



Travel and Staff Expenses Policy (Ref 08 MPTE)



Mosaic Partnership Trust

Travel and Staff Expenses Policy (Ref 08 MPTDTE)



Travel and Staff Expenses Policy (Ref 08 MPTE) History of most recent Policy changes

Version	Date	Page	Change	Origin of Change
V1.0	08/04/2024	Whole Document	Adoption by the Mosaic Partnership Trust and Implementation	New Academy Trust requirement of a Travel and Staff Expenses Policy



Travel and Staff Expenses Policy (Ref 08 MPTE)

Contents

1	Policy	4
2	Procedure	4
A1	Appendix 1: Annual Motor Declaration for staff owned vehicles	10
A2	Appendix 2: Eyecare reimbursement form (ERF)	12
A3	Appendix 3: Flu jab claim form (FCF)	13



Travel and Staff Expenses Policy (Ref 08 MPTE)

The following policy applies to staff of the Mosaic Partnership Trust (Centrally employed Staff) and the Mosaic Partnership Trust Schools (School based Staff). The policy also covers Members and Trustees.

1.0 Policy

1.1 Mosaic Partnership Trust 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. Additionally, Mosaic Partnership Trust Schools and the central team may pay the reasonable interview expenses of external candidates.

1.2 Mosaic Partnership Trust will NOT reimburse any expenses relating to private travel (which includes travelling to and from the regular workplace) and 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, Mosaic Partnership Trust 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 on the expense claim form.

1.5 Claims should be made within two months of the date the expenditure was incurred.

1.6 Expenses payments shall be made only upon receipt of a properly completed claim, together with supporting documents and receipts.

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, 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.

1.8 All expense claims less than £50 must be authorised by the staff or volunteer's Headteacher, for Headteachers – the CEO or CFO, for the centrally employed team the CEO or CFO, and for the CEO and Director of Education, the CFO.

All expense claims at or over £50 and all accommodation expenses must be authorised by the by the staff or volunteer's Headteacher, **and** the CEO or CFO, for Headteachers – the CEO or CFO **and** the Chair of the Academy Community Council, the CEO **and** CFO, for the centrally employed team, and for the CEO and Director of Education, the CFO **and** Chair of Trustees.

Authorisation of any expense is not simply an instruction to pay; it is a representation that the expenditure has been incurred in accordance with Mosaic Partnership Trust business.



Travel and Staff Expenses Policy (Ref 08 MPTE)

2.0 Procedure

Travel Expenses

2.1 When travelling on Mosaic Partnership Trust 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. Mosaic Partnership Trust will only reimburse the cost of the most appropriate method of travel. It will not fund any overseas travel expenses or expenses incurred by an overseas trip.

2.2 Mosaic Partnership Trust 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
- Telephone calls from public call boxes
- Ferry or road toll charges

Reimbursement will not be made for any fines/parking tickets incurred while on Mosaic Partnership Trust business.

2.3 Train travel other than for local/short distance (Within Wiltshire, South Gloucestershire and Bristol) journeys should be pre-booked by the central team finance department (CFO or Trust Finance Manager) who will source these and book on the member of staff behalf. These will be paid directly by the Trust and no personal expense should be incurred. Travel should be by Standard Class and staff and volunteers are encouraged to seek such discounts as may from time to time be available. For approvals see 1.8.

Use of Private Vehicles

2.4 If you use your private vehicle for Mosaic Partnership Trust business you will be reimbursed at the following HMRC tax free rates per mile. These rates are reviewed and updated regularly by HMRC and the table below indicates the current rates. EPM HR/Payroll will notify changes as they arise.

	Up to 10000 miles	Over 10000 miles
Cars and Vans	45p	25p
Motorcycles	24p	24p
Cycles	20p	20p

A record of each journey should be kept on the Mosaic Partnership Trust car mileage claim form detailing:

- Date of travel
- Journey undertaken, highlighting from which base to which destination, inclusive of return travel
- No of miles for each journey

The 'cross trust' mileage matrix must be used to calculate the mileage claim.



Travel and Staff Expenses Policy (Ref 08 MPTE)

Claims can also be made for passengers in line with HMRC guidance, 5p per passenger per business mile for carrying fellow employees in a car or van on journeys which are also work journeys for them. Only payments specifically for carrying passengers count and there is no relief if you receive less than 5p or nothing at all.

2.5 Any staff member or volunteer using his/her car/motor-cycle for business purposes should ensure that the vehicle is adequately insured for the purpose. The standard rate per mile is set having taken into account any additional insurance costs.

2.6 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. If travelling from home the number of miles usually travelled to and from your designated place of employment should be deducted from the total claim.

2.7 Examples of designated place of employment:

- Centrally employed member of staff (Central Trust Offices – Parkwall Primary School)
- School based member of staff (School or schools where the contract is based)

Subsistence Expenses

2.8 Mosaic Partnership Trust will not reimburse costs of meals incurred while travelling and/or staying overnight.

2.9 Mosaic Partnership Trust 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 (£130 for London). These rates will be reviewed from time to time. Accommodation should be pre-booked by the central team finance department (CFO or Trust Finance Manager) who will source these and book on the member of staff behalf. These will be paid directly by the Trust and no personal expense should be incurred. For approvals see 1.8.

Entertaining

2.10 All business entertaining activities must be approved in advance by the Headteacher, CFO and CEO and evidenced by an outcome that delivers value to the Mosaic Partnership Trust.

Meetings / Refreshments

2.11 Where lunches or refreshments are provided for meetings or in-house training etc. **the standard practice** shall be to pay or reimburse immediately by BACS but should a staff member or volunteer stand the cost and claim subsequently, all recipients must be identified by name in the claim.

Business Entertaining

2.12 Staff, in the execution of their duties, may be required to entertain customers, suppliers, business contacts or potential customers. The nature of the business, the names and the organisation of the people being entertained must be clearly stated on the expense claim form, or on a supporting document. Please refer to Gifts, Hospitality and anti-bribery policy.



Travel and Staff Expenses Policy (Ref 08 MPTE)

2.13 The general principle regarding the reimbursement of entertainment expenditure is that staff members will be reimbursed reasonable entertaining costs for themselves and guests where guests are present for a professional purpose, their presence is considered to be beneficial to the school / trust and where prior approval from has been granted by the CEO or CFO.

Home phones and mobile phones

2.14 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.

2.15 No rental or service charges are reimbursable.

Other expenses

2.16 Reimbursement for eyecare expenses.

In accordance with the Health and Safety (display screen equipment) regulations 1992, this policy applies when an employee regularly works with display screen equipment:

- for continuous periods of more than one hour; and
- for more than 3 hours per day;
- and who also meets most of the following criteria:
 - has no discretion as to whether the DSE can be used to do the job;
 - requires particular skills in the use of DSE;
 - has fast transfer of information between user and the screen as an important requirement of the job;
 - a high level of attention and concentration is required by the user.

Entitlement

- a) Qualifying employees are entitled to reimbursement for eye and eyesight test expenses up to a limit of £25.00 once every two years, except where it is stated by an optician that more frequent tests are required for reasons relating to DSE use.
- b) Qualifying employees are also entitled to reimbursement for lenses prescribed to correct vision defects at the viewing distance specified for display screen work (including basic frames) up to a limit of £40.00 once every two years. An exception to this timeframe is also applicable where a change of prescription for DSE use is made by an optician.
- c) If an employee elects to purchase spectacles which exceed their minimum requirement for DSE use, the Trust's liability for reimbursement will be limited to a proportion of the cost equivalent to that of a basic pair of spectacles. This will be disclosed by your optician in your optician in your Eyecare Reimbursement Form (ERF).
- d) To qualify for reimbursement, the eye and eyesight test must be carried out by an optician.
- e) There is no requirement for an employee to have completed their probation period or any particular length of service in order to qualify for reimbursement.

