

June 2025

Next Review Date: June 2026

# **Business Expense Policy**

For QUEST Schools

Company Number 09306360

Hindley Green Community Primary School

St. Peter's C. of E. Primary School

St. John's C. of E. Primary School Abram

St. John's C. of E. Primary School Hindley Green

University Collegiate School



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Subsistence Allowances

Claim Form - see separate document

## **OUR APPROACH**

It is important that public funds are only spent on essential and necessary items to enable QUEST to undertake and fulfil its duties effectively. As such, expenses are paid only to reimburse employees for the additional costs actually and necessarily incurred on official business, and QUEST must be able to demonstrate that all expenditure represents efficiency, cost effectiveness and propriety.

## **POLICY STATEMENT**

- 1.1 The objective of this policy is to provide all Quest employees with a consistent and effective approach to business travel and related expenses.
- 1.2 This policy ensures a framework for quality travel services that meets the needs of QUEST, maximises savings, promotes employees' safety, ensures that travel is only undertaken when necessary, and ties in with our sustainability agenda.
- 1.3 The procedure section of this document outlines the process which should be followed when QUEST employees incur necessary expenses when carrying out official duties away from their normal workplace.
- 1.4 Payments are subject to the rules set out in this policy within the rules set by His Majesty's Revenue and Customs. If in any doubt about these rules, employees should seek guidance from the CFO.

## **ROLES AND RESPONSIBILITIES**

### **Employees**

- 1.5 Employees are responsible for ensuring that they claim only for expenditure or costs that have actually been incurred, within the guidelines of this policy. This means that the employee needs to have good knowledge of what reimbursement can be claimed in given situations.
- 1.6 When employees submit a business expenses claim, they must ensure that:
  - they take full responsibility for the accuracy, veracity and cost-effectiveness of the claim; they have complete personal accountability for what is claimed
  - it complies with the rules detailed in this policy
  - the expenses are necessary and were actually incurred
  - the claim has been submitted in a timely manner
  - only expenditure on official business has been claimed
- 1.7 Employees must always attempt to ensure that the most cost-effective method of travel and obtaining accommodation has been used, and bookings should be made whenever possible or most practical using QUEST's preferred service provider – Premier Inn or similar. If other accommodation or travel can be sourced from other providers in adherence with the cost effective principles of 'best value', these are viable alternatives.
- 1.8 Employees must not incur any business expenditure which is not described in the rules without obtaining prior written approval from the Board of Trustees, Chief Executive Officer or CFO.

- 1.9 If it is proven that any member of staff has deliberately made a fraudulent claim for expenses, they will be subject to disciplinary action up to and including dismissal. Employees may also be subject to prosecution.

### **Chief Executive Officer/CFO/Deputy CEO/Headteachers**

- 1.10 It is the responsibility of the Senior leaders to check, and authorise for payment, claims that are submitted by their staff members, and to follow up any queries and/or mistakes. They must therefore have a good knowledge of the provisions of this policy.
- 1.11 Such disciplinary action as listed in 3.5 and 3.6 may also be taken against any authoriser who conspires in a false or inflated claim or whose lack of management control has contributed to an actual or potential loss of public funds. By authorising a claim, managers are confirming that, to the best of their knowledge, the claim is correct and appropriate.
- 1.12 Employees should submit their claims on a monthly basis to allow a steady flow of claims and so that the Finance and HR Department have visibility of expenses incurred.

### **Finance**

- 1.13 The Finance and HR Department must ensure that all payments and refunds are processed swiftly and accurately. In order to do so, it is important that employees notify Finance Department of any changes to their circumstances.
- 1.14 The Finance and HR Department is responsible for auditing claims and the CFO will periodically check and sign the claims to ensure compliance with the Expenses Policy.

