

Ormiston Academies Trust

Expenses policy

Policy version control

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1. Introduction

- 1.1. Ormiston Academies Trust (OAT) is committed to supporting people in delivering their roles without incurring personal expenses. At the same time OAT is committed to deepening the Trust's impact on children and young people and therefore ensuring that public funds are spent appropriately.
- 1.2. The Trust will only reimburse employees for the costs of expenses incurred wholly and necessarily in carrying out Trust business. In line with the commitment to environmental sustainability, employees are encouraged to minimise, where practical, the environmental impact of business journeys through the use of teams meetings, public transport and car sharing when it is appropriate to do so. Employees should always consider value for money and the cost to the public purse when incurring any expense on behalf of the Trust and when submitting related expense claims.
- 1.3. The purpose of this document is to provide clear guidance to all people, both OAT central teams and academy people on the procurement of business travel and accommodation and the reimbursement of expenses. The objectives of this policy are:
 - 1.3.1. To ensure that best value for money is sought from expenditure on travel, subsistence, and hospitality.
 - 1.3.2. To ensure such expenditure represents the necessary and reasonable costs incurred by or on behalf of employees who are properly engaged on OAT business.
 - 1.3.3. To reimburse employees promptly for expenses incurred on OAT business.
 - 1.3.4. To minimise the cost of administering the expenditure, particularly the indirect cost represented by the time spent by employees making travel arrangements and submitting claims for reimbursement of expenses.
 - 1.3.5. To provide information to enable Budget Holders to control expenditure and monitor adherence to the Academy Trust Handbook.
 - 1.3.6. The guidance relating to the types of expenses which may be claimed covers all employees' expenses regardless of how these expenses are processed, including where expenses are reimbursed through payroll, paid by a Trust procurement card, or paid by purchase ledger.
- 1.4. This policy applies to all employees of OAT.
- 1.5. All employees must give due consideration at all times to OAT's status as a publicly funded education trust. This will enable the Trust to maximise its investment in its pupils. Monitoring controls will be enhanced to ensure compliance with this policy.

2. Expense claim process

- 2.1. Employees will be reimbursed for the actual cost of expenses (subject to the limits described in the policy) incurred wholly, exclusively, and necessarily in the performance of the duties of their employment. Employees are expected to use reasonable efforts to get best value and to avoid any unnecessary cost to OAT. Purchase orders are not required to be raised for employee travel expense claims.

- 2.2. Business expenses may arise from attending meetings, training or conferences. These expenses must be approved by a purchase order raised on the Finance Portal and authorised by the budget holder before the expense is incurred, unless they relate to travel expenses which are detailed in section 3 below. Where possible, employees should arrange for such costs to be invoiced to the academy, or paid using an academy procurement card, rather than incurring the cost and requesting reimbursement.
- 2.3. The policy has been prepared to meet HMRC requirements and comply with taxation legislation. Provided claims are completed strictly in accordance with the terms of these procedures, unless otherwise stated, no additional tax or National Insurance liability will arise to the employee or OAT and employees need not report details in their tax returns. Any claim that does not comply with this policy will not be reimbursed.
- 2.4. An expense claim form must be complete to claim reimbursement of expenses. Expenses incurred on behalf of OAT must be detailed on the form. At sites where Zoho (expense management software) has been implemented, this must be used for all people expense claims. Itemised VAT receipts or invoices must be attached to the claim; reimbursement will be made only where receipts or invoices are provided. A card voucher alone is not sufficient, as it does not detail the specific expenditure.
- 2.5. With effect from 1 September 2023 additional monitoring of carbon usage will be carried out across the Trust. All expense claims should include a section on vehicle type – Petrol, Diesel, Hybrid, Electric or LPG. A record also needs to be maintained for CO2 emissions in grams per kilometer, which can be obtained from the following: <https://www.gov.uk/get-vehicle-information-from-dvla>. Academies will need to report on this information on a quarterly basis to the Trust.
- 2.6. If a receipt is missing or lost, a substitute declaration form may be completed in place of the receipt. This should be done in exceptional circumstances only. The substitute declaration must be signed by the employee and authorised by the line manager. The use of substitute declarations will be monitored and if they are used more than occasionally by the same claimant expense claims may be rejected. Overuse of substitute declarations may lead to disciplinary action.
- 2.7. Where expenses are incurred in foreign currencies, the amounts so incurred should be converted into sterling and included in the relevant columns of the expenses form. Documentary evidence must be provided to substantiate the exchange rate used on the claim. If such evidence is not available, the claim will be converted into Sterling at the rate in force on the date the claim is processed by the finance department.
- 2.8. Employees claiming expenses must sign the expense claim form and submit to the line manager for approval. The expense claim form must then be authorised by their line manager. The line manager is responsible for checking that the expenses claimed are valid, and have been incurred wholly, necessarily, and exclusively in the course of the academy's business, and are in accordance with this policy, including adherence to the mileage element of this policy.
- 2.9. The line manager must submit the authorised expense claim form to the finance team for verification. The finance team are responsible for checking that all the necessary details have been completed on the expense claim form, and that receipts have been provided for all amounts claimed.
- 2.10. Expense claims must be submitted within three months of the expense being incurred. Claims submitted after three months will not be reimbursed.

