

Plymouth CAST Staff Benefits and Expenses Policy

Date agreed by Finance Committee:

Date approved by Board of Governors:

Date of Next Review:

1. Introduction and General Principles

- 1.1. All staff have a responsibility to ensure that financial and other resources entrusted to Plymouth CAST MAT are used to best effect in order to further the best interests and the purpose of the school. This policy provides staff with detailed guidance on the procedures to follow when incurring/claiming expenses (e.g. travel and subsistence, course fees) which are required wholly, necessarily and exclusively for the performance of their duties.
- 1.2. There is a fundamental requirement on all staff that they should not incur any personal financial benefit through their employment by Plymouth CAST MAT other than their agreed salary. Any breach of this requirement may lead to disciplinary procedures. Relevant staff are required to disclose any pecuniary or other links they may have with Plymouth CAST MAT's suppliers by means of a completed entry in the Register of Interests.
- 1.3. The Academy recognises that there are situations where an employee may be entitled to benefits in addition to their salary. This policy sets out the provisions and criteria for additional benefits.
- 1.4. Staff must also be aware that public relations and perceptions require that Plymouth CAST MAT not only has a rigorous, effective and transparent Staff Benefits Policy and Expenses policy in place, but also that no misleading or unfortunate impression can be created in the application of the policy. Accordingly, the Responsible Officer/Independent Reviewer in conjunction with the external auditors will be requested to carry out periodic targeted reviews of the application of the policy.
- 1.5. The Chief Executive/Headteacher as formally designated Accounting Officer is responsible for ensuring compliance with all Financial Regulations, Policies and Procedures. Ultimately the Accounting Officer is answerable to Parliament via the Public Accounts Committee for all uses to which Plymouth CAST MAT's public funding is put, and this policy contributes to the framework within this accountability sits.

2. Scope

2.1. Categories of Claimants

- 2.1.1. Staff – Plymouth CAST MAT will reimburse staff for all reasonable expenses wholly, necessarily and exclusively incurred in the performance of their duties, such as travel, subsistence and accommodation. Consideration should always be given to using the most practical and cost effective method of travel. All re-imbusement claims will normally be paid via the payroll system.
- 2.1.2. Non-employees – Travel for candidates for interview and for other non-employees may be reimbursed with the authority of the Chief Executive/Headteacher. Application for reimbursement should be made by an expenses claim form which must be approved for payment by the Chief Executive/Headteacher.

3. Contributions towards Fees for Approved Qualifications and Related Study Leave

- 3.1. Plymouth CAST MAT takes a positive view of staff wishing to further their qualifications. The Academy will contribute a one off sum of up to £1000 per year or 50% of the cost of the course (whichever is the lower), provided the course is directly relevant to the staff member's work at the Academy or will enable the staff member to make further valuable contributions towards his/her work at the Academy.
- 3.2. Approval for such contributions will be at the discretion of the Chief Executive/Headteacher
- 3.3. Any study leave required for the course during ordinary hours must have prior approval from the Chief Executive/Headteacher and will be counted as unpaid leave.
- 3.4. Staff members will be required to sign an agreement that binds them to:-

- 3.4.1.Repay in full any contribution to their course fees if they leave the Academy within a year of completing the course; or
- 3.4.2.Repay half of any contribution towards their course fees if they leave the Academy within 1-2 years of completing the course.

4. Expenses

4.1. Authorisation, Responsibility & Procedures

- 4.1.1.All staff should submit their approved expense claims to the Business Manager for approval normally within one month of the end of the month in which expenditure is incurred.
- 4.1.2.The Chief Executive/Headteacher will validate the claim and ensure that the amounts claimed are justifiable and represent Best Value, before being passed to the Business Manager for recording and processing.
- 4.1.3.Receipts must accompany all claims. Credit card slips or statements will not be accepted as evidence of business expenditure. A VAT receipt must include the name and address of the retailer, the retailer's VAT registration number, the date of the purchase, details of what goods or services have been purchased and the VAT inclusive value of those goods or services in sterling.
- 4.1.4.Reimbursement will normally be made within the next payroll run after submission of the approved claim. Appropriate detailed VAT receipts or invoices must be attached as confirmation of expenditure incurred. Where receipts are not available, i.e. for toll charges or underground fares, the reason for their unavailability must be given. Reimbursement may be made by means of a cheque in appropriate circumstances e.g. a delay in reimbursement may cause the claimant a cash-flow difficulty.

