



Staff Expenses Policy

1 Scope

All staff have a responsibility to ensure that financial and other resources entrusted to Ivy Education Trust are used to best effect in order to further the best interests and the purpose and objects of the Trust and its schools. 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.

Staff must also be aware that public relations and perceptions require that Ivy Education Trust not only has a rigorous, effective and transparent Reimbursement of Expenses Policy in place, but also that no misleading or unfortunate impression can be created in the application of the policy. Accordingly, the Accounting Officer may investigate claims that appear excessive or inconsistent, and the internal auditor in conjunction with the external auditors will be requested to carry out periodic reviews of the application of the policy.

The CEO 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 Ivy Education Trust's public funding is put, and this policy contributes to the framework within which this accountability sits.

2 Requirements

Categories of Claimants

- Staff – Ivy Education Trust 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 travel re-imbursment claims will normally be paid via the payroll system and should be signed off by the relevant budget holder.
- Non-employees – Travel for candidates for interview and for other non-employees may be reimbursed with the authority of the school's Headteacher.

Application for reimbursement should be made by an expense claim form which must be approved for payment by the Appointing Officer.

Authorisation and Responsibility

All staff should submit expenses using the iTrent employee self-service. For mileage claims, authorisation will only be completed if the appendix 1 has been signed and returned to the Trust office no longer than 1 year prior to the claim.

Expenses authorisation table

Employee	Authorised By
Teachers, TAs, MTAs, administrators	Headteacher
Members of Senior Leadership Teams across the Trust with the exception of the CEO	Headteacher/CEO
Trust Executive Team/Trust Central Team	CEO
CEO	CFO/Chair of Trustees

Travel

- Home to School Travel – Staff are responsible for the cost of all travel between their home and their normal primary place of work.
- Staff may use their private cars for school purposes, including inter site travel, and will be reimbursed at the appropriate rates set by Ivy Education Trust. All mileage allowance payments will be set at the HMRC approved amount.
- Mileage will be paid only for journeys which start and end at normal place of work, or from home to destination, whichever is the shortest distance. If Traveling directly from or to home the normal mileage which would have been travelled from home to the academy should be deducted from the total mileage claim for the journey.
- Use of Private Cars on Long Journeys – 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.
- Fines – 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 Ivy Education Trust.
- Insurance – Drivers must ensure that their private vehicle is adequately insured for appropriate business use, as the driver is personally liable for any incident.
- Roadworthiness of Private Vehicles – Drivers must ensure the roadworthiness of

their vehicle and that the vehicle meets all the requirements of the Road Traffic Act.

- Public Transport – The use of public transport is encouraged as appropriate, and should be used where possible and cost effective.
- Taxis – 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:
 - Where heavy baggage or equipment is being transported; Where no public transport is available;
 - When a member of staff has a temporary or permanent mobility issue, or where personal security is perceived to be an issue.
- Rail – Rail tickets should be purchased in advance, wherever possible, in order to secure the lowest price, and should be standard class. Journeys should be planned in good time to ensure good value and ticket purchased by school finance teams.
- Air – Where it is the most cost effective (including time cost) method of travel, staff may travel by air. The claimant should obtain prior approval from the CEO before booking air travel. Staff should travel economy class.
- Congestion and Toll Charges – 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.
- Foreign currency required e.g. for school-organised educational and cultural visits abroad with students should normally be purchased via the school's Finance 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.

Subsistence

When staff are working away from their main school base and meals are not provided as part of the purpose for travelling (e.g. attendance at a conference), staff may claim reasonable subsistence costs up to a maximum of £20 per working day, and up to £50 per 24-hour period away. The Trust will not reimburse the purchase of any alcoholic beverages. These sums are the maximum sums that can be claimed, and reimbursement will only be made for the actual sums spent, up to the maximum permitted, and not round sum unsupported allowances. Staff should carefully consider the appropriateness of consuming alcohol whilst away but off duty. All claims must be supported by appropriate detailed VAT receipts or invoices.

Overnight Accommodation

Overnight stays must be pre-approved in line with the expenses authorisation table. Best Value and reasonableness of expenditure must be transparent when selecting accommodation.

Reimbursement

Staff will be reimbursed for expenditure on completion of the appropriate claim form and after authorisation of the claim by the approved signatory. Reimbursement of travel claims will normally be made within the next payroll run after submission of the approved claim to the School Finance Office. 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 direct payment into the individual's bank account, in appropriate circumstances e.g. a delay in reimbursement may cause the claimant a cashflow difficulty.

