



TRAVEL & SUBSISTENCE POLICY

Version 1 – August 2015

St Alban Catholic Academies Trust

Travel and Subsistence Policy



1 Introduction

- 1.1 Trust employees who, as part of their work, have to be away from their normal place(s) of work may incur travel expenses and additional expenses for meals and accommodation. The national scheme of conditions of service no longer prescribes the amounts which employees are entitled to claim. This scheme sets out the basis on which employees of the Trust will be reimbursed.
- 1.2 The principal objective must be for employees and their managers to work together to achieve best value for the Trust when organising and paying for travelling and subsistence.

2 Principles

- 2.1 Employees who have to be away from their normal place(s) of work as part of their work should be compensated for reasonable expenses actually incurred.
- 2.2 Any employee who knows that they will need to be away from their normal place(s) of work must obtain permission from their Line Manager/Head Teacher before they go unless this is impossible.
- 2.3 **A Line Manager/Head Teacher should not approve such absence unless they have a budget adequate to cover the costs likely to be incurred.**
- 2.4 Employees should use their judgement when choosing between practicality and cost (e.g. a bus journey which takes all day may be the cheapest form of transport but may be impractical or, if travelling by car, a shorter route may take considerably longer than an alternative longer route). Similarly there may be a trade off between travel and subsistence (e.g. air travel may avoid the need for overnight accommodation). However the best value option should always be chosen taking all relevant factors into account.
- 2.5 The Trust will only reimburse the cost of 'ordinary' travel; first class fares will be reimbursed at the 'economy' rate. **Travel by taxi will only be reimbursed in exceptional circumstances or if there is no other form of transport available.**
- 2.6 Travel by car should be co-ordinated so that the cost can be minimised by using wherever possible car sharing.
- 2.7 Any employee using their own car for an official journey must be insured for –'business use' on their policy.
- 2.8 When, exceptionally, employees travel by car from home rather than from their normal place of work to undertake an official journey, the normal mileage from home to and from work must be deducted from the overall claim. Private commuting journeys are not allowable.

2.9 Employees working from home may not claim for travel from home to their first appointment of the day or from their last appointment of the day to home. Costs incurred by employees in travelling to and from their normal place of work are private commuting journeys and are not an allowable expense. The exceptions are:

- a) Where an employee is formally contracted to work from home.
- b) Where an employee is required to return to work after going home or where he/she is called out to attend work when he/she would not normally be required to be at work (e.g. week end); it does not cover situations where an employee has agreed to work overtime when they would not normally be at work.

2.10 **Employees are no longer permitted to claim reimbursement for lunch.**

2.11 Line Managers/Head Teachers must ensure that all their employees who are eligible to claim for travelling and subsistence are made aware of this scheme and have access to a copy.

2.12 There is a different scheme for reimbursement of travelling and subsistence costs when undertaking an approved training course. *(Employee guidelines relating to this are appended at appendix b).*

3 Claims

3.1 Claims for expenses must be made on the proper claim form and certified by the Line Manager/Head Teacher who authorised the absence (unless they are not available in which case the next more senior member of staff must certify the claim). All claims must be supported by receipts for expenditure including fuel receipts for mileage claims.

3.2 Claims **MUST NOT** be reimbursed from petty cash floats.

4 Certification

4.1 Claims for expenses may only be certified by an authorised officer (not the person claiming). The certifying officer takes responsibility for the absence having been authorised in advance, the claim being correct and supported by receipts.

5 Payment

5.1 Claims will only be processed if they are submitted on the appropriate form available from the School Business Manager and/or members of the Finance Team in each school.