### **GENERAL RULES**

- 1.15 Every attempt should be made to find central and accessible locations for essential meetings and, where possible, to hold a series of meetings on the same day. Consideration should always be given in the first instance to rooms within the Trust school or Training Centre settings – justifiable reasons must be provided. Day delegate rates for internal conferences and meetings arranged for staff of QUEST must not exceed £50 per person.
- 1.16 Where there are travel difficulties for some employees (for example, length of journey or accessibility), consideration should be given to them using conference calls or video links to avoid excessive travel. Some meetings may be held entirely 'virtually' if that is the most cost effective means of conducting business.
- 1.17 The timing of meetings must take account of participants' locations and travelling times and meeting organisers should endeavour to hold meetings within core hours of 8.30am to 4.30pm wherever possible. The timing of meetings should not require staff to leave or arrive home at unreasonable times and should avoid the need for overnight stays whenever possible.
- 1.18 Employees must not collect points on personal reward scheme cards when purchasing fuel or any other items. Reward points can only be collected on QUEST reward scheme cards and used for future QUEST purchases.

## **Submission and approval of claims**

1.19 Claims must be submitted monthly and forwarded to the Trust Business Manager after approval by the CFO Deputy CEO or Headteachers.

## **Timing of claims**

1.20 Claims for expenses should be submitted by the end of the month. Claims become progressively difficult to countersign and check if not submitted promptly, and early payment of claims is necessary for budgetary control purposes. Only one claim can be submitted per calendar month; claims should not be submitted if an employee expects to incur expenses later in that month.

## **Approval of claims (the role of the checkers and the authoriser)**

1.21 All claims must be checked and approved by either the Chief Executive Officer, CFO or Deputy CEO. The CFO or Chair / Vice Chair of the Board of Trustees must check and approve claims made by the Chief Executive Officer.

1.22 Both the authoriser and the claimant must ensure that all journeys and expenditure were necessarily incurred. Once authorised by the authoriser, claims are available for payment by the Finance and HR Department.

1.23 When authorising business expenses claims, authorisers must:

- ensure that the travel was necessary and justifiable in enabling the employee to fulfil their responsibilities effectively. For overseas journeys which are not part of an employee's normal workload, travel must be approved by the Board of Trustees and be compliant with the Academy Trust Handbook.
- confirm that, to the best of their knowledge, the journey(s) actually took place to carry out official business and that no item has been included on any other claim.
- check that, to the best of their knowledge, all expenses claimed represent value for money and are in accordance with published rates and existing rules.
- review any potentially unusual or excessive items with the claimant
- reject any claims which do not comply with this policy or where there is doubt over the validity or appropriateness of the claim, and ask the employee to review and resubmit accordingly.

## **Payment of claims**

1.24 Following authorisation of a claim, payment will normally be made in the next salary payment.

1.25 Payment of travelling/mileage expenses will be made by BACS on the 20<sup>th</sup> of each month and sent to the employee's bank.

## **Reimbursement from third parties/outside bodies**

1.26 If an employee is representing QUEST at a conference or meeting organised by an outside body, the outside organisation should reimburse QUEST and not the employee. Employees should then submit a claim for any other expenses in the normal way.

- 1.27 If an employee is offered expenses for speaking at a conference, they should enter the claim in the normal way and immediately notify the Finance Department, who will raise an invoice to recover the expenses from the conference organiser. The business expenses claim does not need to be submitted for a recovery invoice to be raised. The employee must provide full details (contact name, organisation name, address, phone number and email address) of the body that has offered the expenses and any supporting documents. Employees are responsible for ensuring that expenses claimed comply with the organisers' policies to avoid charges being refused.

## **TRAVEL EXPENSES**

- 1.28 This section of the policy outlines the rules that apply when arranging official travel and when making claims for travel expenses that have been necessarily incurred while travelling on QUEST business.
- 1.29 Employees are expected to use the most cost effective and sustainable means of travel on official journeys, taking account not only of travel costs but also of official time and any other related expenses.
- 1.30 All expenses should be substantiated by receipts. It is recognised that, in some circumstances, a receipt is not issued (for example, where car parking is paid for by way of text message). This should be marked on the claim. Evidence of expenditure, such as receipts and journey details, is vital in demonstrating to HMRC that no taxable benefit has arisen from business expenses.

