**EXPENSES POLICY**

Drafted by: HR in consultation with Judicium
Reviewed: January 2022
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**Introduction**

This policy applies to all employees of Woodside High School (collectively referred to as “you” and “Staff” in this policy) who are advised to familiarise themselves with its content.

This policy sets out in Woodside High School’s guidelines for the reimbursement of travel, hotel, and other expenses you may incur whilst working for Woodside High School. It also sets out the procedure for obtaining reimbursement, including the evidence you must provide and the level of authorisation you must obtain.

This policy does not form part of any employee’s terms and conditions of employment.  It is not intended to have any contractual effect.  Woodside High School reserves the right to amend this policy at any time.

In providing reimbursement of expenses, Woodside High school will comply with its obligations in respect of PAYE deductions for income tax and national insurance contributions.

If you are uncertain as to whether a particular expense will be reimbursed, please contact the Finance at Woodside for the expense incurred.

**Reimbursement of Expenses**

Woodside High school will reimburse all reasonable expenditure incurred in accordance with this policy. Any attempt to make an expense claim that is fraudulent, or in breach of this policy, may lead to disciplinary action in accordance with Woodside High Schools’ Disciplinary policy and procedure.

In accordance with this policy, you must obtain the prior approval from your line manager before incurring any expenses.

The following expenses are those not permitted to be claimed by staff:

* employees acting as agents for Woodside High School – where an employee pays for any goods and services which are not specifically consumed by the employee then the reimbursement should be made via accounts payable;
* relocation expenses;
* parking and speeding fines.

Expenses will only be reimbursed if they are:

* claimed using forms that are available from finance and submitted and signed off by line manager, then pass onto finance
* submitted within 28 days of the date on which they were incurred;
* supported by relevant documents (for example, VAT receipts, tickets, and credit or debit card slips); and
* where required, authorised in accordance with instructions in force at the time the expense was incurred.

Claims for authorised expenses submitted in accordance with this policy will be paid directly into your bank account at the next pay

In exceptional circumstances we may, at our discretion, agree to reimburse expenses that have not been incurred or submitted in accordance with this policy. In each case you should provide full details of why it was not possible to follow this policy.

Any questions about the reimbursement of expenses should be put to your line manager before you incur the relevant costs.

**Submitting Expenses Claim**

When submitting your claim, you must provide evidence of the expenses claimed in the form of original receipts, invoices or similar documents setting out:

* the name, address and VAT registration number of the supplier;
* the cost (including VAT) and description of the goods or services; and
* the date of the supply.

When submitting claims for items paid by credit card, you must provide an itemised receipt giving details of VAT registration numbers and amounts.

Woodside High School reserves the right to refuse to reimburse any claim that has not been submitted before the deadline set out above unless exceptional circumstances apply explaining the late submission.

**Travel Expenses**

The school will reimburse the reasonable cost of necessary travel in connection with our business. The most economic means of travel should be chosen if practicable/possible and you should use existing travel cards and season tickets wherever possible. The following will not be treated as reasonable means of travel in connection with our business:

* travel between your home and your usual place of work;
* travel which is mainly for your own purposes; and
* travel which, while undertaken on our behalf, is similar or equivalent to travel between your home and your usual place of work.

**Trains -** You will only be reimbursed for the cost of standard class travel unless expressly authorised in accordance with the current authorisation procedure to travel first class. A receipt should be obtained for submission with expenses claim form.

**Taxis -** We do not expect you to take a taxi when there is public transport that would not greatly increase your journey time. However, when this is not the case, or the number of staff travelling together makes it cost effective to do so, you can travel by taxi. A receipt should be obtained for submission with expenses claim form.

**Car -** Where it is cost effective for you to use your car for business travel, and you have been authorised to do so and have insurance for business use, you can claim a mileage allowance on proof of mileage in accordance with the current authorised mileage rates as stipulated by HMRC. Details of the current mileage rates can be obtained from finance. You can also claim for any necessary parking costs which need to be supported by a receipt or the display ticket.

Other than in exceptional circumstances, when we may exercise our discretion to do so, we will not reimburse any penalty fares or parking fines that you may incur while travelling on our business.

**Accommodation and other Overnight Expenses**

If you are required to stay away overnight in the course of your duties, you should discuss accommodation arrangements with your line manager in advance. Where possible, arrangements will be made by the finance department on your behalf, but where this is not possible you will be advised of the documentation that you will need to submit to reclaim expenses.

When making a hotel booking for the purpose of School business you are expected to exercise common sense when choosing your hotel, based on cost, location, and availability.

If you are required to stay away overnight in the course of your duties, to the extent that these are not included in the cost of accommodation, we will reimburse your reasonable out-of-pocket expenses provided they are supported by receipts for the following:

* breakfast up to a maximum of £10 a day;
* lunch and an evening meal including non-alcoholic drinks up to £15 a day for lunch, £15 a day for an evening meal or, where both are incurred on the same day, an overall maximum of £40 and
* a flat rate allowance of £20 for each night spent away from home for incidental expenses.

For the avoidance of any doubt, when the cost of attending an event (such as a conference) involving an overnight stay includes the cost of accommodation and/or meals, additional claims under this policy must not be made for those items.

The school may also reimburse you for incidental personal expenses incurred while travelling on School business, such as for private phone calls, laundry, and newspapers. These must be supported by receipts and within the prevailing limits set by HMRC, which may be applied to the whole period you spend away from home, rather than to each night separately.

**Foreign visits (e.g. ski trips, cultural trips, return exchange visits)**

Whilst abroad a maximum of £20 per day per person may be claimed for additional expenses such as coffee, tea etc. Receipts are not required.

If staying with a foreign family, up to £20 may be spent on gifts for that family. Receipts are required for this.

**Entertaining Expenses**

You must obtain prior authorisation from SLT LM link before incurring expenses for entertaining clients and/or suppliers.

Your SLT LM link will normally authorise such entertaining expenses if they are within the budget and the purpose of entertaining the client and/or supplier, for example, to discuss a particular business project, or to maintain an existing business connection (or to form a new one).

The school will reimburse you for entertaining expenses provided they are authorised in advance, within the budget set for the event and incurred wholly, exclusively, and necessarily in the performance of your duties.

A proposal to entertain clients should be made in writing and should include the following details:

* what form of entertainment is proposed (for example, a meal at an identified restaurant);
* who will be attending both from our business and from the client;
* how it is considered that our business interests will be furthered by your proposal; and
* the costs it is anticipated will be incurred.

SLT LM link will discuss your proposal with you and, subject to authorisation, where possible, arrangements will be made by the finance department/admin on your behalf. Where this is not possible you will be advised of the documentation that you will need to submit to reclaim expenses.

The school will not normally reimburse you for the cost of entertaining other employees of the Woodside High School

To ensure compliance with the [Bribery Act 2010,](https://www.lexisnexis.com/uk/lexispsl/employment/docfromresult/D-WA-A-DAUY-AUUU-MsSWYWZ-UUW-UZEYAAUUW-U-U-U-U-U-U-AZWBCDDYBD-AZWAACYZBD-CZBUBAVCZ-U-U/1/linkHandler.faces?psldocinfo=Policy_expenses&linkInfo=F%23GB%23UK_ACTS%23num%252010_23a_Title%25&A=0.2109433037569335&bct=A&risb=&service=citation&langcountry=GB)you must ensure that any client and/or supplier entertaining is in accordance with the Woodside High Schools Gifts and Hospitality Policy.

**Training Courses**

The school will meet the reasonable cost of training courses which it considers necessary to enable employees to improve their effectiveness at work.

All costs and expenses of any internal training courses will be covered by the school; however, the school will also meet the reasonable cost of external training courses where it considers such training is necessary or will lead to the development of knowledge, skills or personal qualities which are likely to prove useful in performing your current or potential duties of employment. This decision is entirely at the school’s discretion.

Training courses for which the school will pay, must be authorised by the appropriate line manager with the agreement of the Headteacher before the training course takes place. A request may be refused, but in these cases a reason will be given.

Any related accommodation and travel costs will be subject to the provisions set out above (see ‘Accommodation and other Overnight Expenses’ and ‘Travel Expenses’).

**Subscriptions to Professional Bodies**

**Spectacles for Display Screen Equipment (DSE) users**

Members of staff required to operate DSE to carry out their duties will receive appropriate training to do so.

The school liability for cost is restricted to payment for basic spectacles, of a type and quality adequate for its function up to a maximum of £55 for single lens/contact lens, £100 for Varifocal plus the full cost of the sight test. If users wish to choose more costly frames, or lenses with optional treatments, the school is not obliged to pay for these. In these circumstances the individual will pay for costs in excess of the above.

Any payment by the school towards the costs of spectacles will be limited to the specified amounts. Expense claims must be authorised by the Headteacher, and expenses form from finance.