



# **Staff Expenses Policy For The First Federation Trust**

<b>Adopted:</b>	19 March 2026
<b>Review cycle:</b>	Two years
<b>Next review due by:</b>	March 2028

## **1 Purpose and Preamble**

- 1.1 All staff have a responsibility to ensure that financial and other resources entrusted to The First Federation Trust are used to best effect in order to further the best interests and the purpose and objects of the Trust and its schools. This policy provides staff with detailed guidance on the procedures to follow when incurring/claiming expenses (e.g. travel and subsistence, course fees) which are required wholly, necessarily and exclusively for the performance of their duties.
- 1.2 This policy operates within the framework of the Academy Trust Handbook which requires the Trust to ensure regularity, propriety and value for money in the use of public funds.
- 1.3 Staff must not obtain personal financial benefit from their position other than legitimate salary, contractual benefits or properly authorised expense reimbursement. Any breach of this requirement may lead to disciplinary procedures. Relevant staff must declare any business, financial or other interests which could give rise to a conflict of interest, including links with Trust suppliers, in the Trust's Register of Interests.
- 1.4 Staff must also be aware that public relations and perceptions require that The First Federation Trust not only has a rigorous, effective and transparent Reimbursement of Expenses Policy in place, but also that no misleading or unfortunate impression can be created in the application of the policy. Accordingly, the Accounting Officer may investigate claims that appear excessive or inconsistent, and the Internal Auditor/Independent Reviewer in conjunction with the external auditors will be requested to carry out periodic targeted reviews of the application of the policy. Expense claims may be subject to audit checks by the Trust's finance team, internal auditors or external auditors.
- 1.5 False or misleading claims may constitute gross misconduct and may be referred for disciplinary action.

## **2 Scope**

The CEO as formally designated Accounting Officer is responsible for ensuring compliance with all Financial Regulations, Policies and Procedures. Ultimately the Accounting Officer is answerable to Parliament via the Public Accounts Committee for all uses to which The First Federation Trust's public funding is put, and this policy contributes to the framework within this accountability sits.

## **3 Procedure**

### **3.1 Categories of Claimants**

- 3.1.1 *Staff* – The First Federation Trust will reimburse staff for all reasonable expenses wholly, necessarily and exclusively incurred in the performance of their duties, such as travel, subsistence and accommodation. Consideration should always be given to using the most practical, environmentally sustainable and cost effective options for travel.

3.1.2 *Non-employees* – Travel for candidates for interview and for other non-employees may be reimbursed with the authority of a member of the First Federation Senior Leadership Team. Application for reimbursement should be made by an expenses claim form which must be approved for payment by the DoO/DoF.

### **3.2 Authorisation and Responsibility**

3.2.1 All staff should submit expense claims to the relevant authoriser (see expenses authorisation table below) for approval normally within one month of the end of the month in which expenditure is incurred. Claims relating to expenditure in a previous financial year will normally not be reimbursed unless authorised by the Director of Finance or the Chief Executive Officer.

3.2.2 The relevant authoriser will validate the claim and ensure that the amounts claimed are justifiable and represent Best Value, meaning achieving the most economically advantageous option considering cost, practicality and efficiency. The approved claim must then be passed to the school/central office for recording and processing. Staff must not authorise their own expense claims.

3.2.3 Expenses authorisation table

<b>Employee</b>	<b>Expense authoriser</b>
Teachers, TAs, MTAs, administrators, Site Managers	Head of School (HoS)
HoS	Line Manager - Educational Link Director
Staff within Central Team	Ultimate Line Manager SLG member - Director of Inclusion / School Improvement / Performance & Development / Operations / Finance / Lead Governance Professional
Member of the SLG	Line Manager - CEO
CEO	Chair of directors

### **3.3 Travel**

3.3.1 *Home to School Travel* – Staff are responsible for the cost of all travel between their home and their contractual primary place of work.

3.3.2 Staff may use their private cars for school purposes, including inter site travel, and will be reimbursed for mileage incurred above their usual commute to their contractual workplace at the appropriate rates set by The First Federation Trust or such other rates that The First Federation Trust may agree. Where staff are contractually required to work from home on specific days, mileage may be claimed from home to the work location on those days.

Mileage will normally be reimbursed at the HMRC Approved Mileage Allowance Payment (AMAP) rates unless otherwise determined by the Trust.

- 3.3.3 For long journeys (over 100 miles) alternative forms of transport should be considered and the best value option employed unless agreed otherwise with your line manager.
- 3.3.4 *Fines* – Any parking, Road Traffic Act fines, congestion fines or penalties incurred are the personal responsibility of the member of staff and will not be reimbursed by The First Federation Trust.
- 3.3.5 *Insurance* – Drivers must ensure that their private vehicle is adequately insured for appropriate business use, as the driver is personally liable for any incident. An insurance declaration form must be completed and filed in the member of staff's personnel file. Evidence of business use insurance may be requested and must be provided upon request.
- 3.3.6 *Roadworthiness of Private Vehicles* – Drivers must ensure the roadworthiness of their vehicle and that the vehicle meets all the requirements of the Road Traffic Act.
- 3.3.7 *Public Transport* – The use of public transport is encouraged as appropriate, and should be used where possible and cost effective.
- 3.3.8 *Taxis* – When travelling by taxi, a receipt must be obtained. If a cost of a taxi is expected to be above £50 then this must be agreed by your line manager. Taxis should typically only be considered in the following circumstances:
- Where heavy baggage or equipment is being transported;
  - Where no public transport is available;
  - When a member of staff has a temporary or permanent mobility issue, or;
  - Where personal security is perceived to be an issue
- 3.3.9 *Rail* – Rail tickets should be purchased in advance wherever possible in order to secure the lowest price. Rail tickets should also be standard class. Any exception to this must be agreed in advance by the Trust SLG (through the management line) or Trust Chair of the Board.
- 3.3.10 *Air* – Where it is the most cost effective (including time cost) method of travel, staff may travel by air. The claimant must obtain prior approval from the Trust SLG (through the management line) or Trust Chair of the Board if this is the most cost effective and suitable mode of transport. Staff should travel economy class.
- 3.3.11 *Congestion and Toll Charges* – Drivers will be reimbursed for Congestion and Toll Charges incurred subject to production of receipts, where available. Congestion Charges will only be reimbursed at the daily rate, so the driver must ensure that payment is made before the deadline.

3.3.12 *Foreign currency* required e.g. for school-organised educational and cultural visits abroad with students should normally be purchased via the Federation Office, who will obtain the best exchange rates available. If staff are required exceptionally to purchase currency using a personal credit/debit card, reimbursement will be made for the full out-of-pocket cost of the transaction including any bank or other charges incurred.

### **3.4 Subsistence**

When staff are working away from their main school base and meals are not provided as part of the purpose for travelling (e.g. attendance at a conference), staff may claim reasonable subsistence costs up to a maximum of £25 for a typical day trip, and up to £50 per 24 hour period away if this includes an overnight stay. If breakfast, lunch and an evening meal is required throughout the course of the work trip then a maximum of £50 can be claimed. These sums are the maximum sums that can be claimed, and reimbursement will only be made for the actual sums spent, up to the maximum permitted, and not round sum unsupported allowances. Staff should carefully consider the appropriateness of consuming alcohol whilst away but off duty. Alcohol will not be reimbursed unless where it is to be used in religious service. As set out in Paragraph 3.6 all claims must be supported by appropriate detailed VAT receipts or invoices. On the occasions where receipts are not available, evidence is to be provided by the member of staff's redacted credit card statement and an approved missing receipt form should also be submitted (see appendix A). Missing receipt claims should be exceptional and normally not exceed £25 without approval from the Director of Finance.

### **3.5 Overnight Accommodation**

Overnight stays must be pre-approved by a member of the First Federation Senior Leadership Team. Best Value and reasonableness of expenditure must be transparent when selecting accommodation.

### **3.6 Travel and subsistence reimbursement**

Staff must submit relevant expenditure via iTrent the Trust payroll system (reimbursement will normally be made within the next payroll run after submission of the approved claim) or through the First Federation Trust Expenses Claim form (reimbursement will be through a BACS payment to the claimant). Appropriate detailed VAT receipts or invoices should be uploaded to iTrent / included with the manual form, as confirmation of expenditure incurred. Where receipts are not available, i.e. for toll charges or underground fares, the missing receipt form (Appendix A) must be completed, approved and included with the claim's supporting documentation. Missing receipt claims should be exceptional and normally not exceed £25 without approval from the Director of Finance.

### **3.7 Purchases made on the school's/Trust's behalf**

Staff should raise a request to order goods or services using a requisition form available from the school/Trust office. Goods and services will then normally be ordered via the normal financial procedures.

However, the FFT recognises that there are instances when it is not possible to process orders for goods and services in the normal way. For example, items such as ingredients for cookery may have to be purchased and claimed back. Staff must always obtain prior approval before making any purchases that they require reimbursement for.

Receipts must be provided and VAT accounted for.

Expense claims should be a minimum of £10. If the amount to be claimed is below this level it should be noted and added with future expenses to ensure that the processing is efficient. However claims under £10 will be processed if requested.

Employees must submit all expense claims in the same financial year that the costs were incurred; claims from previous financial years will not be reimbursed.

## **4 Review**

This policy will be reviewed every two years. ....



### Staff Expenses - Missing Receipt Form

Name of claimant:			
School:			
Date of Transaction:			
Value of Transaction:			
Name of Supplier:			
Description of Transaction (i.e what was purchased):			
Reason why a receipt is not available and cannot be retrospectively obtained / a copy provided:			
Signed by claimant:		Date:	
Signed by DoF / DoO / CEO / chair of board:		Date:	