### **Official journeys**

- 1.31 Examples of official journeys for which expenses may be claimed are:
- Visits required to conduct work, such as inspections or meetings, in locations other than an employee's allocated base or QUEST schools
  - Travel to training courses and conferences.
- 1.32 Payment for travel to another location will be paid from the normal location for staff.

### **Methods of travel**

- 1.33 The main methods of travel are:
- Public transport (train, tram, bus, aircraft, boat and taxi)
  - Private transport (private cars, motorcycles and bicycles)
  - Official transport (hire cars).

When considering the options, employees will need to make decisions based on the following criteria:

- Economy - always check and take advantage of special offers and discounts whenever they are available.
- Efficiency - think about official time and associated expenses saved by using a faster mode of transport; the ability to work while travelling may be a consideration.
- Sustainability - think about the 'carbon footprint' of the mode of transport.
- Safety - think about the safety of the employee.

## **Rail travel**

### **Class of travel**

- 1.34 Employees must book rail tickets as far in advance as possible; open returns must be avoided and first class open returns are prohibited unless best value. At times, two single tickets may be cheaper than a return and all employees are asked to purchase the cheapest suitable ticket. The Trust has an open account with Trainline – see Finance Department for further information.
- 1.35 Standard class travel booked in advance is the expected norm for rail travel for all employees, related contractors and consultants. First class, booked in advance, may only be used:
- if the overall cost of first class travel is less than the overall cheapest available ticket for standard class, or
  - where an employee has a medical need requiring them to travel in first class accommodation,
  - or where first class accommodation allows staff to work more effectively whilst travelling.
- 1.36 In the exceptional circumstance that first class travel is booked due to medical need, this should be agreed with the CFO (with advice from HR where required) and a record of this agreement retained. Where this relates to an ongoing medical need, the agreement should be notified to the HR Department to be held on the employee's personal file.
- 1.37 If the first class ticket is the cheapest available option, the employee will simply need to retain evidence in support of the booking (such as a screen shot) for a period of twelve months. Staff who are unable to provide evidence on more than one occasion may be subject to disciplinary action.
- 1.38 If first class travel is used, employees must explain the reason for the use of first class travel. This will provide an audit trail.

### **Booking tickets**

- 1.39 All tickets must be ordered and paid for centrally through the Trust Finance Assistant and booked through the preferred supplier where possible, i.e. Trainline.
- 1.40 Exceptionally, tickets may be purchased using personal debit or credit cards for journeys to be taken at short notice where there has not been enough time to arrange through the Trust. An explanation of the reason for use of personal cards must be included in the claim and approved by the CFO. Receipts or any tickets remaining after the journey must be attached to monthly claim forms as an audit trail.
- 1.41 Employees who travel overnight on official business may claim the expense of occupying a sleeping berth if booked in advance and with the approval of the Board of Trustees.

### **Domestic and international air travel**

1.42 Employees may only travel by air within the UK:

- when there is an economic advantage in terms of official time and other business expenses, or
- when the journey is business critical and any extra cost can be justified.

1.43 Air tickets should be booked through the Trust Finance Assistant unless there is a cheaper way to get to the destination. Details of prices quoted must be retained as evidence of value for money and attached with the air tickets to monthly claim forms.

### **Class of travel**

1.44 All UK internal domestic flights of any duration must be standard/economy class, as must international flights of eight hours or less. International flights exceeding eight hours in duration may be booked as premium economy class but this should be approved by the Board of Trustees in advance of booking. First class is not permitted for any air travel.

### **'Frequent-flier' schemes and other benefits**

1.45 Benefits from frequent-flier schemes, such as 'Air Miles' and other personal benefits which are obtained through official air travel must not be used for private travel. Such benefits must either be used for official travel or foregone.

