



# **Staff Benefits and Expenses Policy**

**New Policy: January 2021 v1.0**

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**Document Control- Changes History**

Version	Date	Amended by	Recipients	Purpose
1.0	August 2020		All Plymouth CAST Employees	New policy to replace policy issued in September 2021

**Approvals**

This policy requires the following approvals:

Board	Chair	CEO	Date Approved	Version	Date for Review
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	July 2021	1.0	September 2023

**National/Local Policy**

☐ This policy must be localised by Academies

☒ This policy must not be changed, it is a CAST/National Policy (only change logo, contact details and any yellow highlights)

**Position with the Unions**

Does the policy require consultation with the National Unions under our recognition agreement? ☒

Yes ☐ No ☐ If yes, the policy status is: ☒ Consulted and Approved ☐ Consulted and Not Approved ☒ Awaiting Consultation

**Distribution**

This draft document has been distributed to:

Position	Date	Version
All CAST Central employees, CAST Headteacher, CAST Directors, JCC	September 2021	1.0

## **1. Vision and Values**

- 1.1. Plymouth CAST is a multi-academy trust of Catholic schools which is part of the mission of the Catholic Church dedicated to human flourishing and the building of a kingdom of peace, truth and justice. The Trust is to be conducted in all aspects in accordance with canon law and the teachings of the Roman Catholic Church and at all times to serve as a witness to the Catholic faith in Our Lord Jesus Christ.
- 1.2. Our vision and values are derived from our identity as a Catholic Trust. Central to our vision is the dignity of the human person, especially the most vulnerable. Our academies are dedicated to providing an education and formation where all our pupils and young people flourish in a safe, nurturing, enriching environment. All governors in our academies are expected to be familiar with the vision, mission, values and principles of the Trust and not in any way to undermine them. They should support and promote the vision and conduct themselves at all times in school and on school business according to the vision and principles of the Trust
- 1.3. Plymouth CAST expects all its employees to recognise their obligations to each school within the Multi-Academy Trust, the public, pupils and other employees and to provide consistently high standards of education and performance at all times and in accordance with Plymouth CAST's vision, mission and principles.

## **2. Purpose**

- 2.1. This policy provides detailed guidance on the processes and procedures for the reimbursement of expenses (e.g. travel, subsistence, courses fees etc) which have been incurred wholly necessarily and exclusively whilst working on behalf of the Trust and exclusively for the performance of their duties.
- 2.2. All those using this policy must ensure that financial and other resources entrusted to the Trust are used to best effect in order to further the best interests and the purpose of the School/Trust.
- 2.3. Public relations and perceptions require Plymouth CAST have a rigorous, effective and transparent Staff Benefits and Expenses Policy. There must be no misleading or unfortunate impression in the application of this policy. The responsible officer/independent reviewer in conjunction with external auditors will carry out periodic reviews of the application of the policy.
- 2.4. The Chief Executive Officer as formally designated Accounting Officer is responsible for ensuring compliance with all Financial Regulations, Policies and Procedures. The Accounting Officer is answerable to Parliament via the Public Accounts Committee for all uses to which Plymouth CAST public putting is put, and this policy contributes to the framework within this accountability sits. The adherence to policies is delegated through to senior executive leaders and head teacher.

### **3. General Principles**

- 3.1. All employees should not incur any personal financial benefit through their employment by the Trust, other than their agreed salary or necessary expenses as detailed within this policy which have been approved. Any breach to this may lead to disciplinary procedures.
- 3.2. All employees must disclose any pecuniary or other links they may have with the Trusts suppliers by means of a completed entry in the 'Register of interests'
- 3.3. Wherever possible and practical employees should consider video or teleconference facilities as an alternative to travelling.
- 3.4. Categories of claimants;
  - 3.4.1. Employees of the Trust will be reimbursed for all reasonable expenses which are wholly necessary and exclusively incurred in the performance of their duties. Employees should always give consideration in using the most practical and cost-effective method of travel. Re-imbursement will be paid via the payroll system.
  - 3.4.2. Non-employees – With the authority from the CEO/Headteacher candidates can request reimbursement for travel related expenses to attend interviews. Application for reimbursement should be made via an expense claim form.
  - 3.4.3. Trust Directors and School Governors – with authority from the Chair of the Board/Headteacher directors and governors can claim expenses for attendance at agreed meetings and staff development events.

