



Travel and Subsistence Policy

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* Amended 12/10/21 (DAR) to include driver checks and vehicle roadworthiness (section 7)

*Amended on most recent version 12/21 - slight rewording on points 2.1 and removal of 2.4 to reduce the possibility of unintended commitment to the Green Book in those establishments where this is not required, slight rewording to point 9.1 to make clearer. Rewording to include insurance certificates at 7.4. Appendix 1 – removal of travel rates for bikes and passengers. Appendix 1 – Updated dates and allowance rates/detail. Appendix 2 Updated claim forms

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Preface – note on interpretation of TLT policies

All policies currently in use within Together Learning Trust Multi Academy Trust (TLT MAT) are designed and intended for use at individual constituent school (and governing body) level in accordance with the relevant scheme of delegations.

*This means that for employees whose role involves working directly for TLT MAT, or employees based at a **supported** academy, references in the policies to headteacher or head of school should be interpreted throughout as relating to the Chief Executive Officer (CEO) of TLT MAT and references to the governing body (or chair of governors) should similarly be interpreted, respectively, as relating to the TLT MAT board (or chair of trustees) **unless** a scheme of delegations is in place which clearly states otherwise.*

1. Introduction

- 1.1 This policy sets out the circumstances in which an academy employee or worker may be able to claim various allowances in respect of reimbursement of costs for travel and subsistence incurred in the course of their employment.
- 1.2 Adherence to this policy will ensure that employees are reimbursed fairly for legitimate business expenses and that such reimbursement is treated appropriately for tax purposes.

2. Purpose and scope

- 2.1 The policy is applicable to any member of staff whose employment contract provides that reimbursement for travel and associated arrangements will be as determined by the academy and to any member of staff to whom other (non-contractual) provisions of this nature have been specifically notified in writing.
- 2.2 The policy sets out the limits of what employees may claim and advises how such claims should be made and submitted for authorisation.
- 2.3 The policy should also act as a reference point for management in determining the validity of such claims as may be submitted.

3. Travel

- 3.1 Employees should only undertake business journeys when these are necessary. Other options which are more efficient and cost effective (these may include, for example, email, telephone, conference call, skype etc) should always be given full consideration before travel is undertaken.
- 3.2 Where a business journey is deemed necessary, employees are expected to organise this using the most direct and effective route.
- 3.3 The academy will support necessary business travel, including reimbursement of costs arising from the use of employees' own vehicles and the provision of other support.
- 3.4 Use of environmentally friendly travel is always encouraged by the academy.

4. Authorisation of business journeys

- 4.1 The formal responsibility for authorising business journeys rests with the headteacher (*or designated member of the school leadership team*). Employees are advised to seek approval in advance for any journeys where doubt may be anticipated about the legitimacy of the reimbursement or the extent of mileage that can legitimately be claimed.
- 4.2 If employees choose to undertake journeys by car when it would be practical and/or cheaper to travel by train, then the employee's claim should be limited to the equivalent of the train fare.

5. Mileage payments

- 5.1 Employees who have been authorised to use their own car, van, motorcycle or cycle for the purpose of official work on behalf of the academy are entitled to be reimbursed in accordance with Her Majesty's Customs and Revenue (HMRC) approved mileage rates. Latest rates are available from <http://www.hmrc.gov.uk>.
- 5.2 The basic principle for claiming reimbursement for mileage is that it should be calculated from the employee's workplace and back again. Normal everyday home to workplace mileage is the responsibility of the employee and no mileage payment will be applicable.
- 5.3 Where several employees undertake the same or a similar journey for official school purposes, they should always travel together (unless there is a clear justification for not doing so).
- 5.4 In addition to mileage rates, employees who take passengers in a car or van may claim a passenger mileage payment per passenger per mile, where such payment is likely to involve the academy in less expense than would have been incurred by paying full travel expenses of the passenger(s).
- 5.5 To claim a passenger mileage payment any passenger must also be an employee of the academy and must be travelling on school business. Where the passenger does not start or finish their journey at the same time as the driver, then the driver can only claim for the number of miles that the passenger was physically present in the vehicle.
- 5.6 Where it is more beneficial for employees to travel direct from home to an outside appointment or vice versa, rather than call in to the workplace first, they are only entitled to claim the number of miles over and above their normal home to work mileage. On this basis, all travel claims in any one day should always exclude the employee's normal home to office miles regardless of the reason (such as training courses etc).

6. Parking expenses

- 6.1 Car parking charges incurred on school business may be reclaimed in full upon production of a valid receipt.
- 6.2 Reimbursement will not be forthcoming for parking charges at the employee's normal place of work, other than (in limited circumstances) for employees with a declared disability affecting mobility. In this situation, reasonable charges for car parking at, or as near as possible to, their usual place of work may be reimbursed where there are no free parking facilities available.
- 6.3 The academy will **not** reimburse any employees in respect of parking (or similar) fines. These are the direct responsibility of the employee, whether or not incurred whilst on school business.

