

<b>The Cam Academy Trust EXPENSES POLICY</b>	
<b>Approved in consultation with the Audit and Risk Committee on behalf of the Trust Board:</b>	<b>15.12.2021</b>
<b>To be reviewed:</b>	<b>Annually</b>
<b>Reviewed without changes</b>	<b>February 2023 ; February 2024</b>
<b>Date of next review:</b>	<b>February 2025</b>
<b>Responsible Officer:</b>	<b>M. Norman</b>

The Trust is committed to ensuring that public funds and other resources entrusted to the MAT are used properly and efficiently, and that best value is always achieved. The Trustees recognise that the payment of expenses from public funds is a sensitive matter which must be handled appropriately, and every effort is made to keep expenses to a minimum.

This policy provides guidance about expenses which can be reimbursed to:

- Employees of CAM Academy Trust.
- Members, Trustees, and Local Governors of Academies in CAM Academy Trust.

### **Reimbursement of expenses**

Expenses will only be reimbursed where:

- They have been wholly and necessarily incurred on behalf of the Trust.
- Amounts charged are incurred in accordance with this policy.
- Either:
  - They are supported by receipts from a supplier. Credit card slips do not constitute receipts from a supplier and expenses incurred will not be reimbursed based on the submission of credit card slips alone.

Or

  - They are for mileage incurred on the Trust's business supported by a log of miles travelled and the reason for the travel.
- They have not been reimbursed by another party and the claimant has signed a claim form to state that this is the case.
- The claim forms have been authorised as follows:
  - In the case of a Member, Trustee, or Local Governor, claim forms will be submitted for approval to the Chair of the Trust Board. In the case of a claim by the Chair of the Trust Board the claim form will be submitted to the Chair of the Finance and Resources Committee.
  - In the case of employees, claim forms will be authorised by their line manager.

Claims delayed by more than three months after the expenditure was incurred **will not** be reimbursed.

In the case of Members, Trustees, and Local Governors, any claim that appears excessive or inconsistent with this policy will be investigated by the Chair of the Trust Board. Such a claim by the Chair of the Trust Board will be investigated by the Chair of the Finance and Resources Committee. In all cases, a report will be produced for the Finance and Resources Committee who will decide on the action to be taken.

Breaches of policy, abuse, and inappropriate claiming/authorisation of claims under this policy will be investigated and may lead to disciplinary action in the case of employees.

If the position regarding the reimbursement of expenses is unclear, further advice can be obtained from the Director of Finance and Operations. Advice should be obtained before incurring the expenditure.

### **Expenditure which will not be paid out of Trust funds**

The following types of expenditure will not be paid out of Trust funds:

- Alcohol purchases.
- Parties/meals for employees other than those paid for by relevant staff welfare funds.

### **Responsibilities of the person authorising claims**

All claims for the reimbursement of expenses must be made on an official claim form and independently authorised in accordance with this policy. A sample claim form is attached to this policy.

By authorising a claim, the authoriser confirms that:

- The expenses were wholly, necessarily, and exclusively incurred on behalf of the Trust.
- There is sufficient money in the budget to meet the costs involved.
- Due consideration has been given to achieving value for money.
- Valid fully itemised original receipts (which excludes photocopies or credit card transaction slips) to substantiate the claim have been provided by the claimant and these do substantiate the claim.
- In the case of mileage, that the log of mileage presented with the claim has been checked by the relevant finance office.
- The expense claim adds up correctly.

Expense claims that do not meet these requirements will be returned to the claimant, which may delay or prohibit payment.

### **Expenses for Members, Trustees, and Local Governors**

Academies must comply with their articles of association. The DfE model articles of association include the following text: *'a governor may at the discretion of the governors be reimbursed from the property of the academy trust for reasonable expenses properly incurred by him or her when acting on behalf of the academy trust but excluding expenses in connection with foreign travel'*.

Members, Trustees, and Local Governors intending to claim expenses should ensure prior approval has been obtained from the Chair of the Trust Board, or, in the case of the Chair of the Trust Board, by the Chair of the Finance and Resources Committee.

Once prior approval has been received, Members, Trustees and Local Governors wishing to make claims under these arrangements should complete a claim form (obtainable from the relevant Academy finance office) and return it to that office within two weeks of when the expenses were incurred. A sample claim form is attached to this policy.