- 2.11. Employees should ensure that expense claims are submitted promptly to line managers, who must authorise claims and submit to the finance department by close of business on the 24th of each month. Expenses claims which are authorised by the 24th will then be verified by the finance team. Authorised and verified claims will be paid via payroll on the 19th of the following month. All expenses will be paid into the same UK bank account that is associated with the employee's payroll record, and payment will be included with the net pay amount.
- 2.12. Incomplete or incorrect claims will not be processed but returned to the claimant with an explanation as to why it cannot be processed. The claim should be completed fully and then returned to the finance department for processing.
- 2.13. Employee expense claim forms, together with the original receipts shall be retained by the finance department for a period of six complete financial years, following the year in which the claim is made. Documents may be retained in hard copy or scanned.
- 2.14. Any attempt to submit a false claim for expenses and benefits will be treated as a serious disciplinary offence which may lead to disciplinary action.

3. Travel

3.1. General

- Employees should consider whether travel is necessary to meet business objectives, or if there are more appropriate means (for example, teams or other tele-conferencing or videoconferencing).
- Employees should use public transport where this is the most cost-effective option, although the time cost of the different travel options available should also be considered.
- Employees may only claim travel expenses for business journeys. The definition of a business journey depends on the nature of an employee's role, as outlined below. The appendix includes examples of how the business journey rules applies to different journeys for different people. This guidance is based on HMRC guidelines – further information and examples are available at <https://www.gov.uk/guidance/ordinary-commuting-and-private-travel-490-chapter-3>.
- Generally, with regards to claiming back travel expenses there are 3 groups of people:
 - (1) Academy based people – individuals whose permanent place of work is an academy (see example 1)
 - (2) National and regional based people – individuals within the central team who have a national remit to their role, and who are therefore considered to be home based. (see example 2)
 - (3) Central based people – individuals within the central team who used to have a base at either the Birmingham office or The Whitehouse, and who are now also considered to be home based. (see example 3)

3.1.1. A permanent place of work

- 3.1.1.1. A permanent place of work is any OAT office, academy or home where, on average, employees spend more than 40% of their working time, or where they are required and expected to work at a specific location on set days or following a set pattern (including where this represents less than 40% of working time so for example a one day a week face to face meeting). In some cases, people may have two permanent places of work. For example, if they attend both Ormiston Forge Academy and

George Salter Academy on a weekly basis then mileage expenses cannot be claimed for either of these journeys.

3.1.1.2. A temporary place of work is a location that is required to be attended for a limited duration or temporary purpose, and which does not meet the definition of a permanent workplace.

For example, if a monthly finance team meeting is held at an academy, and all members of the central finance team are required to attend this meeting, the academy would be a temporary place of work as attendance is required only for the duration of the meeting.

3.1.1.3. The cost of travelling from home to a permanent place of work, where home isn't the permanent place of work is a normal cost of commuting and cannot be reclaimed. Please refer to example 5.

3.1.1.4. The cost of travelling from home to a temporary place of work is a business journey. The full cost of public transport for such journeys can be claimed in accordance with the details given later in this policy. If you are national or central based people, the claim will always be made from home. Mileage costs can be claimed at the lower of:

- The distance from the permanent place of work to the temporary place of work, and
- The distance from home to the temporary place of work

3.1.1.5. The cost of travelling from a permanent place of work to another OAT office or academy, or another location for OAT business purposes (temporary place of work) is a business journey. Mileage costs can be claimed based on the total mileage from the permanent place of work to the temporary place of work. The full cost of public transport for such journeys can be claimed in accordance with the details given later in this policy.