### **Travel by sea**

1.46 Employees who travel by sea on official business will travel standard class.

### **Travel by taxi**

1.47 As travel by taxi is often expensive, the costs may be reimbursed only:

- when there is no other suitable method of public transport that is cheaper
- when heavy luggage has to be transported to or from the place of departure or arrival
- if a physical disability prohibits the use of public transport
- where the saving of official time is important, or
- where an employee may be concerned for their physical safety.

1.48 Employees must supply a receipt, and an explanation on their claim, for all taxi journeys undertaken.

### **Travel by London underground**

1.49 QUEST has purchased Oyster cards for use on the London Underground. These cards are held securely in the QUEST safe and when used employees should 'top' them up when necessary and submit the receipt to the Trust Finance Assistant in the usual way. When returning these cards to the Trust Finance Assistant, the current balance on the cards should be given whenever possible.

### **Using a private vehicle on official business**

- 1.50 Employees may travel on official business in their own private vehicle if:
- it is cost effective for the organisation for them to do so
  - the appropriate insurance conditions are met, and
  - they have a valid driving licence.

### **Insurance and documentation requirements**

- 1.51 Before using a private vehicle on official business employees must submit their car details and a photocopy of their UK driving licence to the Finance and HR Department.
- 1.52 Employees must have a fully comprehensive insurance policy, including business use, if using their private vehicle.
- 1.53 Maintaining the required insurance cover is an employee's own responsibility and policies will not be examined before they use the car. However, the Finance and HR Department will carry out random checks of insurance policies in parallel with other audit activity to ensure that adequate cover is being maintained.
- 1.54 Insurance policies must cover, without financial limit, against claims in respect of:
- bodily injury to or death of third parties
  - bodily injury to or death of any passengers, and
  - damage to the property of third parties.
- 1.55 The Finance and HR Department will carry out random checks on employees who use their own vehicle for business purposes. Employees may be required to supply any or all of the following documents upon request:
- Vehicle Registration Document
  - UK Driving licence
  - Certificate of insurance (must specify cover for business purposes)
  - Road tax
  - MOT certificate (if vehicle more than three years old)
  - Vehicle warranty (if vehicle is less than three years old).

Failure to provide valid documentation on request may result in mileage payments being withheld.

### **Calculation of mileage**

- 1.56 The claim for mileage allowances should be based on the actual distance travelled; this will normally be the shortest route, although a longer motorway journey might be faster and more appropriate. Travel details must be recorded on the claim form so mileage can be validated by the authoriser and Finance Department.

### **Standard rate mileage payments**

- 1.57 The current Standard Mileage Rate is as detailed on the private vehicle mileage allowance sheet. The rates are intended to cover all running costs associated with owning a vehicle such as fuel, insurance and depreciation.

- 1.58 As the Standard Rate contains an element of profit, the total that can be claimed is limited to 10,000 miles in each tax year. Any further mileage should be claimed at the Public Transport rate (see guidance for current rate). The Finance Department will keep a running total of the mileage claimed by rate.

### **Public transport rate mileage payments**

- 1.59 Employees who use their own vehicle to undertake an official journey when it would have been more cost effective to use another method of transport must have it approved by the line manager and may only claim the Public Transport rate. Employees who are in any doubt should contact the Finance Department.

### **Exceptions for drivers with disabilities**

- 1.60 Employees who have a disability and who are unable to use other methods of transport apart from their specially adapted vehicle may claim the Standard Rate for all official journeys, providing that they have received approval from their line manager and that this agreement has been notified in writing to the Finance and HR Department.

### **Accidents while on an official business journey**

- 1.61 If an employee is involved in an accident while on official business they must notify the Chief Executive Officer/CFO.
- 1.62 QUEST does not accept any liability for an employee's vehicle if it is involved in an accident on official business.

### **Use of mobile phones whilst driving on QUEST business**

- 1.63 To comply with the law, members of QUEST are instructed that hand held mobile phones (or other forms of interactive communication used to send and receive spoken or written messages or provide access to the Internet) must not be used whilst driving any vehicle on Trust business. The law specifies that this is only permissible in emergency situations.