4.2. Travel Considerations

- 4.2.1.When travelling, public transport should normally be used.
- 4.2.2.Home to School Travel - Staff are responsible for the cost of all travel between their home and their normal primary place of work.
- 4.2.3.Journeys between Home and Temporary Place of Work - If you can demonstrate that your journey from home to a temporary base (or vice versa) incurs excess travel costs, the excess costs will be reimbursed. Full details of the excess costs must be provided on your expense claim.
- 4.2.4.Private Cars - Staff may use their private cars for school purposes, including inter site travel, and will be reimbursed at the appropriate rates set by the Academy.
- 4.2.5.Personal travel and incentives linked to Plymouth CAST MAT as part of a business trip is discouraged, and in any event only allowed where such travel actually reduces the cost of business travel e.g. staying a Saturday night to take advantage of a lower cost fare. Where additional costs are incurred, e.g. Saturday night in a hotel, the individual employee must meet these. Adequate private travel insurance must be held. Weekend accommodation will be paid where the traveller is unable to return home as part of a longer business trip.
- 4.2.6.Travel with a spouse or partner - If a spouse or partner who is not involved in Plymouth CAST MAT accompanies a member of staff, the traveller must bear the cost of their spouse/partner. It is not permitted to downgrade the travel or accommodation booked in order to fund travel costs for a companion.
- 4.2.7.Frequent traveller schemes and personal incentives - Membership of a frequent traveller scheme must not deflect from using the most cost-effective option presented. Plymouth CAST MAT will not reimburse frequent traveller membership fees.

4.3. Private Cars & Driving

- 4.3.1. Private cars may be used for journeys of less than a 200 mile round trip. It is generally more cost effective to use an alternate method for journeys greater than 200 miles. Where a journey of greater than a 200 mile round trip is to be undertaken in a private car, prior approval should be sought from the Line Manager. Drivers undertaking long journeys must allow sufficient time for the journey, and make regular stops to ensure their well-being and alertness.
- 4.3.2. Any parking, Road Traffic Act fines, congestion fines or penalties incurred are the personal responsibility of the member of staff and will not be reimbursed by Plymouth CAST MAT.
- 4.3.3. Drivers will be reimbursed for Congestion and Toll Charges incurred subject to production of receipts, where available. Congestion Charges will only be reimbursed at the daily rate, so the driver must ensure that payment is made before the deadline. No tolls or congestion charges can be claimed for travel between home and work.
- 4.3.4. Drivers must ensure that their private vehicle is adequately insured for appropriate business use, as the driver is personally liable for any incident.
- 4.3.5. Drivers must ensure the roadworthiness of their vehicle and that the vehicle meets all the requirements of the Road Traffic Act.
- 4.3.6. The use of a hand-held mobile phone while driving is illegal. Plymouth CAST MAT policy is that staff are not to use mobile phones whilst driving on Plymouth CAST business, even when using a hands-free set. For exceptional operational reasons, following the completion of a risk assessment, the use of a hands-free kit whilst driving on Plymouth CAST business may be allowable.
- 4.3.7. Mileage will be paid at the published HMRC rate. When traveling on business by car, directly from or to your home, you must deduct your usual home to work base mileage from your mileage claim. This is a requirement of HMRC. The 2013 rates are:

	Car	Motorcycle	Bike
Up to 10,000 miles	45p	24p	20p

4.4. Taxis

- 4.4.1. When travelling by taxi, a receipt must be obtained. Where possible, the claimant should obtain prior approval from their Line Manager before using a taxi. Travel by taxi should be kept to a minimum and normally only used under the following circumstances:
- 4.4.1.1. Where heavy baggage or equipment is being transported;
 - 4.4.1.2. Where no public transport is available;
 - 4.4.1.3. When a member of staff has a temporary or permanent mobility issue, or;
 - 4.4.1.4. Where personal security is perceived to be an issue.

