



# Expenses Policy (staff)

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## Document provenance

This policy was approved by ELT as follows –

Approver: Executive Leadership Team

Date of Approval: May 2020

Executive Leadership Team (ELT) Owner:  
Chief Finance Officer

Date of Review: May 2023

*Unless there are legislative or regulatory changes in the interim, this policy will be reviewed every three years. Should no substantive changes be required at that point, the policy will move to the next review cycle.*

### Policy purpose and summary

This policy outlines the process for claiming of legitimate expenses by E-ACT staff in the course of their regular employment.

### Summary of changes at last review:

- Amendment of titles to correspond with current organisational structure
- Update of allowable accommodation costs in line with current allowed limits

### Related policies or guidance:

- Procurement Policy<sup>1</sup>
- Procurement Card Policy<sup>2</sup>
- Trustee and Ambassador Expenses Policy<sup>3</sup>

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<sup>1</sup> <https://insight.e-act.org.uk/policies/procurement-policy>

<sup>2</sup> <https://insight.e-act.org.uk/policies/procurement-card-policy>

<sup>3</sup> <https://insight.e-act.org.uk/policies/trustee-and-academy-ambassador-expenses-policy>

# Expenses Policy

## 1. Introduction

- 1.1. Reimbursement in accordance with this policy will be made for expenditure that is wholly and exclusively incurred whilst engaged on official business.
- 1.2. It is the responsibility of the claimant to only make claims for expenses that meet the criteria and that are within the limits set out in this policy. It is the responsibility of the person authorising a claim to thoroughly check it.
- 1.3. Limits within this policy will apply to all staff, except where conditions in employment contracts differ.

## 2. Scope

- 2.1. This policy applies to all staff and external contractors employed by E-ACT.
- 2.2. Trustees and E-ACT Ambassadors are covered by a separate policy.

## 3. Legislation and Regulation

- 3.1. The Trust has a responsibility to effectively manage its financial resources as set out in the ESFA Academies Financial Handbook<sup>4</sup>.

## 4. Allowable expenses

- 4.1. 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.
- 4.2. In respect to any financial limits stated in the table below:
  - These are maximum amounts, and do not represent authority to spend up to these levels on every occasion. Employees must always ensure that expenditure is appropriate, reasonable and value for money, and take advantage of special rates and discounts wherever possible;
  - Where these maximum amounts are exceeded, a signed business case must be attached to the expenses claim when it is submitted for approval, which is at the discretion of the approver to accept or reject;
  - If it is known or expected that the financial limits may need to be exceeded before expenditure is incurred, the business case should be submitted for approval in advance.

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<sup>4</sup> <https://www.gov.uk/guidance/academies-financial-handbook>

Expense	Comments	Limits
<b>Travel</b>	<p>All travel should be by standard / economy class, and normally be booked through E-ACT's corporate contract (currently NYS).</p> <p>Any car journey exceeding 100 miles must be taken by hire car through and E-ACT will not reimburse any mileage over 100.</p> <p>Mileage claims must be net of any mileage that is travelled from your home to your normal place of work.</p> <p>E-ACT's Corporate contract for car hire is currently with Enterprise</p> <p>Travel by higher class may be agreed in the following circumstances:</p> <p>i) where it is possible to take advantage of a promotional offer, and it can be demonstrated at the time of booking that the equivalent standard class ticket is more expensive; or</p> <p>ii) by approval in advance of a business case (e.g. where more than one employee is travelling and it facilitates having a meeting whilst travelling); or</p> <p>iii) where the employee chooses to travel at a higher class and to pay themselves for the additional cost, the amount of which must be demonstrated at the time of booking.</p>	
<b>Rail</b>	<p>If eligible, staff should use Senior Railcards or any other discount card that they are entitled to.</p> <p>If employees have a Season Tickets or Travelcard that covers part of their business journey, only the additional cost from the last point covered by the existing ticket may be claimed.</p>	Standard Class
<b>Air</b>	<p>Air travel may be authorised in advance in exceptional circumstances, e.g. no significant additional cost compared to alternative transport; the extra cost is offset by a saving on an overnight stay that is avoided; the employee has an unavoidable commitment either side of the event that would be broken if an alternative (and more time consuming) means of travel were used.</p>	Standard Class