3.1.1.6. National based people are fully home-based and can claim the full mileage of all business journeys, or equivalent public transport costs in accordance with the guidance in this policy.

3.1.1.7. All central based people can claim business journeys in accordance with 3.1.1.4, but if the employee lives within 20 miles by road (as shown by Google Maps) of the Assay Office then the travel costs to and from the Assay Office cannot be claimed.

3.1.1.8. Where there is a requirement for people to attend an office/academy following a set pattern (e.g., x days per week/month must be spent working onsite) then that role, although is classed as home based, due to the frequency of visits to the same office or academy, under HMRC guidelines, expenses cannot be claimed from home to this permanent place of work. Please refer to example 5.

3.2. Rail travel

3.2.1. Employees are required to travel standard class. If employees choose to upgrade to 1st or premium class, then the reimbursement will only be for the standard amount of the ticket and support will need to be provided to confirm this standard ticket cost at the time of booking.

- 3.2.2. Train travel should be booked well in advance of the date of travel in order to take advantage of discounted fares and that costs should be minimised, wherever possible, by committing to a particular train/time.

3.3. Road travel

3.3.1. Mileage claims

- 3.3.1.1. Mileage claims may be submitted for business journeys, as detailed in section 3.1 above.
- 3.3.1.2. Details of the starting postcode and destination postcode, and an indication of location e.g., travel from home (AB1 2YZ) to OAT academy X (CD2 3FG) must be included on all mileage claims. Google maps will be used to check claims and the shortest distance indicated by Google Maps should form the basis of the claim. It is recognised that Google Maps can change routes dependent upon travel conditions, but employees should use the route data shown on the day of travel to form the basis of the claim, (regardless of whether that particular route was followed.)

3.3.2. Mileage rates

- 3.3.2.1. Where employees use their own private vehicle on OAT business, payments will be made at the HMRC approved mileage rates as detailed at <https://www.gov.uk/expenses-and-benefits-business-travel-mileage/rules-for-tax>

Employees are responsible for monitoring the aggregate mileage claimed in each tax year, and for claiming mileage at the appropriate rate. Where Zoho is used, the software will track the aggregate miles claimed in a tax year and is designed to prevent more than 10,000 miles being claimed at the higher approved rate. Payment of mileage at a higher rate than the approved rate where people use their own private vehicle on OAT business represents a taxable benefit and is not permitted.

- 3.3.2.2. Where employees business mileage exceeds 14000 miles per year, a payment of a taxable allowance to designated essential users will be made. The amount of the allowance will be paid monthly and will be pre agreed with your line manager and reviewed annually up to a maximum of £1000 per year.
- 3.3.2.3. Where employees use a company car on OAT business, payments will be made at the relevant HMRC advisory fuel rate, as published every quarter at. Advisory fuel rates - GOV.UK (www.gov.uk) For the Tusker cars please refer to 3.3.4

It is recognised that fuel costs are currently very high and that the actual fuel cost per mile may exceed the advisory fuel rates and as such a claim may be made for the additional fuel cost per mile for business journeys. The employee must attach relevant evidence to support the claim (e.g., fuel receipt to support price per litre, published fuel efficiency rate for the vehicle and supporting calculation of actual cost per mile). These calculations will be checked by the finance team prior to payment of the expense claim. Claims for additional mileage costs above advisory fuel rates will be rejected if supporting evidence is missing or incomplete. Where supporting information is provided and shows that the actual fuel costs exceed the advisory rate, HMRC guidance allows the higher rate to be paid with no tax implications for the employee.

3.3.3. Passenger payments – cars and vans

3.3.3.1. An additional allowance of 5p per passenger per business mile for carrying fellow employees in employee's privately owned car or van, on journeys which are also work journeys for them can be claimed. The expense claim should clearly state the journey and passenger details. This 5p is not allowed for a Tusker car.

3.3.4. Tusker cars on salary sacrifice schemes

3.3.4.1. Employees who opt into the car salary sacrifice scheme will be able to claim back mileage at the company car rates as per the requirements of HMRC. The specifics surrounding this are shown here: [Advisory fuel rates - GOV.UK \(www.gov.uk\)](http://www.gov.uk) This is irrespective of whether or not the employee is driving the Tusker car for business journeys.