7. Insurance and Vehicle Roadworthiness

- 7.1 Employees who use their own vehicle for work purposes should ensure they have appropriate insurance in place to cover business travel. This is normally referred to by insurance companies as 'Business, Social and Domestic' cover.

- 7.2 It is the employee's responsibility to ensure that they have appropriate insurance cover, and no contribution to the cost of this will be made by the academy.
- 7.3 It is the employee's responsibility to ensure their vehicle is roadworthy and legal to drive. This must include having the appropriate road tax and a valid, up to date MOT.
- 7.4 The Trust / Academy may take copies of relevant documentation (i.e. driver license, MOT certificate, insurance certificate) and / or undertake suitable checks using the Government and DVLA database prior to any journey.

8. Bus or rail travel

- 8.1 Bus fares for authorised business journeys will be reimbursed in full on production of an appropriate receipt or record of travel.
- 8.2 If an employee requires a rail ticket for business travel, they must contact the designated authorised individual (as defined below) who can organise this for them.
- 8.3 With regards to rail travel, all employees are expected to travel standard class and to take advantage of off-peak or other reduced rates if the circumstances allow. Supplementary charges for first class travel will not be reimbursed.

9. Travelling time

- 9.1 Where an employee is required to travel from their normal workplace to carry out their substantive role, travelling time is allowed within their normal working day and therefore cannot be claimed.

Employees who are expected to travel to training courses cannot claim travelling time hours above their normal working day.

- 9.2 Where there are excessive demands placed on an employee, for example very long distances travelled which extend significantly over the working day, and where such occurrences happen repeatedly over a short period of time, then management will have discretion, as a gesture of goodwill, to allow some time in lieu as recompense.

10. Subsistence

- 10.1 Employees are only entitled to claim a subsistence (meal) allowance if:
- their duties have prevented them from following normal meal arrangements;
 - and**
 - they have had to incur additional expenditure as a direct consequence.
- 10.2 To make a legitimate claim it is necessary for an employee to have been required to incur expenditure over and above that which they would habitually have spent. If they normally have a packed lunch and do likewise when away from (their normal working) base, then they cannot claim. Similarly, if they have lunch away from base but need to spend no more than they usually do, then once again no claim can be made.

- 10.3 Subsistence allowances cannot be claimed simply because an employee is away from base at a mealtime. Working arrangements of certain employees necessitate absence from base for much of their working time. The 'normal meal arrangements' for such employees will involve meals being taken away from their base, and possibly at locations that may differ from day to day. Such employees may claim a subsistence allowance only when that normal arrangement is disturbed to a significant degree and extraordinary additional expenditure is incurred.
- 10.4 For many employees, normal lunch arrangements may involve different levels of expenditure from day to day, so there may be no precise benchmark figure on which a decision can be made whether additional expenditure has been incurred when away from base. However, the employee will know the amount that forms their normal level of expenditure and it should not be difficult to judge whether a meal purchased elsewhere has cost more than they would otherwise have spent at that time of day.
- 10.5 The academy expects that claims for subsistence allowance will only be made when additional expenditure is necessarily incurred. In other words, when away from base, employees are expected to take meals that are reasonably comparable to the meal that they would otherwise have taken. This may not be possible in all circumstances but employees are expected not to incur greater expenditure on meals than is necessary.
- 10.6 Expenditure on subsistence will normally only be reimbursed if receipts are submitted with the claim (although (from 1 April 2019) this is no longer a requirement for HMRC purposes). However, it is recognised that there may be occasions where it is not possible to obtain a receipt for subsequent submission and authorising managers should adopt a reasonable approach in allowing such claims for reimbursement, provided that in such circumstances the employee gives a justifiable reason for not providing a receipt.
- 10.7 If both of the qualifying criteria for claiming are met, then the claim will be validated for the additional cost of the meal (subject to the maximum subsistence) over and above that which would normally be incurred by the employee.
- 10.8 Separate allowances in respect of breakfast, lunch, tea, and evening meal which are updated annually on 1st April (it should be noted that allowances for tea and evening meal cannot both be claimed for the same evening) and examples of permissible allowances are displayed in Appendix 1.

11. Accommodation

- 11.1 All overnight stays must be approved in advance by the designated authorised individual (this will normally be the headteacher/school business manager/bursar).
- 11.2 In some situations, particularly certain training courses, accommodation may be provided as part of the package, in which case employees do not need to make any claim. In other cases, the employee will be reimbursed the actual cost of bed and breakfast incurred, up to a maximum amount.
- 11.3 As with subsistence, there are separate maximum amounts, one for staying in London and the other for staying anywhere else in the UK. Both scales are updated annually on 1st April and may be used by schools where the employer is the local authority. Other schools and academies may wish to use these figures as a reference point although they need not be bound by them.