### **4. Responsibilities**

- 4.1. Employees
  - 4.1.1. All employees have a responsibility to keep expenses down to a minimum
  - 4.1.2. Employees must:
    - 4.1.2.1. Fully complete an expense claim form and provide any supporting evidence such as receipts to substantiate the claim.
    - 4.1.2.2. Ensure their line managers agree and authorise any expenses claims.
- 4.2. HR and School Administrators
  - 4.2.1. Must maintain accurate expense claims records and ensure the data is stored in line with GDPR requirements.
- 4.3. The Accounting Officer or manager with delegated authority
  - 4.3.1. (i.e. the CEO/Senior Manager/Headteacher) must ensure they fully review any expenses and associated documentation submitted before approval.

## **5. Contributions towards Fees for Approved Qualifications**

### **5.1. Contribution towards course fees**

- 5.1.1.** Approval for contributions to staff development will be at the discretion of the Chief Executive Officer/Headteacher and prioritised in support of the Trust and school improvement plan.

### **5.2. Professional membership fees**

- 5.2.1.** Where a qualification is an essential requirement for an employee's role and this is specified in the job description e.g.. the individual must be a qualified accountant or the individual must be a qualified HR professional, the cost of the specified professional membership can be reclaimed.

### **5.3. Study leave**

- 5.3.1.** Please refer to the Plymouth CAST Special Leave Policy.

### **5.4. Signed agreements**

- 5.4.1.** Employees may be required to sign an agreement for expensive staff development which binds them to:
  - 5.4.1.1.** Repay in full any contributions of their course fees if they leave the Trust within a year of completing the course; or
  - 5.4.1.2.** Repay half of any contributions towards their course fees if they leave the Trust within one to two years of completing the course.

### **5.5. Apprenticeships**

- 5.5.1.** New or existing Plymouth CAST employees are eligible to enrol on an apprenticeship.
- 5.5.2.** Should an employee who is undertaking an apprenticeship funded by the Plymouth CAST apprenticeship levy leave before completing their apprenticeship, they will not be expected to repay any monies. However, Plymouth CAST will cease to fund any further training and the apprenticeship will stop.

## **6. Expenses**

### **6.1. Employees may submit claims for expenses usually within one month of the expenditure being incurred.**

- 6.1.1.** For School based employees the Headteacher will validate the claim, ensuring the expense is justifiable and best value before this is passed onto the School Administrator/Finance Assistant for recording and processing.

- 6.1.2.** For Central based employees the line manager will validate the claim, ensuring the expense is justifiable and best value before this is passed onto Human Resources for recording and processing.
- 6.1.3.** Original receipts must be provided with all expense claims. Credit card or bank statements will not be accepted. Any VAT receipts must include the name and address of the retailer, the retailers VAT registration number, the date of purchase, details of the goods/services that have been purchased and the VAT inclusive value in Stirling
  - 6.1.3.1.** Where receipts/invoices are not available i.e. for toll charges, the reason for their unavailability must be given.
- 6.1.4.** Reimbursement will usually be made within the next payroll run after the employee submits their approved claim.
  - 6.1.4.1.** Reimbursement may be made by means of a faster payment method in appropriate circumstances if for example a delay in reimbursement may cause the employee a cash-flow difficulty

## **7. Private cars and mileage claims**

- 7.1.** Employees may submit claims for associated costs usually within one month of the expenditure being incurred.
  - 7.1.1.** Private cars may be used for journeys of less than 200 miles (round trip). It can be more cost effective to use an alternative method for journeys greater than 200 miles therefore employees should take this into consideration.
  - 7.1.2.** Where an employee is required to travel more than 200 miles (round trip), approval should be sought from the line manager.
    - 7.1.2.1.** Employees may use their private car for School purposes including inter site travel and will be reimbursed at the appropriate rate as set out by HMRC – Please see point 7.1.5.
  - 7.1.3.** Any fines such as parking, Road Traffic Act, congestion fees or penalty fines incurred are the responsibility of the employee and will not be reimbursed by the Trust.
    - 7.1.3.1.** Congestion charges only will be reimbursed at the daily rate. Employees must ensure payment is made before the deadline.
    - 7.1.3.2.** Tolls or congestion charges incurred as a result of travelling to and from work cannot be claimed.
  - 7.1.4.** Employees must ensure their private vehicle is adequately insured for business use, as they are liable for any incident.