<p><b>Taxis and Minicabs</b></p>	<p>Taxis and minicabs can be used at the discretion of the appropriate Director\Line Manager, e.g. when a number of employees are travelling together; when timing is critical for making an onward travel connection.</p> <p>Travel from railway stations to some of our academies can be of varying lengths depending on traffic conditions, and it is not considered appropriate to set a limit on cost outside of London. However, the possibility of being picked up and returned using the academy's minibus should be explored if the minicab fare is expected to be high.</p>	<p>Within London £25 per journey (to encourage use of public transport).</p> <p>No limit outside of London but see note to the left.</p>
<p><b>Private Vehicles</b></p>	<p>Any car journey exceeding 100 miles must be taken by hire car through E-ACT's Corporate contract (currently Enterprise). Mileage claims must be of any mileage you would normally do when travelling to your normal place of work.</p> <p>Post codes for the start and end destinations must be included on claim forms so that the reasonableness of the mileage being claimed can be tested (e.g. using AA Route Planner), though it is appreciated that the exact route may vary based on experience of road conditions.</p> <p>Employees are responsible for having adequate insurance cover for business use and must submit a copy of this annually.</p>	<p>Prevailing HMRC rate.</p>
<p><b>Car Hire</b></p>	<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> <p>Any car journey exceeding 100 miles must be taken by hire car through E-ACT's Corporate contract (currently Enterprise). Regional coordinators or central admin are able to book hire cars on your behalf.</p>	
<p><b>Car Parking and Congestion Charge</b></p>	<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>Actual Costs</p>
<p><b>Parking Fines</b></p>	<p>Employees will not be reimbursed the cost of fines incurred for parking illegally.</p>	

<b>Travel Abroad (other than 'normal' school trips)</b>	<p>Overseas travel must be demonstrated to be for the benefit of E-ACT. The business case and estimated costs of travel, accommodation and expenses must be agreed by the CEO (or the Chair in the case of the CEO) in advance.</p> <p>Major variations from estimates that are subsequently claimed must be explained by completing a further business case.</p>	Reasonable Costs
<b>Meals</b>	<p>Employees may claim for the reasonable cost of meals purchased whilst on official business. An evening meal must not cost more than £35.</p> <p>Alcohol may not be claimed.</p>	
<b>Breakfast</b>	<p>Where possible, this should be pre-booked as part of an overnight stay. It may also be claimed if the employee is required to make an unusually early start to travelling on official business, if approved in advance.</p>	At the rate included in the cost of accommodation, otherwise £15
<b>Lunch</b>	<p>May not be claimed, since employees are required to provide their own lunch during the normal working day.</p>	
<b>Dinner</b>	<p>May be claimed when required to work late and authorised in advance by the appropriate Director, or where an overnight stay is involved.</p>	£35 (inc. gratuities)
<b>Accommodation</b>	<p>Overnight stays are an inevitable consequence of the location of academies across the country, and it is recognised that lengthy journeys before or after an event on the same day are not always conducive to good productivity, or even safety of staff if travelling by car. Directors should, however, monitor the extent of overnight stays to ensure these can always be justified.</p>	
<b>Childcare</b>	<p>In exceptional cases (e.g. attendance at weekend or overnight functions, or part time staff being required to work longer hours), reasonable childcare expenses will be reimbursed. These costs must be agreed in advance.</p>	Reasonable Costs
<b>Mobile Phones</b>	<p>The cost of business calls made on a personal phone may be reimbursed where the latter is on a "pay as you go" contract, or a monthly payment plan where the business calls result in the limits being exceeded\additional actual cost.</p> <p>Employees expected to make and receive business calls on a regular basis will be provided with a company mobile phone.</p>	Actual Costs

<b>Professional Subscriptions</b>	At a Director's discretion, E-ACT will contribute in whole or in part to an employee's relevant professional subscriptions. Employees are reminded that if E-ACT does reimburse them, they may not then claim this as an allowance expense against their personal taxation.	Whole or in Part
<b>Cash Advances</b>	In exceptional cases, cash advances may be available to meet specific anticipated expenditure. Applications should be made at least five working days in advance and be approved by the appropriate Director.	Minimum £150
<b>Items not covered by this Policy</b>	Reimbursement will be at discretion of the Director\CFO.	Reasonable Costs