Where it is necessary for colleagues to be contactable whilst driving, then employees must either:

- pull over safely and turn off the engine before using their telephone. Where traffic conditions do not allow for this, the call should be left to divert to voicemail and answered at a safe time when not driving or
- use an appropriate hands-free kit. Where a hands free installation is used, the driver continues to be responsible for driving with due care and attention and consequently must only answer an incoming call if traffic conditions allow. If traffic conditions do not allow this, then the call should be left to divert to voicemail and answered at a safe time when not driving.

## Hire car scheme

1.64 Employees may hire a car to conduct work in locations other than an employee's allocated base, for example to attend an inspection, meeting or training event, if it is more cost-effective or efficient than, for example, train travel. Employees are expected to hire a manual car in class C or below in most circumstances, and must always request the most economical vehicle to meet the requirements of the journey.

Automatic cars may only be requested where individuals have a driving licence for automatic cars only, or where they need to drive an automatic vehicle for medical or safety reasons. Employees are advised to discuss this with the Chief Executive officer and CFO, and notify the Finance Department so this information can be held on their personal file.

1.65 Employees may book a larger vehicle (up to a maximum of class E) if they are undertaking lengthy motorway journeys or are carrying multiple passengers with luggage and/or equipment.

1.66 If the employee hires a vehicle outside these specifications, they may be asked to justify their reasons and, in exceptional circumstances, QUEST reserves the right to require the employee to meet the additional cost of hire and fuel. Employees are reminded to consider value for money at all times when incurring expenditure.

1.67 Should the employee have an ongoing requirement to hire vehicles outside this specification, they are advised to discuss the matter with Chief Executive Officer or CFO.

1.68 All car hire must be booked through the Trust Finance Assistant. The cost of hiring and insuring the hire car will be met centrally by QUEST. Employees are responsible for having a valid driving licence and they may be asked to provide evidence of this to the Finance Department. The driver is only insured to drive the vehicle within the period set in the contract. If there are parking restrictions around the employee's home, these should be clearly stated on the rental form so that parking fines are avoided.

1.69 The fuel should be purchased and detailed on the monthly claim form. QUEST employees are unable to claim mileage allowances when they hire a car.

1.70 Travel details must be recorded on the claim form so fuel costs can be checked against the journey(s).

1.71 At the end of the hire period, it is the employee's responsibility to ensure that the fuel level is as detailed in the hire agreement. The employee will be responsible for covering any additional charges incurred during the hire period, or while the vehicle is awaiting collection, including excess fuel or penalty fares.

1.72 It should be noted that vehicle hire companies prohibit the use of mobile phones by the driver even if hands-free.

### **Part official, part private use of hire cars**

1.73 Employees may not use the hire car for private use. If an employee uses a hire car for private use and is involved in an incident, they will be liable for any costs arising.

### **Accidents/damage whilst using hire cars**

1.74 If an employee is involved in an accident, they must report the incident immediately.

### **Other travel expenses**

#### **Passenger supplements**

1.75 If an employee saves public money by carrying colleagues on an official journey in their private vehicle or a lease car, they may claim a passenger supplement. The supplement is payable for each mile each passenger travels in the vehicle. Passenger names and distances travelled must be recorded on the claim form.

### **Parking charges, tolls, ferry and congestion charges**

1.76 Provided that receipts are held with monthly claim forms, the reasonable charges an employee pays for parking, tolls, ferries and congestion charges in the course of official business will be met by QUEST and may be claimed.

1.77 QUEST will not meet the cost of any fixed penalty fines, such as parking, speeding, bus lane, congestion charge zone etc, or the cost of late payment or administrative fees related to the fines.

1.78 Employees using hire cars are required to pay the congestion charge directly and will be asked to repay any fines, administrative and late payment fees in full. Employees are responsible for disputing any fines arising during a hire period with the hire car provider.