Loyalty/Reward Cards

Personal loyalty cards or credit/debit cards that provide rewards (e.g. Air Miles, Nectar points) must not be used for Ivy Education Trust's expenditure. This may lead to disciplinary procedures.

Eyesight Test

In accordance with the Health and Safety (display screen equipment) regulations 1992, the Trust will contribute £50 towards the cost of the eyesight test and glasses.

In compliance with the requirements of the Health and Safety (Display Screen Equipment) Regulation 1992 and as amended, the Trust has adopted the following procedure with regard to the provision of a member of staff's eye and eyesight tests. This forms part of the Health & Safety policy of the Trust. Entitlement to such a test will relate only to a member of staff who has been designated as a Display Screen User. If necessary, a risk assessment can be carried out at the individual's request.

Definition of a Display of a Display Screen User

A Display Screen User is any member of staff who habitually uses display screen equipment as a significant part of their normal working day. As a guide, if a member of staff uses display screen equipment continuously for periods of an hour or more on most days worked, they are likely to be classified as a user.

Provision of Eye Testing

If a member of staff qualifies as a user, then they are entitled to ask for a contribution towards an eyesight test and glasses by the Trust and to be carried out by a qualified ophthalmic optician.

How to Request an Eye test

Members of staff must request an eye test by completing the Eyesight Test Referral Form in Appendix 2 of this document. The form should be submitted to their line manager who

will sign the form to confirm they are a regular display screen equipment user and, therefore, have an entitlement to a refundable eyesight test. The completed form should be given to the Finance Officer at the School/College they work in.

Further Eye Tests

Repeated testing is carried out under this policy according to the clinical judgement of the ophthalmic optician. Usually this is approximately every 2 years, but may, of course, vary according to individual need. It will be the member of staff's responsibility to make arrangements for a retest at the appropriate time. If the eye test shows that the user requires glasses specifically for display screen equipment work, the School/College within the Trust will contribute towards an eyesight test.

AMENDMENT RECORD

DATE	REVIEWED BY	NATURE OF CHANGE	DATE OF NEXT REVIEW
02/10/2018 Finance Committee 27 th November 2018 Adopted by Board of Directors December 2018	A Webber	Policy creation	
OLT May 2020	J Newman	Update to OLT, include attachment to sign to indicates proof of business use of car. iTrent employee self service	No later than May 2024
30.11.2022	Policy Review Group/Full Board Adopted 15.12.2022	Updated to Ivy Education Trust. Increased sustenance costs and clarification regarding alcohol purchases.	No later than November 2026
12.12.2023	G.Hodkinson	Updated to include eyesight test procedure and form.	No later than November 2026

Appendix 1

To be signed by all drivers who plan to use private vehicles for Trust business. To be signed and returned no longer than 1 year prior to any claim.

All drivers must:

- Hold a valid driving license for the type of vehicle being driven
- Be fit to drive
- Have no medical condition which affects their ability to drive
- Have a valid MOT for any vehicle older than 3 years old
- Ensure that any vehicle is roadworthy, including brakes, lights, tyres, bodywork, wipers, mirrors, etc.
- Ensure that any vehicle used has current road tax

Insurance:

- Maintain valid insurance, as a minimum, for third part liability. Ensure that the insurance covers business use during the working day.

Safety:

- Be familiar with, and drive in accordance with the Highway Code at all times
- Before driving not to consume alcohol or drugs which may impair driving
- Ensure that all passengers wear seat belts as appropriate at all times.

To be completed by Driver:

I have read and understood the above requirements and agree to comply with them. I agree to inform the Trust if circumstances change and I can no longer comply with these arrangements.

Signature: Date:

Name (Please print):

This form must be returned to the Trust's central team office prior to use of a vehicle for business use and authorisation of a mileage claim.

Appendix 2

EYESIGHT TEST REFERRAL FORM

(DISPLAY SCREEN EQUIPMENT USERS)

Name of Employee:

Job Title:

I have identified the above member of staff as a regular Display Screen Equipment user and request an eyesight test in accordance with the Ivy Education Trust Staff Expense Policy.

The Trust will contribute up to £50 for the costs of an eye test.

Name of Referring Line Manager:

Line Managers Signature: Date:

School/College Name:

I confirm that I am a regular Display Screen Equipment user and request an eyesight test. I note that the school/college I work for will contribute up to £50 for the costs of an eye test.

Employee's Signature:

Date:

Once this form has been completed and signed/agreed by your line manager you are able to proceed to have your eyesight test carried out. Once completed you must obtain a receipt and forward this to the finance team within your school/college.

You must enter the claim on iTrent for reimbursement.