## 5. Reclaiming Expenses

5.1. The Table below shows the process for reclaiming expenses for National and Regional staff:

Claims are approved as set out below. Expense Claim	Approval	Approval (in absence)
<b>Head Office/National Team</b>		
Employee	Appropriate Director\Member of ELT	Chief Executive Officer or Chief Financial Officer
Director	Chief Executive Officer	Chief Financial Officer
Chief Executive Officer	Chair of Trustees	Chair of Finance or Audit & Risk Committee
Consultant	Appropriate Director	Chief Executive Officer or Chief Financial Officer
<b>Regions/Academies</b>		
Employee	Line Manager/Budget Holder	Regional Operations/Business/Finance Manager
Headteacher	Regional Education Director	Regional Operations Director
Consultant	Budget Holder	Regional Operations/Business/Finance Manager

5.2. Claims should not only indicate the items or services provided, but also indicate the purpose of the purchase or event to which it relates.

5.3. VAT receipts must be attached to expense claims and Procurement Card statements, the only exceptions being travel by public transport and cabs, where VAT receipts are not normally produced.

- 5.4. If VAT receipts are not attached to a claim, no payment will be made other than exceptional circumstances, and the reason for the lack of attaching a receipt must be stated on the claim (e.g. wallet stolen).
- 5.5. In many instances this policy requires expenses to be approved in advance, and/or for a business case to be made. Expenses will not be reimbursed if these requirements are not met.
- 5.6. Expense claims must be submitted shortly after the end of each month using the form designated by the Finance Team.

## **6. Conferences**

- 6.1. The nature of E-ACT's purpose and the geographical spread of academies mean that conferences will be at times necessary to brief employees and share experiences and good practices.
- 6.2. Three quotes should always be obtained, with the decision on the chosen location being made on the basis of total cost for the venue (room hire, cost of meals and refreshments, cost of overnight accommodation if required), suitability of facilities, and location (in terms of suitability for the majority of attendees). The decision, taken by the event sponsor, should be documented.
- 6.3. Alcohol consumed at evening meals etc. must be paid for by attendees or be covered by sponsorship.

## **7. Procurement Cards**

- 7.1. A limited number of employees have E-ACT Procurement Cards. These are simply another means of paying for goods and services, and employees should ensure that purchases made with these cards comply with E-ACT's Procurement Policy and this Expenses Policy.
- 7.2. Instead of completing an expense claim at the end of the month, the employee must annotate the monthly card statement with the same information that would be required on an expense claim and attach VAT receipts and business cases as required by this policy.

## **8. Corporate Contracts**

- 8.1. E-ACT may from time to time negotiate contracts for expenditure covered by this policy, e.g. the contract with NYS for rail travel and accommodation. These contracts usually provide for central monthly billing and payment by BACS.
- 8.2. The expense statements (from the supplier) will be reviewed periodically by the finance teams to check that expenses are in line with this policy, and where they are found not to be then a business case will need to be submitted by the employee for approval (or rejection). Misuse of a corporate account may result in disciplinary action.

## **9. Recovery of Expenses paid to employees**

- 9.1. Where it has been established that expenses have been claimed in excess of this policy, and have not been correctly approved, the sums involved will be recovered from employees.

9.2. Similarly, expenses found to have been wrongly incurred on a Purchasing Card or through corporate contracts (e.g. NYS) will also be recovered from employees.

## **10. Responsibilities**

- The Executive Leadership Team are responsible for approving the Policy
- Chief Financial Officer – Accountable for the implementation of the Policy at a national level, overall responsibility for compliance
- Regional Operations Director – Responsible for compliance at a Regional Level
- All staff – A duty to ensure awareness of the Policy.

## **11. Monitoring and Compliance**

11.1. All staff must submit evidence in support of expense claims.

11.2. Claiming expenses falsely may lead to disciplinary action.

11.3. Additional help and support on this policy can be obtained from the Finance Team.

## Appendix 1: Business Case

Signed:

Date:

Authorised:

Date: