


Staff and Volunteer Expenses Policy



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Staff and Volunteer Reimbursement of Expenses Incurred on BDMAT Business

The following policy applies to staff of the BDMAT Central Team (Trust Staff) and BDMAT School staff, as well as volunteers, including directors and governors.

Policy

- 1.1 BDMAT will refund the actual travelling and reasonable out of pocket costs incurred by staff and volunteers wholly, exclusively and necessarily incurred in the performance of the duties of their employment.
- 1.2 BDMAT will NOT reimburse any expenses relating to private travel (which includes travelling to and from the regular workplace). Additionally, BDMAT may pay reasonable interview travel expenses of external candidates (but not accommodation expenses). BDMAT does not reimburse staff or volunteers for other personal expenses or any fees unless expressly approved through their Contract of Employment.
- 1.3 As a rule, BDMAT only pays expenses that are deemed by HM Revenue & Customs (HMRC) to be non-taxable benefits.
- 1.4 Reimbursement of expenses shall normally be made by BACS, using the account which the member of staff or volunteer has specified for payroll purposes.
- 1.5 Claims should normally be made within two months of the date the expenditure was incurred; no expenses will be paid in excess of six months.
- 1.6 The Head of Finance will publish monthly deadlines for payroll amendments, and expenses should be submitted prior to this date, normally this will be the 11th of the month. Expenses payments shall be made only upon receipt of a properly completed claim, together with supporting documents and vouchers.
- 1.7 All expenses (except mileage rates – see below) must be backed by a VAT receipt or other evidence of payment (e.g. tube and rail tickets). Original receipts (not photocopies) should be provided to substantiate all payments. In the absence of an original receipt (which should be an exceptional circumstance), other evidence of the expenditure should be provided, e.g. credit/debit card slip or bank statement, or if none of these are available, a written explanation must be provided to fully explain the expenditure – such payments will be discretionary and not guaranteed.
- 1.8 All expense claims must be authorised by the staff line manager or volunteer's 'line manager' (such as the chair of LAB or chair of BDMAT). Authorisation of any

expense is not simply an instruction to pay, it is a representation that the expenditure has been incurred in accordance with BDMAT business.

- 1.9 Any claims that are not supported by the necessary VAT receipt or other sufficient evidence of payment will not be processed for payment.

2.0 Travel Expenses

- 2.1 When travelling on BDMAT business the most cost effective form of transport available should be used, consistent with the purpose and schedule of the trip. Decisions could be influenced by various factors including group travel, staff time and safety. BDMAT will only reimburse the cost of the cheapest appropriate method of travel. BDMAT will not fund any overseas travel expenses or expenses incurred by an overseas trip unless prior approval was granted by the CEO (or in the case of the CEO, the Board of Directors).

- 2.2 BDMAT will meet the cost of reasonable out of pocket expenses for which it is not always possible to obtain official receipts or invoices. Examples of these will include, but are not limited to:

- Tube/bus fares;
- Parking meters;
- Taxi fares (use of tube in London however, is encouraged);
- Ferry or road toll charges; and
- Snack/ trolley meals purchased while travelling up to a maximum of £5 per person per day.

Reimbursement **will not** be made for any fines incurred while on BDMAT business, such as parking or speeding 'tickets'.

- 2.3 Travel should be by Standard Class and staff and volunteers are encouraged to seek such discounts as may from time to time be available. There may be occasions where it is appropriate and/or cost efficient to travel First Class but this should only be in exceptional circumstances and with the approval of the Director of Finance and Operations.

- 2.4 Where employees still wish to travel in First Class the Trust will only reimburse up to the cost of an equivalent standard ticket. Evidence of this cost must be provided by the member of staff at the time of the expenses claim.

3.0 Use of Private Vehicles

3.1 If you use your private vehicle for BDMAT business you will be reimbursed at the following HMRC tax free rates. These rates are reviewed and updated regularly by HMRC and the table below indicates the rates effective at February 2022. HR/Payroll will notify changes as they arise. A separate record of each journey should be kept detailing:

- Date of travel;
- Journey undertaken, highlighting from which base to which destination, inclusive of return travel; and
- Number of miles for each journey.

	Up to £10,000 miles	Over 10,000 miles
Cars and vans	45p	25p
Motorcycles	24p	24p
Bicycle	20p	20p

3.2 Any staff member or volunteer using their car/motor-cycle for business purposes should ensure that the vehicle is adequately insured for the purpose and have a valid MOT. Where cars are being used to transport pupils, it is the drivers responsibility to ensure that their insurance covers this activity. The standard rate per mile is set having taken into account any additional insurance costs, the Trust will not cover any additional insurance costs.

3.3 Travel to and from your designated place of employment (as determined by your contract of employment) does not qualify for business mileage. HMRC rules state that any payment for the expense of travel (car mileage or fares) to a principal place of employment constitutes a taxable benefit and also that travelling to and then on from the regular workplace should constitute two journeys. Business mileage excludes home to office but travel from home to a business location other than your regular place of employment and return is permissible.

3.4 For clarity a staff member or volunteer may claim the shorter distance of home to destination or designated place of employment to destination. For example, if the normal mileage from home to place of work is 10 miles and the claim from home

to destination is 25 miles, may only claim the difference between these two values i.e. 15 miles to be claimed.

4.0 Subsistence Expenses

4.1 Unless as part of an Educational Visit overnight accommodation must be agreed in advance of the trip with the Head of Finance or a member of the Executive Team.

4.2 BDMAT will reimburse reasonable costs of meals, only on the production of a valid receipt, incurred while travelling and/or staying overnight as follows:

Breakfast	£10.00 max
Lunch	£10.00 max
Evening meal	£20.00 max

If you need to leave home before 06.45, you may claim Breakfast.

If your travel time means you will not get home before 20.30 you may claim for an evening meal.

4.3 BDMAT will meet the costs of overnight accommodation which is necessitated by travel on behalf of the Trust. For overnight stays the nightly cost in a hotel should be as cost effective as possible (e.g. Travelodge/Premier Inn etc.) and not exceed £100 per night (£150 for London). These rates will be reviewed from time to time. Hotel deals inclusive of breakfast/and or dinner should be used wherever possible. If it is not possible to source a hotel at these nightly rates, and it is necessary to pay a higher rate, then prior written approval should be obtained from the CEO (or by the Chair of the Board of Directors for the CEO).

4.4 Where a claim is for meals, it must relate to the business undertaken and indicate whether self or staff and/or volunteers are present (subsistence) or if any third person was present (entertaining).

4.5 Staying with Friends/Family: BDMAT recognises that occasionally when overnight accommodation is required, staff will choose to stay with family or friends instead of in a hotel. In such circumstances it is appropriate to compensate your host, up to a value of £25.00 per night. This claim must be supported by receipts in order to be treated as an allowable expense and not a taxable benefit.

5.0 Entertaining

5.1 All business entertaining activities must be approved in advance by a member of the Executive Team and evidenced by an outcome that delivers value to BDMAT.

5.2 The purchase of alcohol for hospitality or celebration will not be authorised.

6.0 Meetings / Refreshments

6.1 Where lunches or refreshments are provided for meetings or in-house training etc. the standard practice shall be for this to be ordered and paid for through the normal BDMAT ordering and payment processes.

6.2 In the rare event that a staff member or volunteer has directly incurred these costs an expenses claim may be made, all recipients must be identified by name in the claim.

7.0 Home phones and mobile phones

7.1 The cost of incidental business calls made by staff from their personal phones, whether mobile or landline, are reimbursable upon presentation of an itemised bill, on which the business calls are clearly indicated.

7.2 No rental, line rental or service charges are reimbursable.

7.3 For staff and/or volunteers who are identified as 'essential' users – a BDMAT mobile phone will be provided under contract to BDMAT.

8.0 Educational Supplies and Teaching Materials

8.1 In the majority of cases it would be expected that all educational supplies and teaching material expenditure would have been processed through the Trust's online ordering system. In the rare cases where this is not practical the method of purchase should be agreed with the Budget Holder and the school's Finance Business Partner in advance of the expenditure taking place.

8.2 All expenditure must be supported by a relevant receipt and the Trust reserves the right to refuse reimbursement where the approval of the Budget Holder and Finance Business Partner has not been received.

9.0 Eye Test

9.1 As per HSE requirements, the Trust will pay for an eye test for employees who are judged to be essential DSE users. This assessment will be conducted by the

Headteacher / CEO for Central Staff and will consider frequency and periods of use.

- 9.2 It is likely that essential users will include ICT technicians, finance support staff and administrators; however, eligibility will be assessed on an individual basis and must be agreed with the Headteacher / CEO in advance of arranging an eye test. It is the responsibility of employees to request and arrange an eye test.
- 9.3 The Trust will cover the full cost of an eye test up to the maximum amount of £30 after any discounts or offers have been applied. This must be supported by an itemised receipt.
- 9.4 In the event that the eye test shows that the employee needs glasses specifically for DSE work, the Trust will pay for a basic pair of frames and lenses to fulfil the prescription. Any receipt for glasses will need to be supported by written confirmation from the optician confirming that the glasses are only required for DSE work. If this is the case the Trust may contact the optician directly for further information and may request that glasses are left at work at all times, in line with HSE regulations.
- 9.5 Employees may choose to upgrade frames and lenses at their own cost. Where glasses are required for use beyond DSE work the Trust is not required to contribute to the cost of glasses. The Trust does not contribute to contact lenses.

10.0 Expenses Advance

- 10.1 If a member of staff and/or volunteer anticipates incurring expenditure in excess of £50 when engaged in a specific activity, e.g. project activity or event attendance, then the staff member and/or volunteer may apply for an advance to cover the anticipated cost. The request for an advance must be put in writing and approved by the staff member's line manager. Requests must be submitted at least 5 working days in advance to the Head of Finance to guarantee availability.
- 10.2 Expense claims against the advance must be made within 5 working days of return from the activity.

11.0 Miscellaneous

- 11.1 Unless otherwise specified, Finance will code all items of approved expenditure and post without delay to the accounting system.

- 11.2 Any purchase linked to computers, telephones or high-cost items of stationery must not be purchased without prior authorisation as such items are normally purchased through the normal ordering process.
- 11.3 No member of staff and/or volunteer shall personally make any loan or advance to a member of staff and/or volunteer on behalf of BDMAT.
- 11.4 Finance Dept. staff are required to be aware of the restrictions which are placed by HMRC on payments of travel and other expenses and should check that payments made, wherever possible, do not comprise a taxable benefit. An example of this which is likely to arise is travel to work.

12.0 How to Claim Expenses

- 12.1 Staff and/or volunteers should use the BDMAT expenses claim form. Receipts should be scanned and attached to the claim. The claim should then be sent to the line manager for authorisation (for headteachers authorisation should be sought from the LAB Chair; and for the CEO for the Chair of the Board). Once authorised by the line manager the expenses will be processed and payment will then be made through the BACS system with monthly payroll.
- 12.2 In exceptional circumstances (e.g. if the claimant would suffer personal hardship) the line manager may request that payment is made by bank transfer. In these cases a signed and approved expense form should be attached to a completed and authorised payment request form and submitted to the Finance Department (*payment request forms can be requested from the Finance Department, who can supply an electronic template or hard copy form*).

13.0 BDMAT Credit Card

- 13.1 Certain individuals may be allocated a company credit card which may facilitate the purchase of items online. Use of the card is covered by a separate policy managed by the Director of Finance & Operations, who will provide support to card-holders regarding its correct use.

14.0 BDMAT Central Team – Office Relocation

- 14.1 In March 2022 the location of the BDMAT Central Office will change from 1 Colmore Row, Birmingham to be based in Christ Church, Church of England, Secondary Academy (CCSA), in the Yardley Wood area of Birmingham.
- 14.2 As part of the transitional arrangements for the move of offices, members of the BDMAT Central Team will be able to claim through expenses the additional costs

of travel to CCSA, compared to the costs of travel to 1 Colmore Row, through to the 31 August 2023.

15.0 BDMAT Central Team – Hybrid Working

15.1 Following the relocation of the BDMAT Central Office outlined above, members of the BDMAT Central Team may request to work on average up to two days from home a week.

15.2 Where employees request this, and the request is approved, travel expenses for the use of private vehicles (set out in section 3) will be viewed over the course of a week as opposed to each journey made. The only exception to this will be the additional costs related to the relocation of the office as set out in section 14.

16.0 Governors and Directors Expenses

16.1 Governors and Directors (Trustees) are able to claim expenses to cover any expenditure necessarily incurred to enable them to carry out their duties. In line with ESFA regulations this can not include any attendance allowances or payments to cover any loss of earnings.

16.2 All expense payments to Governors will be made out of the school's revenue budget for the year the expense is incurred. Trustee's expenses will be met from the Trust's revenue budget.

16.3 Expenses paid will be in line with the criteria set out for employees of the Trust as detailed above. Rail travel will be reimbursed for Standard or First Class Travel, without prior approval and mileage will be paid at a fixed rate of 45p per mile.

16.4 Governor's and Director's expenses are to be submitted using the non-employee expenses form and be approved by the Chair of LAB (for Governors) or Chair of Directors (for Directors).

16.5 International travel will not be reimbursed unless through prior agreement of both the Chair of Directors and the Chief Executive.