- 7.1.5.** Employees must ensure their private vehicle is roadworthy and it meets the requirements of the Road Traffic Act.
- 7.1.6.** In line with HMRC requirements, when travelling for business by car directly from or to your home, you should deduct your usual home to work base mileage from your mileage claim.
- 7.1.7.** Mileage will be paid at the published HMRC rate. For the current HMRC mileage rates please visit <https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances/travel-mileage-and-fuel-rates-and-allowances>
- 7.2.** Home based employees are not eligible to claim mileage costs for travel to the Trust Head Office for regular meetings or as part of a hybrid working model.
- 7.3.** Mobile workers, employees who are required to regularly travel on behalf of the Trust but are based from home, should use either their home or office address as their base, dependant on which is the closest to their destination.
- 7.4.** Office based employees should use their place of work as their base for travel related claims.

## **8. Travel related expenses**

### **8.1. Business travel**

- 8.1.1.** Employees are not able to seek reimbursement for travel costs incurred in travelling from home to their normal place of work.
- 8.1.2.** Journeys from an employee's home to a temporary place of work may be claimed for if they can demonstrate additional costs have been incurred as a result. Full details of the additional costs must be demonstrated on an expense claim form and may be taxable if the change is of a more long-term nature.
- 8.1.3.** Where possible public transport should be used for journeys undertaken by employees on behalf of the Trust.

### **8.2. Personal travel**

- 8.2.1.** Personal travel linked to Plymouth CAST is discouraged however, it is recognised at times this may reduce the cost of business travel i.e. staying a Saturday night to take advantage of a lower cost fare. Where additional costs may be incurred the employee must meet these costs.
  - 8.2.1.1.** The employee must ensure they have adequate private travel insurance.



**8.2.1.2.** Weekend accommodation will be paid where the employee is unable to travel home as part of a longer business trip.

**8.2.2.** If an employee's partner who is not employed with Plymouth CAST accompanies them, the employee must cover the associated costs of their partner. Downgrading the travel or accommodation to meet the costs associated to their partner is not permitted.

### **8.3. Travel membership fees**

**8.3.1.** Plymouth CAST will not reimburse costs associated to frequent traveller membership fees.

**8.3.1.1.** Frequent membership fees or personal incentives must not deflect from using the most cost effective option.

### **8.4. Taxi fees**

**8.4.1.** When travelling by taxi a receipt must be obtained. Where possible, prior to travelling by taxi approval should be sought by the employees' line manager. Travelling by taxi should be kept to a minimum and normally used in the following circumstances:

**8.4.1.1.** Where heavy baggage or equipment is being transported

**8.4.1.2.** Where public transport is not available

**8.4.1.3.** Where an employee has a temporary or permanent mobility issue

**8.4.1.4.** Where personal security is perceived to be an issue.

### **8.5. Rail expenses**

**8.5.1.** When travelling by rail a receipt must be obtained.

**8.5.2.** First class rail travel is only permitted where the authorising manager considers that the need for a working environment is justified given the length of the journey. The only exceptions are where it can be demonstrated that it is the cheapest option of all available tickets.

**8.5.3.** Employees should take into consideration that significant savings can be obtained by specifying outward and return journeys at the time of booking.