### **SUBSISTENCE**

1.79 In summary subsistence arrangements are:

- **Day subsistence expenses:** Expenses claimed when an individual is away from their work base for less than 24 hours.
- **Overnight Receipted Expenses (ORE):** Applies to expenses incurred when the claim involves an overnight stay over a 24 hour period.

1.80 Where an employee is provided with a meal or hospitality by another organisation this should be declared in line with the procedure in the Gifts and Hospitality policy and procedure.

1.81 The subsistence expenses in this policy are in line with HMRC guidelines and, therefore, rates may change accordingly.

#### **Day subsistence**

1.82 Day Subsistence expenses should only be claimed when the individual is away from their work base during the day and the purchase of a meal or refreshments is necessary during the time away from the work base.

- 1.83 Day subsistence expenses can only be claimed in addition to Overnight Receipted Expenses (ORE) when the 24 hour overnight period covered by ORE has expired.
- 1.84 Day subsistence can only be claimed for costs which have actually been incurred. There are three levels of day subsistence that an employee may claim up to, depending on the time spent away from their base on official business. All meals and refreshments may be claimed up to the maximums, unless lunch has been provided during that period. Where this is the case, the maximum amount claimable will be reduced by £5.00.
- 1.85 While payment of day subsistence will still be made without supporting receipts, staff are expected to obtain receipts wherever possible. They should record whether receipts have been obtained when entering the claim and make them available for scrutiny for audit purposes when appropriate.
- 1.86 In the event that an employee has a valid medical reason or religious belief which prevents them from purchasing subsistence from any available outlets which sell pre-packed meals, they may, with the Chief Executive Officer or CFO's approval, apply for receipted costs incurred for home prepared meals. The standalone receipted cost must adhere to the terms of the three levels of day subsistence. Claims authorisers must be reasonably satisfied that the requirement for this approach is a valid one.
- 1.87 Day subsistence cannot be claimed if the employee's claim involves an overnight stay in the same 24 hour period.

### **Overnight Receipted Expenses (ORE)**

- 1.88 For those whose official business includes an overnight stay actual receipted reimbursement is provided for that expenditure. The ORE rates can be found at the end of this document.
- 1.89 The place visited must be beyond reasonable travel. Reasonable travel will be dependent on a number of factors including the individual's start and finish time and travel conditions. If an individual is in doubt as to whether the place visited is within reasonable travel, they must discuss this with the Chief Executive Officer or CFO in advance of the visit.
- 1.90 Employees may choose to make their own accommodation arrangements in non-commercial accommodation instead of staying in commercial accommodation.
- The non-commercial accommodation must be within reasonable travelling distance (as approved by the Chief Executive Officer or CFO) of where the business is to take place and the address must be recorded on the claim form. Employees should have consideration of their personal safety when arranging their own accommodation and travel times.
- 1.91 It is the employee's responsibility to ensure that the amounts spent are within the maximum limit, irrespective of the means of payment, for example, debit card or cash.

- 1.92 This sum is designed to cover costs incurred for all meals and refreshments during the 24 hour period, including breakfast, lunch, dinner and any other food or soft drink purchased. The 24 hour period begins at the time an individual leaves their home or work place and must be attached to an overnight stay.
- 1.93 Employees should note that if they eat dinner in the hotel in which they are staying overnight, the limit for total expenditure for the 24 hours will still apply. The individual must ensure that they have a receipt for this expenditure.
- 1.94 Where overnight hotel bookings are inclusive of breakfast, no further claim for breakfast expenditure must be made during that 24 hour period.
- 1.95 As it is important that public funds are only spent on essential and necessary items, no alcohol or gratuities are to be claimed via ORE.

### **Personal Incidental Expenditure expenses (PIE)**

- 1.96 This covers any ad hoc costs incurred as a result of an overnight stay, which would not have been incurred if the employee was not required to stay away from home. For example, an employee may need to pay additional dry cleaning costs during extended stays away from home, or may wish to make a phone call home. PIE is not intended to cover costs which the employee would normally incur at home. PIE may be claimed for any overnight stay where additional costs are incurred, including centrally arranged training courses and conferences, where all other meal and accommodation costs have been met. Claims for PIE should be supported by receipts wherever possible and staff should only claim for actual expenditure incurred up to the maximum allowed.