5.2 All claims for expenses will be paid monthly with salary. Normal published payroll processing deadlines apply.

5.3 Claims should be submitted within a month of the expenses having been incurred.

5.4 Claims must be accompanied by receipts, tickets or receipted invoices in all cases and, wherever possible, in a form which will enable the Trust to recover value added tax where it applies. **Claims submitted without supporting receipts will not usually be paid unless the certifying officer is satisfied that it was impossible to obtain a receipt for expenditure actually incurred (e.g. for car parking) or that there is a valid reason for not being able to submit a receipt.** If in such exceptional circumstances expenditure is reimbursed even though unsupported by any receipt, **deductions will be made for tax and national insurance where they apply.** Particular attention should be paid to receipts for rail travel, which can be

obtained from ticket offices when purchasing tickets. Neither the tickets themselves, nor credit card vouchers will be accepted as a substitute for a receipt except where tickets are purchased from a ticket machine, which does not issue receipts.

- 5.5 It should be noted that the HMRC may require the Trust to provide any information about expenses payments made to employees and may make adjustments to tax codes in the light of any information provided.

6 Allowances for Accommodation and Subsistence

- 6.1 The Trust has set and will review rates annually. The current rates are set by the Inland Revenue 'Approved' rates and outlined in the appendix A.

- 6.2 The rates outlined are the maximum that the council will reimburse for each category claim.

7 Conferences and Delegations

- 7.1 Employees who accompany Board of Directors on conferences, seminars and delegations may necessarily incur expenses not covered by the scale set out in the appendix. Reimbursement will be at the discretion of the relevant Board of Director/s who must personally certify the claim. The general principles will apply and all such claims must be fully supported by receipts.

- 7.2 This policy and Procedure has been fully discussed and agreed between the Board of Directors of the St Alban Catholic Academies Trust.

AGREEMENT – TRAVEL AND SUBSISTENCE SCHEME.

This agreement is to confirm that the scheme set out in this document is jointly agreed by the Trust's HR provider, Trade Unions and Board of Directors of the St Alban Catholic Academies Trust.

Any future amendments/revisions to this document arising out of the need to reflect legislative changes or changes to existing working practices will be made in agreement by the Trust

Travel and Subsistence Rates.

The rates scheduled below are based on averages of selected major national chains. The current rates are shown in brackets

Employees are entitled to claim travel and subsistence expenses in accordance with the rules of the Trust's approved scheme based on actual expenditure incurred up to the following limits:

Travel

By car/van/motorcycle/bicycle (see below).

By train - ordinary second class fares.

By air - the cheapest fare available in the circumstances.

From 2011/12	First 10,000 business miles in the tax year	Each business mile over 10,00 in the tax year
Cars and Vans	45p per mile	25p per mile
Motor Cycles	24p per mile	24p per mile
Bicycles	20p per mile	20p per mile

Meals Allowances

Breakfast (left home before 7.00 am)	£6.88
Lunch (12.00 – 14.00)	£0.00
Tea (not home before 7.00 pm)	£3.76
Evening meal (not home before 9.00 pm)	£11.77
24 hours inclusive rate for meals (midnight to midnight)	£22.41

Accommodation

The Trust will cover the actual cost as agreed by **Line Manager/Head Teacher** prior to booking. Accommodation (UK and abroad) should include breakfast.

Out of pocket expenses for overnight stay - £5.00 per night for a **maximum of 4 consecutive nights**.

Note:

- 1. Lunch expense will no longer be reimbursed***

Appendix b) to Travel and Subsistence Scheme.

Employee's Guide to claiming expenses relating to training events.

1. What can you claim for when you attend training events?

- 1.1 You may be able to claim for: -
- Travelling to training (see paragraph 5)
 - Food (see paragraph 6)
 - Hotels/accommodation and overnight expenses (see paragraph 7)
 - "Out of pocket expenses" (see paragraph 8)
 - Equipment and stationery (see paragraph 9)
 - Books (see paragraph 10)
 - Study leave (see paragraph 12)
 - An interest free loan (see paragraph 13)

2. How often should you put in a claim?

- 2.1 Submit claims on a monthly basis.
- 2.2 It is important to submit claims covering any period up to and including the end of a financial year before **31 August 2015**. Claims after this date might not be reimbursed because money will have to be found from funds set aside for the next financial year.