3.3.4.2. Further details surrounding the salary sacrifice schemes can be seen in the 'Salary Sacrifice process notes' and in the FAQ's shown on the Tusker website. [A trusted salary sacrifice car scheme provider – Tusker \(tuskercars.com\)](http://tuskercars.com)

3.3.5. Use of employees' privately-owned vehicle

3.3.5.1. When using their own private vehicle on OAT business:

- Employees must hold a valid, full UK driving license.
- Employees must ensure that their insurance cover extends to business use and the insurer should, if necessary, be asked to endorse the certificate to confirm that driving in the performance of the employer's business is covered by the insurance policy.
- Employees must ensure that their vehicle is roadworthy and fully taxed/licensed.

3.3.5.2. OAT will not reimburse the cost of any damage caused to an employee's private car or associated insurance excess.

3.3.5.3. Car parking charges incurred in the course of travelling away from the normal place of work will be reimbursed. Employees should use reasonably priced parking facilities where possible, provided that due regard is given to personal safety. If a central based person lives within 20 miles by road of the Assay Office then parking costs cannot be reimbursed.

3.3.5.4. Parking fines and fines incurred for road traffic offences will not be reimbursed by OAT. If these costs are incurred in relation to a company car and are invoiced to OAT, they will be recovered from the employee via a deduction from payroll.

3.3.5.5. No tolls or congestion charges can be claimed for travel between home and an employee's normal place of work, or if an employee lives less than 20 miles by road of the Assay Office. However, for any work-related journeys, not including home to the employees' normal place of work, tolls, bridge tolls and congestion charges relating to specific business journeys will be reimbursed.

3.3.6. Hire of vehicles

3.3.6.1. Vehicles should only be rented for business purposes where it is cost-effective and when public transport or taxis are impractical, more expensive, or unavailable. The class of vehicle booked should be the minimum size and specification necessary to allow duties to be performed. A purchase order

must be raised and authorised on Finance Portal before the vehicle hire contract is entered into. It is important that these hire vehicles are not made available or used for personal private use and a declaration form will need to be completed to confirm that these are being provided and used in line with the policy set out.

3.3.6.2. The cost of fuel used for business trips in hired vehicles will be reimbursed.

3.4. Hire of taxis

3.4.1. The use of taxis should be restricted to essential localised business journeys only. Employees are expected to use public transport where possible. Circumstances in which an employee may claim for the use of a taxi are:

3.4.1.1. Where taking a taxi would result in a significantly shorter travel time than using public transport.

3.4.1.2. Where there are several employees travelling together.

3.4.2. A receipt must be submitted with the expense claim detailing the date, place of departure and destination of the journey. The names of any other passengers, and a note of whether they are a fellow employee or a business contact, should be detailed in the expense claim form.

3.4.3. Where employees have worked late (after 9pm) and there is a lack of public transport / it is unsafe to use other transport, a taxi can be provided to get home on these rare occurrences.

3.5. Oyster cards/contactless payments for public transport

3.5.1 When travelling on the London transport network, Registered Oyster cards or contactless payments can be used. The Oyster card travel history or bank/card statement extract should be used to support the claim, along with details of the journey taken. If you are travelling to your permanent place of work and using the London transport network, a claim can only be made if it is already included in the employee's contract of employment and prior approval is obtained from the Director of Finance, Operations. Visits to academies that are outside an employee's permanent place of work can be claimed.

3.5.2 The cost of topping up an Oyster card represents a taxable benefit and may not be claimed.

3.6. Toll passes for roads/bridges

3.6.1 The cost of toll passes for roads/bridges may not be claimed unless the employee can prove to HMRC that the pass is used solely for employment purposes (i.e., there is no personal use, and the journey doesn't form part of the employee's normal commute). If any employee wishes to take out a toll pass they would need to contact their finance lead in the first instance.