### **What Members, Trustees and Local Governors can claim**

Members, Trustees, and Local Governors:

- Must not be paid an allowance to attend meetings.
- Must not be reimbursed for loss of earnings.
- Must make maximum use of the most efficient means of the travel options available wherever possible, for example off-peak train times, car-sharing.
- Can claim the actual costs that they incur in carrying out their duties as a representative of the Trust. Claims may be made for:
  - Childcare or babysitting expenses when attending Trust meetings.
  - Care arrangements for an elderly or dependent relative when attending Trust meetings.
  - The extra costs they incur in performing their duties either because they have special needs or because English is not their first language.
  - The cost of travelling to meetings/training courses. If mileage costs are to be reimbursed these will be at the current rate authorised by the Trust. It is the responsibility of the claimant to ensure that there is an appropriate level of insurance if a private vehicle is to be used.
  - Telephone charges, photocopying, stationery, postage etc.
  - Telephone rental and broadband subscription, so long as these are split to reflect the percentage of time relating to usage on behalf of the Trust.
  - Reasonable overnight accommodation and subsistence, including any essential care costs, while attending essential events such as voluntary sector conferences or specialist training courses. The claimant should contact the Director of Finance and Operations in advance to ascertain whether the proposed costs are considered reasonable.
  - Relevant training materials and publications not already provided by the Trust. The claimant should contact the Director of Finance and Operations before buying these. A Trust subscription may represent better value for money.

Members, Trustees, and Local Governors must follow the same guidance as employees about when and how much they can claim as expenses. This guidance is given below.

If an individual's claim is being considered or approved, that individual must withdraw from the meeting because he or she will have a financial interest in the outcome of the discussion.

## **Expenses for employees**

Reimbursement of claims made in connection with expenses will be made through the Trust's purchase ledger. Employees wishing to make claims under these arrangements should complete a claim form and return it to the relevant Academy finance office within two weeks of the date the expenses were incurred. A sample claim form is attached to this policy.

### **Travel – value for money**

- If travelling is essential, employees must ensure that journeys are undertaken using the most economical method, for example off-peak train times or car-sharing.
- In general, arrangements for travel by public transport, for example by rail, should be made through the relevant Academy's finance office.
- Independent bookings may be made where the employee is able to achieve improved value for money or, in exceptional circumstances, in an emergency. The arrangements should be discussed with the relevant Academy's finance office in advance of the booking wherever possible.
- All receipts associated with the booking must be retained and submitted with the claim for reimbursement.
- The purchasing decision must not be influenced by any promotional incentives such as personal cash, credit card discounts or rebates.
- Employees must not benefit personally from any such incentives but should use them to offset the cost of the current or future business journeys.
- The Trust will not reimburse the cost of speeding tickets, parking fines, congestion charge penalties, library fines, interest or late payment penalties on credit card or any other avoidable surcharge. Fines, interest, and penalties will be treated as personal expenses.

If you have had an accident or have a disability which necessitates reasonable adjustments for travelling arrangements, please discuss your needs with the relevant Principal before committing any expenditure.

### **Rail travel**

- Employees are expected to book rail travel as far in advance as possible to reduce costs.
- Travel by rail must always be by standard class, and preferably at off-peak times. The Trust recognises that off-peak travel may not always be possible due to the need for arrival at meetings and other events at specific times.
- An open ticket may only be purchased if it is not possible to know the finishing time of a meeting or event. In this event, the booking of a restricted ticket for the outward journey should be possible.

### **Private cars**

Private cars can only be used in accordance with the Trust's Driving Policy.

- It is the responsibility of the employee to ensure that there is an appropriate level of insurance on the private car to be used, for example in connection with business use and for transporting associated passengers. Any expense associated with a change to a personal insurance policy

will not be reimbursed. The Trust will not reimburse the cost of any damage to a private car if incurred on Trust business. It is the responsibility of the individual to insure against this.

