees in a car or van on journeys which are also work journeys for them. Passenger names and the purpose of the visit must be provided on the claim.</p> <p>All mileage claims must be in line with HMRC guidance and normal commuting distance is not claimable unless the employee contract is field based.</p> <p>Employees are responsible for having adequate insurance cover for business use.</p> <p>Employees must be legally entitled to drive and have a legally valid driving licence that can be presented on request.</p> <p>If an employee loses their legal entitlement to drive and need to do so for business purposes, they must notify their manager as soon as possible.</p>
Car Hire	<p>This may be agreed in advance where it is considered to be more cost effective, e.g. where it enables more than one employee to travel together.</p>
Car Parking & Congestion Charge	<p>These costs will be reimbursed when incurred on official business.</p>

	<p>Excess parking charges will be reimbursed if reasonable care was taken to pre-pay for the length time the event was expected to take.</p> <p>Parking tickets will not be covered in other circumstances.</p> <p>Receipts must be provided where possible.</p>
Meals	<p>Employees may claim for the reasonable cost of meals purchased whilst travelling outside of the Trust on official business. Only actual cost can be claimed and receipts must be provided.</p> <p>Breakfast may be claimed when leaving home on a trip prior to 6am. Lunch may be claimed if you are travelling between 12noon and 1.30pm. Dinner can be claimed if you return home from a trip after 6.45pm.</p> <p>Maximum limits are set below: Breakfast <£10 Lunch <£15 Dinner <£20</p> <p><u>Alcohol is not claimable as a staff expense under any circumstances</u></p>
Accommodation	<p>Accommodation may be required in exceptional circumstances.</p> <p>Appropriate approval must be obtained prior to booking.</p> <p>Accommodation must be economy/standard class.</p> <p>Hotels should be booked using methods that obtain the best rate and are value for money in the location.</p>
Professional Subscriptions	<p>At their Manager's discretion we will contribute in whole or in part to an employee's relevant professional subscriptions.</p> <p>Manager's must ensure the subscription is required for the employee's role and must adhere to the HMRC list of professional bodies approved for tax relief to avoid Benefit in Kind Tax liability.</p> <p>https://www.gov.uk/government/publications/professional-bodies-approved-for-tax-relief-list-3/approved-professional-organisations-and-learned-societies#a</p>

Key Fuel Card	<p>Company vehicle fuel purchases must be made on the company fuel card unless there are exceptional circumstances where it can be claimed as an expense together with a VAT receipt.</p> <p>Fuel card receipts must be obtained and sent to the Finance Team.</p>
Landline/Broadband	<p>No claims will be paid in respect of home Landline or Broadband reimbursement.</p>
Study	<p>At their Managers discretion the Trust will contribute in whole or in part to an employee's relevant professional training and study programs only when a Trust approved study policy is published to control fairness and relevance.</p> <p>General and mandatory training programs will be available and costed directly to the business with any associated travel and expenses claimable through the standard processes listed here.</p>
Carrier Bags	<p>Since October 2015, a charge was introduced for single-use carrier bags. These may be reimbursed but employees are expected to minimise their use, in line with government expectations.</p>
Items not covered by this policy	<p>There may occasionally be a claim for a category of staff expense that does not fall in to any within this policy. Reimbursement will be at discretion of the Approver as per section 4.1 so long as it does not breach any part of this or any other Trust policy.</p> <p>Trustees' expenses will be paid in line with this policy in the absence of any over-riding regulatory requirement or policy.</p>

Abuse of this policy may result in disciplinary action being undertaken in line with the Trust's Disciplinary Policy.

5 Policy Change

- 5.1 This policy may only be amended or withdrawn by The Priory Federation of Academies Trust.



The Priory Federation of Academies Trust

Policy for Reclaim of Business Travel and Expenses

This Policy has been approved by the Finance Committee

Signed..... Name..... Date:

Trustee

Signed..... Name..... Date:

Chief Executive Officer

Signed..... Name..... Date:

Designated Member of Staff

Please note that a signed copy of this agreement is available via Human Resources.