Procedure for claiming

- f) Before undergoing treatment of any kind, employees should download and print out a copy of the eyecare reimbursement form (ERF). Employees should also inform their Headteacher



Travel and Staff Expenses Policy (Ref 08 MPTE)

(school) and CFO (Centrally employed staff) that they are planning to claim eyecare expenses before any treatment is received.

g) Employees must hand the ERF to their optician to complete after treatment has been received. If prescription lenses are required for DSE use then they must be obtained from the optician who prescribed them.

h) Employees can make their claim once their eye and eyesight test, and any eyewear prescribed to them, has been paid for. In order to do this, the completed ERF should be sent to the central finance team, along with a scanned copy of their receipt.

i) Employees will then be reimbursed on the next BACS payment run.

Opticians

j) The cost of eye and eyesight tests as well as prescription lenses vary widely. As you may have to wait up to a month for reimbursement through your salary, it's worth comparing your options to help reduce the amount which you have to spend initially. You should also bear in mind that there are claim limits of £25.00 for eye and eyesight tests and £40.00 for eye wear when considering your choice of optician.

Employee responsibilities

k) Employees are responsible for ensuring that they qualify as a regular DSE user as stated at the start of point 2.16 above.

l) Employees are also responsible for ensuring that the amount claimed is below the established limits and reflects only the amount required to fill their prescription for DSE use and include no additional extras (such as lens coatings or upgraded frames).

Line manager responsibilities

m) To ensure that employees provide the ERF completed by their optician and that they have claimed the correct amount before approving their reimbursement request.

n) To ensure that claims are only approved that meet the eligibility criteria stated above.

21.7 Flu Jabs

a) The Mosaic Partnership Trust is committed to supporting staff who would like the flu vaccination and therefore will reimburse staff up to the value of £12 for an annual flu jab (vaccination) by completing the claim form (FCF).

b) A number of high street pharmacies and supermarkets offer the Flu Vaccine at competitive prices.

c) Some staff may be eligible for a free flu vaccine: [Flu vaccine - NHS \(www.nhs.uk\)](http://www.nhs.uk)

d) Staff should attach their receipt and attach it to the FCF (claim form) and submit it to the CFO (Central Team) and School Business Manager (School based staff).

Miscellaneous

2.18 Unless otherwise specified, the finance team will code all items of approved expenditure and post without delay to the accounting system.



Travel and Staff Expenses Policy (Ref 08 MPTE)

2.19 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 centrally by the Finance Department.

2.20 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 the Mosaic Partnership Trust.

2.21 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.

How to Claim Expenses

2.22 Staff and/or volunteers should use the Mosaic Partnership Trust expenses claim form. Receipts should be scanned and attached to the claim. The claim should then be sent to the for authorisation as per point 1.8. Once authorised the expenses will be processed and payment will then be made through the BACS system.



Travel and Staff Expenses Policy (Ref 08 MPTE)

Appendix 1: Annual Motor Declaration for staff owned vehicles

DECLARATION REGARDING INSURANCE COVER AND ROADWORTHINESS OF PRIVATE STAFF OWNED VEHICLES USED ON OFFICIAL SCHOOL BUSINESS

When using your vehicle for business purposes you must:

- Check that you have adequate insurance cover
Commuting to and from your usual place of work, is not generally classed as 'business use'. However, if you commute to a location that is not your usual place of work (e.g. to attend a training course or meeting), or if you use your vehicle to travel in relation to your work during your working day, then this will be classed as personal business use. Your insurance certificate should clearly state what use is permitted under the terms of your policy, but if this is not clear, please contact your insurance company for confirmation. Note: standard personal business use does not always include carriage of school pupils.
- Think before transporting pupils in staff vehicles
Where pupils are to be transported in staff cars the vehicle insurance must include business use and this use must include carriage of pupils. If this is not clear from your insurance documents, please contact your insurance provider to check. The vehicle must be taxed and maintained to the legally required minimum standard, and the staff member must hold an appropriate driving licence. Parents/carers must agree to participants travelling in staff cars. Where the journey is not planned or it is not practicable to get parental consent, staff **MUST** get the approval of the Headteacher.
- In all cases staff should:
 - Have the approval of the Headteacher
 - Not carry lone pupils – where possible carry 2 or more depending on the size of the vehicle and **ALWAYS** with another adult that has an enhanced DBS
 - Direct pupils to use the rear seats.
 - Ensure all occupants wear seat belts
 - Comply with the Education Visits Procedure for all planned trips.
 - Notify any work-related road incidents and comply with road traffic legislation
- If you are involved in an accident or incident, or if you receive a motoring conviction or fixed penalty notice whilst using your vehicle for business purposes, you must notify your Headteacher or if in the central team, your line manager as soon as possible. Please note that staff are expected to abide by all road traffic and parking laws whilst using their vehicle on business, and may face disciplinary action if they fail to do so. Any fine incurred will be the responsibility of the employee and will not be reimbursed by the school or Trust.
- Comply with mobile phone legislation
It is a legal offence to use a hand-held mobile phone whilst driving. Any fine incurred will be the responsibility of the employee and will not be reimbursed by the College. The employee may also face disciplinary action.
- Ensure you have the approval of your Line Manager in line with the point 1.8 of the policy. This is particularly important if you will be carrying pupils, and/or if you wish to claim mileage allowance.



Travel and Staff Expenses Policy (Ref 08 MPTE)

- Claiming travel expenses

Please see the Finance Office for details of how to claim mileage and travel expenses.

I certify that I have read and understood the guidance and the payment allowance to persons using their private cars on official school business.


Please return to your Headteacher, if in the central team to the CEO, if the Director of Education or CEO, to the Chair of Trustees.

	Please Tick
I have fully comprehensive and business use insurance	
I declare that my vehicle is taxed and roadworthy	
I have a valid MOT certificate, if applicable	
My tyres are legal (minimum 1.6 mm across $\frac{3}{4}$ of the tread)	
I have a current and up to date driving licence	
I have no more than 6 points on my licence	
I have no endorsements for dangerous driving, drink driving and drugs, driving without due care and attention	
I am able to read in good daylight a number plate at 20.5 metres (67 feet), and, if glasses or corrective lenses are required to do so, these will be worn whilst driving.	



Travel and Staff Expenses Policy (Ref 08 MPTE)


Appendix 2. Expense Claim Form

						
Name						
Site						
Signature *						
Account Number		Sort Code				
Date	Description of Cost	Ledger Code	Net Amount	Vat Amount	Gross Amount	Receipt Attached
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
Total			0	0	0	
To be completed by finance					Authorised By	
	Initials	Date			Signature	
					Authorised Name	
Posted to Access					Date	
<p>* I certify that, to the best of my knowledge, the information provided on this Expenses Claim Form is true and accurate, wholly and exclusively in the performance of my business activities and is in line with Trust policies, and I have attached ALL receipts for my expenses claims. I understand that all non-receipt items will not be accepted.</p>						



Travel and Staff Expenses Policy (Ref 08 MPTE)

Appendix 3. Milage Claim Form

Name							
Site							
Signature *							
Ledger Code							
Account Number		Sort Code					
Date	Starting Post Code	Ending Post Code	Reason for Travel	Mileage	Net	VAT	Gross
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
					0	0	0
Total					0	0	0
Authorised Signarture					Car CC	1400cc or less	
Authorised Name					Fuel Tye	Petrol	
Date					VAT Pence Per Mile		

* I certify that, to the best of my knowledge, the information provided on this Expenses Claim Form is true and accurate, wholly and exclusivley in the performance of my business activities and is in line with Trust policies.