Private cars should be used only under the following conditions:

- The use is approved by the relevant Academy Principal in advance.
- The journey is made by the shortest appropriate route. However, the travel time should also be taken into consideration because there may be situations where it would be significantly quicker to take a route of greater distance, for example, if the longer route involves motorway travel rather than travelling on a small country road.
- Where two or more Academy representatives travel together, so that the combined cost of their journey by public transport would exceed that calculated using the mileage rates provided by the Academy.
- The traveller is disabled or is assisting a disabled person.
- Where bulky equipment is being carried.
- Where the destination is not accessible by public transport.

The current Trust mileage allowance is 45 pence per mile for the first 10,000 miles and 25 pence per mile thereafter. 45 pence per mile is the maximum rate which can be paid for the first 10,000 miles in a tax year without deduction of tax under HMRC guidance. A tax year runs from 6 April in one year to 5 April in the following year. This rate has been calculated to cover fuel, depreciation, wear and tear of the vehicle and business use insurance. It is not anticipated that employees will claim mileage totalling anywhere near 10,000 miles in a tax year as they are expected to minimise travel by car.

Where the use of a private car is approved, normal parking charges, congestion charges and tolls incurred on business journeys may be reclaimed.

### **Home to work travel**

Employees are responsible for the costs associated with travel between their home and their place of work, which will normally be the relevant Academy. Travelling costs between home and the normal place of work can never be claimed.

If you are in doubt as to your normal place of work, please contact the Finance and Operations Director.

### **Taxis**

Taxi fares may be claimed where suitable public transport is unavailable, where there are issues of personal safety or welfare, or in other exceptional circumstances. Such arrangements must be approved by the relevant Principal in advance of the travel, unless travel in an emergency proves necessary. Evidence of this approval must be attached to the expense claim form.

### **Subsistence expenses**

There will be no reimbursement for the purchase of alcohol as part of subsistence. The purchase of any alcohol will be at the individual's expense.

### **Overnight accommodation**

The cost of overnight accommodation is considered a legitimate expense where an employee cannot reasonably be expected to make the return journey to and from a meeting or event in the same day.

All bookings for overnight accommodation should be made through the relevant Academy's finance office. Bookings made by individuals will not be reimbursed, unless there are exceptional circumstances, when the prior approval of the relevant Principal must be granted.

### **Entertaining and hospitality**

#### **Business entertaining**

- It is recognised that there is a legitimate business need, on occasions, for representatives of the Trust to entertain or provide hospitality to official visitors to the Academies within the Trust.
- When entertaining official visitors, the representation from the Academy should not be disproportionate to those being entertained. There should be more external guests than Academy employees at any one event and only essential employees should attend.
- Water, teas, coffee, and other refreshments, including light lunches or a modest dinner are a permissible expense when providing hospitality to external visitors to the Academy, or candidates for interview. In-house catering provision will be used wherever possible.
- Hospitality costs must be authorised by the relevant Principal in advance, who should record the reason why they feel this provides value for money to the Academy. The costs should be kept to a minimum and paid for through private/unrestricted funds.
- The following information must be provided to support the expense claim:
  - The names of the attendees.
  - The organisation which they represent.
  - The purpose of the entertainment.
  - The reason why the Principal believes this provides value for money to the Academy.

#### **Staff entertaining**

Academy funds must not be used:

- To provide hospitality or meals for staff.
- To purchase food or beverages at restaurants or hotels for Academy staff and/or their families.

Where Academy staff are on residential training courses, personal expenditure incurred during an overnight stay such as alcohol, newspapers, private telephone calls etc, must be paid for before departure by the employee and cannot be reclaimed from the Trust.

#### **Home telephone/broadband/personal mobile phone costs**

The Trust will not reimburse personal mobile phone rental costs, home broadband or home telephone rental costs. The Trust will, however, reimburse the costs of business calls made from a home telephone or personal mobile phones where these are incremental costs over and above fixed rental costs. All claims should be supported by itemised telephone bills.

### **Arrangements for review of the expenses policy**

The relevant Academy's finance office is responsible for ensuring all payments are processed in accordance with the agreed rules and limits in this policy and that any other claims are brought immediately to the attention of the Director of Finance and Operations.

This policy will be reviewed annually by the Finance and Resources Committee to consider any changes that need to be made on the advice of auditors or to reflect decisions made on any excessive or inconsistent claims that may have arisen during the year.