### **8.6. Air Expenses**

**8.6.1.** Audio and video conference facilities should be considered as an alternative to travelling via air.

- 8.6.2.** For travel within mainland UK and to/from the Eurostar destinations, rail should be the default mode of travel unless it is more cost effective (including time cost) method of travel.
- 8.6.3.** Employees should travel economy class.
- 8.6.4.** Where approval has been provided to travel by air, travel should be booked by the School Administrators/School Business Managers/Executive Assistant.
- 8.6.5.** Employees should take into consideration that significant savings can be obtained by specifying outward and return journeys at the time of booking.
  - 8.6.5.1.** Some airlines will also allow changes to fixed tickets for an additional charge. This may also be cheaper than buying a flexible ticket
  - 8.6.5.2.** Fully flexible tickets should only be requested as a last resort.

## **8.7. Foreign Currency**

- 8.7.1.** Foreign currency required for, for example a School trip or cultural visits abroad, should be purchased via the School office, who should obtain the best exchange rates available.
- 8.7.2.** In exceptional circumstances where employees use their personal credit/debit card to purchase currency, full reimbursement will be made for out of pocket costs, including any bank or other associated expenses incurred.

## **9. Subsistence and overnight accommodation**

### **9.1. Meals**

- 9.1.1.** Where employees are required to work away from their normal place of work and meals are not provided as part of the purpose for travelling i.e. attendance at a conference, employees may claim the cost of meals if detailed VAT receipts or invoices are provided. Claims can be made up to the limits (including VAT and service) as shown below. These limits take into account that employees normally incur a domestic cost for meals:

<b>Meal</b>	<b>Limit (Including VAT &amp; Service)</b>
<b>Breakfast</b>	<b>£6</b>
<b>Lunch</b>	<b>£6</b>
<b>Dinner</b>	<b>£16</b>

- 9.1.2.** If one employee pays a bill on behalf of other employee's details of the reason and names of the staff members must be shown on the expense claim form.
- 9.1.2.1. Only one employee is able to submit a claim for joint expenses.
- 9.1.2.2. Claims cannot exceed the number of staff multiplied by the relevant per head cost for the type of meal.

**9.2. Overnight accommodation**

- 9.2.1.** Overnight stays must be prior approved by the employees' line manager. If an employee is required to stay in accommodation overnight away from their home, Plymouth CAST will pay for a standard single room with bathroom facilities if detailed VAT receipts or invoices are provided.
- 9.2.1.1. Below are the maximum limits claimable unless there is prior approval from an employee's line manager.

<b>Overnight stay outside of London (and other similar lower cost destinations)</b>	<b>Cost per night (excl. VAT)</b>	<b>Cost per night (incl. VAT)</b>
<b>Room Only</b>	<b>£75</b>	<b>£90</b>
<b>Bed and Breakfast</b>	<b>£85</b>	<b>£102</b>

<b>Overnight stay in London (and other similar high cost destinations)</b>	<b>Cost per night (excl. VAT)</b>	<b>Cost per night (incl. VAT)</b>
<b>Room Only</b>	<b>£105</b>	<b>£126</b>
<b>Bed and Breakfast</b>	<b>£115</b>	<b>£138</b>

**10. Spectacles for Display Screen Equipment Users**

- 10.1. Employees who are a user of display screen equipment (DSE) are entitled, on request, to receive an eye and eyesight test.
- 10.1.1.** Employees must complete a Plymouth CAST eye test authorisation form. Please see Appendix A.
- 10.1.1.1.** Authorisation must be given by the School signatory or employees line manager before booking an eye test.
- 10.1.1.2.** If glasses are required solely for DSE use, the employee chooses a pair and is entitled to receive up to £80 as a contribution from the Trust.

**10.1.1.3.** The employee must pay the cost of the eye test and the glasses and seek reimbursement by submitting an expense claim form and eye test authorisation form.

**10.1.1.4.** If no corrective lenses are required employees can claim up to £20 as a contribution from the Trust towards the cost of the eye test.

## **11. Working from home**

### **11.1. Telephone calls**

**11.1.1.** If employees use their personal home or mobile telephone for Plymouth CAST business calls, the Trust will reimburse such costs on the production of an itemised bill.

