



Cherry Tree Trust

Staff Expense Policy

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Contents:

1. Introduction
2. Aims/Scope of the policy
3. Purchase approval
4. Reclaiming expenses
5. Petty cash in advance
6. Staff travel expenses

1 Introduction: This policy and procedure has been written by the Trustees of the Cherry Tree Trust to define the expected conduct of all staff engaged at a School within the Cherry Tree Trust, whether in paid or voluntary employment, in relation to deterring and/or detecting fraud and corruption, and who to report it to.

- 1.1 Where possible, staff should go through the standard purchasing procedure of purchase requisition, purchase order and invoice.
- 1.2 On occasion, it may not be possible to follow this procedure and staff may need to purchase on the school's behalf and receive subsequent reimbursement from the school.
- 1.3 Examples of the type of expenditure that may fall within this area include some travel expenses (e.g. taxi fares, bus fares, train fares purchased last minute) and low value items purchased from small local suppliers (e.g. unusual curriculum materials, textiles etc).
- 1.4 Staff should aim to plan any travel in advance so that tickets can be purchased online in advance using the school's credit card, and therefore avoiding the need for staff to incur these costs.

1 Aims/Scope of the Policy

- 1.1 The aim of this policy is to set out our procedure for staff to reclaim staff expenses. It will also outline more specifically what can be claimed for with regard to staff travel expenses.
- 1.2 The scope of this policy extends to all employees, permanent, voluntary and fixed term within any school within the Trust.

2 Purchase approval

- 2.1 Only budget holders have designated approval to spend school funds.
- 2.2 Any staff member who intends to incur cost on behalf of the school from their own funds, and will subsequently require reimbursement from the school, should obtain prior approval from the budget holder. At this stage this can be informal verbal approval.
- 2.3 Staff should be aware that should this prior approval not have been sought, the school may refuse to reimburse any expenses that are subsequently incurred.
- 2.4 As an indication, the maximum amount that should be incurred and reclaimed via staff expenses is £50. On occasion there may be a need to incur higher costs than this but consideration should therefore be given to obtaining a cash float in advance (see Section 5).

3 Reclaiming expenses

- 3.1** Any expenses reclaimed by staff should be detailed on a Staff Expense Claim form.
- 3.2** Each item of expenditure should be detailed.
- 3.3** Receipts must be numbered and attached to the claim.
- 3.4** Receipts should not contain any personal expenditure. Staff should pay for items to be reclaimed from the school separately so that the full value of the receipt is claimed for.
- 3.5** If a receipt is not available, for example for parking tickets or underground tickets, this should be highlighted on the claim.
- 3.6** Claims will not be reimbursed without receipts except by the discretion of the School Business Manager or the Head teacher.
- 3.7** Where VAT is separately identified on the receipt this should be split out on the claim form.
- 3.8** Once completed, the expense form should be signed by the claimant and School Business Manager.
- 3.9** Completed forms should be submitted to the Finance Department. Claims will be reimbursed by BACS if they are over £10. Amounts less than £10 will be reimbursed by petty cash. Reimbursement will be made within 10 working days.

4 Petty Cash in advance

- 4.1** On occasion it may be appropriate to obtain a small amount of petty cash in advance from the finance office to cover potential expenditure. This may be appropriate if a member of staff needs to make a purchase through the staff expense process but does not have sufficient personal funds in which to do so.
- 4.2** A "Petty Cash in advance" form should be completed.
- 4.3** The form should be printed out and authorised by the budget holder and passed to finance.
- 4.4** The maximum amount of cash that can be obtained in advance is £150 and will require the advance approval of the School Business Manager or the Head teacher.
- 4.5** Once the purchases have been made, the procedure in Section 4 regarding reclaiming expenses should be followed as normal, i.e. a staff expense form is completed, receipts are attached and the form is authorised as normal.

- 4.6** The completed staff expense form, along with any change, should be passed to the Finance Department. Note the total amount on the claim form, plus any remaining change, should equal the initial amount given in advance. Any variance must be reviewed and approved by the School Business Manager.

5 Staff Travel Expenses

- 5.1** Whenever possible, travel tickets should be purchased in advance using the school's credit card. Please see the Finance Department who will support with this.
- 5.2** Staff should use public transport whenever possible as this is invariably cheaper than mileage costs (when purchased in advance).
- 5.3** Standard class travel must be used at all times except if first class is purchased in advance and is cheaper or the same price as standard class.
- 5.4** Taxis should only be used when there is no viable public transport alternative or when safety of staff is of concern.
- 5.5** Actual costs will be reimbursed for any refreshment costs purchased whilst travelling on school business.
- 5.6** As a guide, staff would only be expected to claim for refreshment costs if they are away from school for more than 5 hours.
- 5.7** No more than £5 will be reimbursed for breakfast, £5 for lunch, and £10 for dinner, except in exceptional circumstances pre-agreed by the Head.
- 5.8** No alcohol costs will be reimbursed.
- 5.9** Staff travelling as part of a school trip are expected to follow the meal provision provided for the students.
- 5.10** Staff on a reconnaissance for a school trip should agree in advance with their Line Manager regarding what is appropriate to be claimed dependent on the travel time and individual circumstances of the trip.
- 5.11** Mileage costs are only reimbursed if staff have provided all relevant documentation including MOT certificate, Insurance certificate (showing business and commuter use) and driving licence.
- 5.12** Staff should note that if they are unable to provide any of this documentation they will not be able to reclaim these expenses. Public transport should be used instead.
- 5.13** Mileage is paid at the Local Authority mileage rate (please contact finance for the latest rate)