3. Proof of expense

- 3.1 Claims for books, refreshments, stationery and equipment, accommodation and other expenses must be accompanied by a receipt. If you do not supply a receipt you will either not be reimbursed at all or have to pay tax and national insurance which will be deducted from any reimbursement you do get.

4. Training Agreements

- 4.1 If you undertake training that is partly or wholly paid for by **the Trust** you may be expected to sign a training agreement.

5. Travelling

- 5.1 If it costs you more to travel to training than it costs you to travel to work you are entitled to claim the difference, so if it costs you £3 a day to get to work and have to pay £4 to get to a training event you are entitled to claim the £1 difference. The only exception to this is when the **Trust** agrees to pay for you to go on a "long course of study". In this case the **Trust** may limit the amount of money it pays you to travel to training depending on the budget available. You and your **Line Manager/Head Teacher** will agree what the **Trust** will and won't pay for before you both sign a training agreement
- 5.2 You must always use the cheapest, most effective form of transport. Wherever possible and safe, walk or cycle to local training events. Always try to share a car if you have to go by car.

5.3 Taking into account paragraphs 5.1 and 5.2, the amounts you can claim are as follows: -

- If you travel by bus, or train, you are entitled to a refund of the cost of the journey. You must get a receipt as proof of the journey. The **Trust** will only reimburse the cost of 'ordinary' travel; - first class fares will be reimbursed at the 'ordinary' rate. **Travel by taxi will only be reimbursed in exceptional circumstances and only if no other form of travel is available.**
- If you travel by bicycle you are entitled to 20p a mile.
- If you travel by motorbike you are entitled to: - **24p** a mile

Important Note: The rates in this paragraph were correct as at April 2010.

5.4 You must submit your car mileage claim on the right form, which you can **get from a the School Business Manager or a member of the Finance Team in school.**

6. Food

Note: you are entitled to claim for what you actually spend but only up to the limits set out below

- 6.1 If you are travelling to a training event and have to leave home before 7 am to get there on time you can be reimbursed the cost of buying breakfast on the way. The amount you can claim is up to £6.88
- 6.2 If you are travelling home from a training event and will not get home before 7 pm you can be reimbursed the cost of tea - up to £3.76
- 6.3 If you are travelling home from a training event and will not get home before 9 pm you can be reimbursed the cost of an evening meal - up to £11.77

Remember - you need to get and keep receipts.

7. Overnight Accommodation

- 7.1 If the accommodation is not a part of the training package; The **Trust** will cover the actual cost as agreed by **the Line Manager/Head Teacher** prior to booking. Accommodation (UK and abroad) should include breakfast.

8. Out of Pocket Expenses

- 8.1 You are entitled to an "out of pocket" allowance if you have to stay overnight for a training course. The amount you can claim is £5.00 a night. This payment is to compensate you for things like phone calls home or even newspapers you may have to buy.

This is the only allowance you can claim without proof of purchase or expense, so you don't need receipts to claim this amount.

9. Equipment and Stationery

- 9.1 If you require special equipment or stationery that is deemed essential to your course first see if it's available from your Departmental supplies. If not and you have to make purchases, you must return

the equipment to your training co-ordinator once the course is finished and you've been reimbursed the cost.

Remember - you need to get and keep receipts, and that equipment paid for by the Council belongs to the Council.

10. Books

- 10.1 You can be reimbursed for books you have to buy that are essential for each course of study. Before you buy any books see if you can borrow them from the library or Human Resources or maybe a former student. Once the training is finished and you've been reimbursed, you must return the book(s) to your Training Co-ordinator.

Remember - you need to get and keep receipts, and that books paid for by the Council belong to the Council.

11. Other expenses

- 11.1 If it is essential for you to buy or pay for anything else in connection with your training talk to your Line Manager/Head Teacher. You need to get his or her permission for the expenditure if you want to be reimbursed.

Remember - you need to get and keep receipts.