**11.1.1.1.** In line with HMRC guidance the Trust will not meet any line rental charges.

**11.1.1.2.** An expense claim form should be completed for the cost of the business call costs only.

**11.1.1.3.** The Trust will not meet the cost of phone cards for pay as you go mobile phones.

**11.1.1.4.** The Trust will reimburse the cost of business calls from a hotel room provided full details of the call, i.e. the purpose of the call and the length, are provided on the expense claim form.

### **11.2. Work from home allowance**

**11.2.1.** In the event an employee's normal place of work is their home the Trust will pay employees up to £6 a week (£26 a month) to cover additional costs to work from home.

**11.2.2.** Employees in receipt of a work from home allowance (home-based employees) are not eligible to claim expenses relating to travel to the Trust Head Office for meetings, or as part of a hybrid working model.

**11.2.3.** Mobile or office-based employees will not receive a work from home allowance, they may however be entitled to an essential car users allowance.

## **12. Review**

**12.1.** The content of this policy and procedure may be subject to revision from time to time following consultation with the recognised trade unions.

**12.2.** History of changes

Date	Page	Details of the change	Agreed by

**Policy to be reviewed by the Plymouth CAST Board in consultation with the JCC in (date) or when legislation changes or operational reasons arise.**

## Appendix 1. Plymouth CAST Eye Test Authorisation Form

### PLYMOUTH CAST EYE TEST AUTHORISATION FORM

Any employee who is a user of display screen equipment (DSE) is entitled, on request, to receive an eye and eyesight test. Employees are expected to bring this request to the attention of their Head Teacher/Line Manager by completing this form. The optician determines the frequency of repeat eye and eyesight testing for users. This is usually every two years, but it can vary for individual patients. The School must also meet costs of repeat testing. The School will contribute up to £20 for the cost of an eye test. Where the optician recommends an employee be provided with eyesight correction (e.g. glasses) specifically for their work with DSE, the law requires that the School meets reasonable costs. This is met from School funds. A reasonable contribution is now regarded as up to £80 and this contribution will be kept under review. This contribution cannot be used as part payment towards the purchase of glasses. There is no requirement on the School to contribute where 'normal' glasses, provided for reading, watching TV, or driving, are adequate for DSE use.

#### The procedure is as follows;

1. Section 1 to be completed by the member of staff requesting an eye test.
2. Authorisation completed by School signatory before booking an eye test.
3. Employee attends eye test with optician of their choice. The Optician to complete section 2.
4. If glasses are required solely for DSE use, the employee chooses a pair and is entitled to receive up to £80 as a contribution from the School. The employee must pay for their eye test and any glasses and then claim for the costs through their usual expenses claim procedure. If you have any doubt about how to claim, contact the Finance team/School administrator.
5. If no corrective lenses are required, pay for your eye test and claim through your local arrangements up to £20.

#### Please note:

- The School will not contribute towards glasses prescribed for any use other than DSE work
- The Employee is responsible for meeting any costs incurred over the amounts listed above
- Authorisation must be obtained prior to the eye test
- All claims must be supported by receipts

#### 1) EMPLOYEE/PERSON AUTHORISING TO COMPLETE

Employee name: \_\_\_\_\_ School: \_\_\_\_\_

Employee signature: \_\_\_\_\_ Date: \_\_\_\_\_

(I declare that the information provided above is correct, that I understand the terms of this agreement and that I agree for the test results to be disclosed to the School)

Authorisation: \_\_\_\_\_ Date: \_\_\_\_\_  
(School or other nominated signatory)

(I confirm that the above employee is a DSE user and uses DSE as a significant part of their normal work)

Print name \_\_\_\_\_

**2) OPTICIAN TO COMPLETE**

	Please tick one
1) Spectacles have not been prescribed	
2) Spectacles are prescribed solely for DSE use	
3) Spectacles are prescribed, but not specifically for DSE use	

Recommended re-test date	
Other comments (e.g. recommend referral to the Occupational Health Service)	

<p>Optician's name (PRINT) _____</p> <p>Optician's signature: _____</p> <p>(I confirm a full eye test has been completed on the above named employee)</p> <p>Date:</p>	<p><b>OPTICIAN'S ADDRESS</b></p>
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