3.6.2 One off use of toll roads as part of a business trip is permitted but not to an employee's usual place of work.

3.7. Emission/congestion charges

- 3.7.1. In London there are two charges applicable to drivers, the ULEZ charge and the congestion charge. The cost of these two charges may not be claimed if travelling to a permanent place of work - for example, the London emission charges. The cost can be reclaimed if you are visiting these locations for a meeting. A claim can only be made if travelling to your permanent place of work through the congestion zones if this has already been included in the employees' contract of employment and prior approval has been obtained from the Director of Finance, Operations. If you are travelling to another academy within the congestion zone, that is not your permanent place of work, travel plans should be structured as efficiently as possible to limit the journeys in and out of the congestion zone.
- 3.7.2. In Birmingham there is a Clean Air Zone charge applicable to some cars depending on age/model. This charge may not be claimed if travelling to a permanent place of work. The cost can be reclaimed if you are visiting this location for a meeting. This will also apply if other cities, such as Manchester include a Clean Air Zone.

4. Overseas travel

- 4.1. Approval to travel overseas must be obtained before entering into any commitments. An overseas travel request form must be completed by all members of people intending to travel overseas. The request form must be authorised by the line manager.

4.2. Air travel

- 4.2.1. Employees who travel by air should travel in economy class, taking advantage wherever possible of any reduced rates. It is recommended that flights are booked well in advance of the date of travel in order to take advantage of reduced fares.
- 4.2.2. Personal incentives or rewards associated with specific air travel, such as air miles, should not be a factor in determining which flight is purchased for OAT business.
- 4.2.3. Members of employees travelling to and from UK airports are normally expected to use public transport. Where public transport is not convenient, or where cost effectiveness can be demonstrated, members of people may use a taxi.

5. Overnight accommodation

- 5.1. Where possible, hotels should be booked and paid for by OAT in advance at a bed and breakfast rate, to avoid an employee needing to claim reimbursement. Where this is not possible, payment should be made by the employee on checking out of the hotel so that any queries can immediately be resolved. Reimbursement will be made only for the cost of the room, wi-fi costs, evening meal and breakfast, subject to the limits on subsistence rates. Employees are expected to use hotels where wi-fi is free or included in the room rate where possible and where this represents the best value for money.
- 5.2. Employees may reclaim the actual cost of overnight accommodation where such costs have been incurred wholly, exclusively, and necessarily in the performance of the duties of their employment. The cost of overnight accommodation cannot be reclaimed where the location is within a two-hour journey distance by public transport of the claimant's normal place of work other than in exceptional

circumstances (e.g., when attending a conference). Employees should obtain prior approval from their line manager for circumstances which fall outside of these guidelines, and the reason for the exceptional circumstances must be given on the expenses claim form.

The accommodation rates will be regularly reviewed and amended to reflect national price averages, when required.

- 5.3. Actual expenses incurred (supported by receipts for all items) may be claimed up to a maximum of:

	Cost per night (excluding VAT)	Cost per night (including VAT)
Outside of Greater London		
Room only	£91.67	£110.00
Bed & breakfast	£100.00	£120.00
Greater London		
Room only	£125.00	£150.00
Bed & breakfast	£133.33	£160.00

- 5.4. Where it is not possible to find suitable accommodation within these rates, approval of a higher rate must be obtained in advance from the line manager. A copy of the approval must be submitted with the expense claim form.
- 5.5. Employees should note that items of a personal nature, such as mini-bar drinks or newspapers, will not be reimbursed. Where these items are included in a bill which is settled directly by the employee, the costs should be deducted by the employee prior to the submission of the claim for reimbursement. Where the bill is paid by OAT directly, any costs which are incurred which represent personal expenses, or which are in excess of allowable rates, will be recovered from the employee via a deduction from payroll.
- 5.6. In exceptional circumstances, for example where hotels are pre-booked by conference organisers, higher rates may be claimed. Approval for claiming higher rates must be sought in advance of the trip from the Head of Department or another appropriate authorised signatory. Evidence of the conference booking must be attached to the expenses claim.
- 5.7. Employees are encouraged to book well in advance with hotels that offer a full refund on late cancellation. This will ensure that employees are able to secure a room at a safe location (e.g., one with on-site parking) and have the flexibility to change plans if necessary, with no cost to the trust. The OAT procurement team are looking to secure agreements with preferred hotels in all our locations so please look at OATnet for updates on this.