### **Retaining receipts**

- 1.97 Staff are encouraged to obtain receipts in respect of all claims. All receipted claims must be backed up by an itemised receipt. Receipts should be kept for a period of six years after the end of the year in which the claim was made as per the Scheme of Financial Administration.

### **Use of an external internet facility during an overnight stay**

- 1.98 On occasion where internet access for official business is required, it may only be possible through an external facility (i.e. hotel, overnight accommodation) and at a cost. Claims will be reimbursed where this is unavoidable (i.e. access cannot be postponed), and a receipt is produced. Usage should be restricted to those tasks where a delay in access would impact directly on the ability of the individual to fulfil their official responsibilities.

### **Use of personal telephones for official purposes**

- 1.99 It is recognised that employees may occasionally have to use their personal telephone for official purposes. In these circumstances, QUEST will only reimburse the cost of any official calls on production of a fully itemised bill where it is possible to identify the number called and for which reimbursement is claimed. Conversely, if personal calls are made on a work mobile these should be identified on the bill and reimbursement (inclusive of VAT) made to QUEST. If the personal use relates to a phone call home as a result of an overnight stay, the employee is not required to reimburse QUEST but this should be offset against any claim for PIE.

## **Long car journeys**

- 1.100 Employees driving long distances should take account of the dangers of driving while tired and take appropriate breaks to conform to Health and Safety guidelines (i.e. no longer than four hours without a break of 30 minutes minimum). The cost of any refreshments will be covered either under the Day Subsistence or Overnight Receipted Expenses arrangements.

## **Using the preferred hotel booking agency**

- 1.101 Rooms, as a minimum standard: single or double for sole occupancy with en suite, television, tea/coffee facilities, desk space, telephone, restaurant in the hotel offering three course menu until 9pm and room service/bar snacks until 12pm, car park (if driving) and lift. These hotels should also provide a good level of security. Employees should request a booking in a Premier Inn Hotel or a similar alternative and use the hotel business charge cards or through 'best value' sites.
- 1.102 Hotel accommodation should be booked through the Trust Finance Assistant and should not exceed £130 per night (£180 per night in London).

## **TRUSTEES' EXPENSES**

- 6.1 In accordance with [The School Governance \(England\) Regulations 2013](#), the Trustees of QUEST are entitled for reimbursement of expenditure incurred by them for the purpose of enabling them to perform their duty as a Trustee.

Expenses will be paid on provision of a receipt and will be limited to the amount shown on the receipt.

Travel expenses will be paid at a rate not exceeding the maximum level of the Inland Revenue Authorised Mileage Rate and advice on this will be sought from the Local Authority at the time a claim is made.

Trustees wishing to claim expenses should address all claims to the Trust Finance Assistant, QUEST, 682 Atherton Road, Hindley Green, Wigan, WN2 4SQ.

## **EXTERNAL PERSONNEL/CONSULTANTS**

- 7.1 External personnel/consultants may have an agreed commission for specific services or support to QUEST or the Board of Trustees, which may include an approved daily rate for services, e.g. as an NLE, LLE, SLE, within which expenses may already be included.

If, however, travel expenses are not included in the daily rate, expenses will be paid at a rate not exceeding the maximum level of the HMRC Authorised Mileage Rate and advice on this will be sought from the Local Authority at the time a claim is made.

External NLEs/LLEs offering their services in a reciprocal arrangement between the organisation and QUEST, i.e. as an independent person on a Complaints' Panel, will be able to claim travel expenses as above.