4.5. Rail

- 4.5.1. First class rail travel is only permitted where the authorising line manager considers that the need for a working environment, use of portable computer equipment for example, is justified given the length of journey, nature of journey and cost of journey. The only exceptions are where it can be demonstrated that it is the cheapest ticketing option of all available tickets.

4.5.2. Significant savings can be obtained by specifying outward and/or return journeys at time of booking.

4.6. Air

4.6.1. Wherever practicable, audio conference facilities and video conference facilities should be considered as an alternative to travelling. For travel within mainland UK and to/from Eurostar destinations rail is the default mode of travel over air unless it is a more cost effective (including time cost) method of travel. Staff should travel economy class.

4.6.2. Travel should be booked via the School Business Manager/Administration Manager when approval has been given by the Headteacher. Significant savings can be obtained by specifying outward and/or return journeys at time of booking. Some airlines will also allow changes to fixed tickets for an additional charge and this may be cheaper than buying a flexible ticket. Fully flexible tickets should only be requested when absolutely necessary.

4.7. Foreign Currency

4.7.1. Foreign currency required e.g. for school-organised educational and cultural visits abroad should normally be purchased via the school office, who will obtain the best exchange rates available. If staff are required exceptionally to purchase currency using a personal credit/debit card, reimbursement will be made for the full out-of-pocket cost of the transaction including any bank or other charges incurred.

4.8. Subsistence

4.8.1. When staff are working away from the school and meals are not provided as part of the purpose for travelling (e.g. attendance at a conference), staff may claim the actual cost of relevant meals on presentation of receipts, up to the limits (including VAT and service) below. All claims must be supported by appropriate detailed VAT receipts or invoices. These limits take account of the fact that staff would normally incur a domestic cost for meals in any case:

Meal	Limit (incl. VAT & Service)
Breakfast	£6
Lunch	£6
Dinner	£16

4.8.2. If certain meals have been provided for you, such as breakfast being included in the accommodation charge or location catering provided for lunch, only the other meals may be claimed.

4.8.3. If one member of a team pays a bill on behalf of other members of staff, details of the reason and location and the names and staff numbers of staff must be shown on the expenses claim. Claiming shares of joint expenses is not permitted under any circumstances. Claims cannot exceed the number of staff multiplied by the relevant per head cost for the type of meal.

4.9. Overnight Accommodation

- 4.9.1. Overnight stays must be pre-approved by the relevant authorised signatory. If you have to stay away from base overnight, Plymouth CAST MAT will pay for the cost of a standard single room with bathroom facilities.
- 4.9.2. The cost of the room should not normally exceed the following limits. These limits will be the maximum claimable, with receipts, unless there has been prior approval of your line manager after special consideration of the circumstances:

Overnight stay outside of London (and other similar lower cost destinations)	Cost per night (excl. VAT)	Cost per night (Incl. VAT)
Room Only	£75	£90
Bed and Breakfast	£85	£102

Overnight stay in London (and other similar high cost destinations)	Cost per night (excl. VAT)	Cost per night (Incl. VAT)
Room Only	£105	£126
Bed and Breakfast	£115	£138

4.10. Business phone calls

- 4.10.1. When you use your own home or mobile phone on Plymouth CAST MAT business, the cost of itemised business calls will be met on production of an itemised bill. Plymouth CAST MAT, irrespective of whether these include a certain amount of free call time, will pay no rental charges. HM Revenue & Customs will only allow Plymouth CAST to reimburse the business call costs.
- 4.10.2. Plymouth CAST MAT will not meet the cost of phone cards for pay as you go mobiles.
- 4.10.3. Plymouth CAST MAT will meet the cost of business calls from a callbox or hotel room, provided details of the call, including the length and to whom, are included on the expense claim.