6. Subsistence

- 6.1. Where an employee is required to stay away from home overnight and the location is more than a two-hour journey distance by public transport of the claimant's normal place of work (other than in exceptional circumstances, e.g., when attending a conference), actual expenses incurred during the trip will be reimbursed, up to a maximum of:
- Breakfast - £10 per day
 - Dinner - £25 per day
 - Lunch - £7 per day (if travelling and not based in a school over lunch)
- 6.2. The above rates will be revised periodically. If employees dine at the hotel in which they're staying and the standard rate for breakfast or dinner exceeds the above limits, the standard rate for the hotel will be reimbursed. In such circumstances, the relevant details must be included on the expense claim form, to explain why the limits have been exceeded. In all other circumstances, where claims are received which exceed the maximum rates specified, they will be adjusted and paid at the correct rates. The employee and line manager will be advised when this occurs.
- 6.3. Where an employee pays a bill on behalf of other employees for a group meal, details of the reason for the meal, location, names, and number of people attending must be included on the expense claim form. The expense claim must be submitted by the most senior employee in attendance. Such costs will only be reimbursed where the attending employees meet the criteria to be able to claim the relevant subsistence amount. Claiming shares of joint expenses is not permitted. Claims cannot exceed the number of employees multiplied by the relevant per head cost for the type of meal. The cost of alcoholic drinks will not be reimbursed.
- 6.4. Where an employee travels to another site and dines with an employee from that site, the most senior person in the group is responsible for checking that subsistence is only claimed for eligible employees.
- 6.5. The following are examples of personal expenses which will not be reimbursed:
- Alcoholic drinks
 - Newspapers
 - Pay per view films/TV

7. Departmental meetings/training events

- 7.1. A purchase order must be raised and approved on Finance Portal prior to the purchase of food and drinks provided for departmental meetings and training events. The food and drinks (non-alcoholic) should be a reasonable cost. Where possible, these should be paid for by OAT or using a company procurement card, to avoid an employee needing to claim reimbursement for this cost.
- 7.2. Alcohol must not be purchased using OAT funds, unless third party funding (e.g., event sponsorship) has been obtained which covers the cost of the alcohol. If the latter is the case, the purchase of alcohol is only allowable when attending corporate entertainment events and should be kept to a

minimum using the sponsorship funds only. A record must be retained of the reason for the meeting and the names of the attendees.

8. Business entertaining

- 8.1. Employees in the execution of their duties, may be required to entertain customers, suppliers, business contacts or potential customers. All business entertaining activities must be approved by the line manager and must comply with the Gift and Hospitality Policy. If approved, the nature of the business, names and the organization of the people being entertained must be clearly stated on the expense claim form.
- 8.2. The cost of alcohol for business entertaining purposes will not be reimbursed.
- 8.3. The gifts and hospitality register will be reviewed by the Trustees at the end of each academic year.

9. People entertaining

- 9.1. It is not permissible in any circumstances to use an academy or other location's budget for entertaining costs. This includes retirement or any form of leaving celebration.

10. Other costs

- 10.1. OAT will not meet the cost relating to the partner or child of an employee who accompanies the employee on a business trip. It is not permitted to downgrade travel or accommodation to fund the travel costs of a companion.

10.2. Mobile telephones

- 10.2.1. The cost of making business calls on a personal mobile telephone (i.e., not registered in the name of OAT) may be claimed by attaching an itemised telephone statement to an expense claim form. The cost of line rental, top up cards or other charges in respect of personal mobile telephones will not be reimbursed. If a phone plan includes unlimited calls, a proportion of the tariff linked to the amount of time spent on business calls, will also not be reimbursed.

10.3. Publications/subscriptions

- 10.3.1. The cost of publications and subscriptions may be met by OAT, provided that the expenditure is incurred wholly, exclusively, and necessarily in the performance of the duties of the post. The publication must be made available for departmental use.
- 10.3.2. Wherever possible arrangements should be put in place for payment to be made directly by OAT to the publisher or supplier. Where this is not feasible, members of people are able to claim the cost of the subscription on an expense claim form by attaching satisfactory evidence of payment.

10.4. Professional subscriptions

- 10.4.1. The cost of subscriptions to professional bodies may be met by OAT, provided that the subscription is relevant to the employee's role and is included on HMRC's list of approved professional organizations and learned societies. Anything not included in the listing below will need to be included on employee's P11D's or be taxed via payroll.
- (<https://www.gov.uk/government/publications/professional-bodies-approved-for-tax-relief-list-3>).