External personnel/consultants wishing to invoice for commissions and/or claim expenses should address all correspondence to the CFO, QUEST, 682 Atherton Road, Hindley Green, Wigan, WN2 4SQ, or by email to [t.hewitt@quest-trust.org.uk](mailto:t.hewitt@quest-trust.org.uk)

### STRATEGIC MONITORING

1.103 The Finance Department will collate information on the use of expenses and provide reports to the Board of Trustees, as required, to ensure any trends, positive or negative, are identified and monitored at a strategic level. This will enable the organisation to continue to develop and improve, and ensure value for money is consistently achieved.

1.2 These procedures may be reviewed to reflect changes in QUEST policy or legislation, and care should be taken to ensure employees and managers use the latest version.

### USEFUL INFORMATION

9.1 If you have any specific queries regarding expenses and claims, please contact the CFO in the first instance, or the Finance Department. Please direct queries regarding the policy to the CFO.

### PRIVATE VEHICLE MILEAGE ALLOWANCE

Employees may not claim the mileage for journeys from home to base or base to home during normal working hours unless their base is home.

During normal working hours, where an employee is travelling from home to a destination other than their normal base and then returning to home, they must deduct from their total mileage, a mileage equivalent to their home to base return journey. Employees may only claim for the additional mileage incurred.

Rates for non-taxable mileage in line with current His Majesty's Revenue and Customs (HMRC) **HM Revenue & Customs - GOV.UK**

The mileage rate used by the authority is the rate set by the NJC. The mileage allowances are a composite of fuel, maintenance, depreciation and so on. The petrol entitlement is to show what part per mile of the rate relates purely to petrol.

QUEST rates for users are detailed in the tables below:

|  | 451 – 999cc | 1000cc + |
|--|-------------|----------|
| Per mile first 8,500                     | 46.9p       | 52.2p    |
| Per mile after 8,500                     | 13.7p       | 14.4p    |
| Petrol entitlement                       | 9.406p      | 10.366p  |
| Amount of VAT per mile in petrol element | 1.567p      | 1.727p   |

| <b>Electric Vehicle Users</b>            |        |
|--|--------|
| Per mile first 8,500                     | 46.9p  |
| Per mile after 8,500                     | 13.7p  |
| Petrol entitlement                       | 9.406p |
| Amount of VAT per mile in petrol element | 1.567p |

## **ABENCE OR CAR DEFECTS**

Where an employee's private car is not in use as a result of a mechanical defect, they must first of all inform their line manager and state how long the car will be out of use for.

In line with the NJC Green Book, where a vehicle is out of use because of a mechanical defect, or the employee is absent due to illness then:

- the monthly allowance will be paid for the remainder of the month in which the car first went out of use, or the employee was absent due to sickness, and for a further three months thereafter; and
- for the subsequent three months the allowance will reduce by 50%.

During the period when a car is off the road for repairs, employees will be reimbursed for travel by other forms of transport which must be pre-agreed with the line manager.

## **SUBSISTENCE ALLOWANCES**

|   |   |  |
|---|---|--|
| <b>Day subsistence</b><br>NB These amounts cannot be claimed together in any combination conjunction with ORE or PIE. | <b>Day Subsistence 1 (DS1)</b><br>Actual receipted expenditure to cover absence from base between 5 and up to 10 hours                | £5.00 maximum                                  |
|   | <b>Day Subsistence 2 (DS2)</b><br>Actual receipted expenditure to cover absence from base between 10 hours and up to 12 hours         | £10.00 maximum                                 |
|   | <b>Day Subsistence 3 (DS3)</b><br>Actual receipted expenditure to cover absence from base over 12 hours but without an overnight stay | £15.00 maximum                                 |
| <b>Overnight receipted expenditure (ORE)</b><br>NB This cannot be claimed in conjunction with day subsistence.        | <b>Actual receipted expenditure</b> to cover the whole 24 hour period from point at which the individual leaves home or office base   | £40 maximum                                    |
|   | Plus<br><b>Personal Incidentals Expenditure (PIE)</b><br>(Actual unreceipted expenditure)   | UK £5 maximum<br><br>International £10 maximum |

This policy was presented to and approved by Trustees during the Spring Term 2025.

Signed: C. Pailing Chair of Trustees