- 11.4 If expenditure in excess of those maximums is unavoidable (because no accommodation is available in the appropriate price range, or there is a requirement to stay at a particular hotel because an accessible room is required) then this can be reimbursed provided that prior authorisation is obtained.

12. Out-of-pocket expenses

- 12.1 Employees attending residential training courses are entitled to claim an allowance to cover incidental out-of-pocket expenses (such as telephone calls to home). The amount is published with other allowance figures and is updated annually on 1st April. Payment of the allowance is limited to 6 weeks for any one course.
- 12.2 Exceptionally, if employees are required to travel abroad for the purposes of a school trip or on other business necessarily related to school, a separate allowance in respect of incidental out-of-pocket expenses may be claimed. Such allowances should, whenever possible, be finalised (and the agreed amount documented) in advance of the trip.

13. Methods of claiming

- 13.1 Employees should complete the academy's travel and subsistence expenses claim form (an example of such a form is provided at Appendix 2) attaching any relevant VAT receipts and should submit this to the headteacher/school business manager/bursar.
- 13.2 Claims should be submitted without undue delay in order that processing by the payroll provider may take place in time for the following month's payroll. Should any employee delay in submitting a claim form they must anticipate a delay in both processing and payment.
- 13.3 Employees should note the terms of the declaration on the claim form. No employee of the academy should make (or should approve) a claim if the conditions set out in this policy have not been met. The academy will take a very serious view of fraudulent or negligent claiming or certification.

14. Other policies and procedures

- 14.1 This policy will be supported by the following policies and procedures:
- Finance Policy
 - Payroll Procedures.

Appendix 1

Car Allowances and Subsistence Rates

Employee Business Travel Rates

The following rates apply to employees who are required to travel on school business from 6 April 2022:

Car or Van Users **45p per mile**

Motorcycle Users **24p per mile**

Employee Subsistence Rates

The following rates apply to employees who incur additional unavoidable expense on school business from 10 February 2023:

Subsistence allowance

One Meal (5 hour) ceiling	£5
Two Meal (10 hour) ceiling	£10
Three Meal (15 hour) ceiling	£15
24 hour ceiling	£20

The period of absence is defined as the elapsed time from leaving home or normal operating base to return.

These expenses cannot be claimed if:

- a meal or beverage is not purchased
- the meal does not constitute additional expenditure
- meals have been taken at home
- meals are provided during a training course, conference or similar activity
- meals are provided on the train or plane and included in the ticket cost.

**The responsible authority may, in exceptional (documented) circumstances and at their absolute discretion, waive the necessity for receipts*

*For the avoidance of doubt, subsistence claims for the consumption of alcohol will **not** be accepted.*

Accommodation allowance

The limits for overnight accommodation (bed and breakfast) are:

London	£130.00
Elsewhere in UK	£ 75.00

Charges above these rates will require prior approval (VAT receipts will need to be provided)

All of the above reimbursements and allowances to be paid free of tax.

Appendix 2:



TRAVEL EXPENSE CLAIM

SEE NOTES BELOW	
EMPLOYEE NAME:	
SCHOOL BASE:	
POST HELD:	
ADDRESS	
POSTCODE	
MILES FROM HOME TO WORK	

DATE	STARTING POINT, DESTINATION AND REASON FOR TRAVEL	MILES CLAIMED

TOTAL MILES CLAIMED	
MILEAGE RATE PER MILE	£0.45
TOTAL COST OF CLAIM	

EMPLOYEE SIGNATURE:

Approved:.....

DATED:

Dated:.....

- NOTES**
1. Claims should be submitted by the first of each month
 2. The claimant is deemed to have certified that:
 - (a) all journeys were actually undertaken as shown
 - (b) the mileage claimed is additional to that normally travelled between home and work (or designated work base) and return, or the equivalent distance in any one day
 3. Home to work mileage must be deducted if the journey started or ended at home
 4. For long distance journeys, payment made will be the lesser amount of the mileage claim or public transport.



MISCELLANEOUS EXPENSE CLAIM FORM

Date of claim	
Claimant name	
Details of goods / services purchased NB All receipts in support of the claim must be provided	
Total cost to be reimbursed	£
Department / Cost Centre to be charged	
Claimant signature	
Authorised by	

In signing the form, the claimant is declaring that they have personally paid for the items and that all items claimed were for use by Together Learning Trust staff or students.

All receipts in support of the claim must be provided.

All reimbursements will be made by BACS direct to your nominated bank account

FOR FINANCE OFFICE USE ONLY

Invoice reference used on Access	
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