10.5. Club membership

- 10.5.1. OAT will not pay on behalf of, or reimburse to employees, the costs of personal membership or annual subscriptions in respect of clubs, irrespective of whether membership is used in the furtherance of OAT business. In general, HMRC do not allow tax relief on the subscription to club membership.

10.6. Buying Goods and Services

- 10.6.1. Wherever possible, goods and services should be ordered through OAT's procurement systems. In this way the correct contractual ownership of the goods and services is established, together with the appropriate warranties. In addition, the payment of VAT is recorded correctly which contributes to the level of VAT recovery.
- 10.6.2. There may be occasions where employees can demonstrate sound value for money by paying for goods and services personally and then reclaiming the cost via the expenses system. The reason for paying for the goods personally and the value for money justification must be clearly notated on the expense claim form. Prior to the purchase being made, a purchase order must be raised and approved on Finance Portal. All staff expense claims will be processed via the payroll and not through the use of faster payments on Lloyds. If ad hoc supplies are needed for classrooms then the procurement card can be used instead.
- 10.6.3. Employees are expressly prohibited from purchasing goods on behalf of the OAT when travelling overseas or duty free at an airport and then reclaiming the expenditure through the expenses system.
- 10.6.4. No other costs will be reimbursed unless this is specified in the employee's contract of employment. Where such costs are considered to be taxable benefits by HMRC, tax and NI will be applied to the expense payment.

11. Secondments

- 11.1. Employees who are on a secondment to another OAT academy or central team, should seek clarification from their line manager with regards to the claiming of expenses during the secondment.

12. Advances

- 12.1. Advances of cash for expenses are inefficient and insecure therefore requests for advances will be declined.

13. Other related policies

- 13.1. Gifts and Hospitality policy
- 13.2. Salary Sacrifice Process notes
- 13.3. Procurement Card policy

Appendix 1

Business travel examples

Example 1

If an academy-based person travels from their normal academy (permanent workplace) to another academy (temporary workplace) then the full business mileage can be claimed.

If an academy-based person travels from their home to a temporary workplace then the mileage can be claimed at the lower of:

- The distance from the permanent place of work to the temporary place of work, and
- The distance from home to the temporary place of work

Example 2

National based people will be able to claim for all their journeys from their home to wherever they need to travel for business reasons.

Example 3

Central based people who live within 20 miles of the Assay Office cannot claim travel expenses for when they travel into and out of the Assay Office. If central based people need to travel infrequently to an academy, or other temporary place of work, the full expense claim can be claimed for that journey from home, that is irrespective of whether they live within 20 miles of that site.

If a central based person who lives within 20 miles of the Assay Office, but then travels onto a academy, the mileage can be claimed from the Assay Office to the academy.

Example 4

A teacher has a role which is split between two locations, with 2 days being spent at Ormiston Venture Academy and 3 days at Ormiston Endeavour Academy. Both Ormiston Venture Academy and Ormiston Victory Academy are permanent places of work for this employee and the costs of travelling from home to these academies cannot be reclaimed.

Example 5

If for example a Finance Business Partner, Finance Assistant or an Educational Director visits the same academy or office once a week, (or more) this academy or office would be considered to be their base and therefore they cannot claim travel expense to and back from this academy to home due to HMRC provisions. They can, however, claim all other mileage expenses in accordance with 3.1.1.4.

Appendix 2

Substitute declaration form

Appendix 2												
Ormiston Academies Trust												
Substitute declaration												
Name:												
Date:												
				VAT details from VAT receipt (where relevant & possible)							Expense incurred when attending:	
Date expense incurred	Supplier/merchant	Category (select from dropdown)	Amount claimed	Net	VAT	Gross	Description - include location, details of other employees attending etc (see staff expenses policy for details). For mileage claims, postcode for start and end of journey must be given as well as description eg Academy 1 AB1 2CD to Academy 2 EF3 4GH	Reason that no receipt is available	OAT Board/sub-committee meeting	Local governors' meeting	PO number (for all non-travel/subsistence refer expenses policy for guidance)	PO attached
				0	0	0						
Claimant:			Authorisation:			Verification:						
			Name (line manager)			Name (finance department)						
Signed by claimant:			Signed:			Signed:						
Date:			Date:			Date:						
<i>I confirm that the receipt has been lost and neither the original nor a copy is available for use.</i>							<i>Amounts >£50 must be signed by the Principal or Head of Finance</i>					



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