



Travel and Subsistence Policy

Version 2.1

| | |
|---|---|
| Important: This document can only be considered valid when viewed on the Trust website. If this document has been printed or saved to another location, you must check that the version number on your copy matches that of the document online. | |
| Name and Title of Author: | Lisa Pipes, Director of Human Resources |
| Name of Responsible Committee/Individual: | Trust Board |
| Implementation Date: | June 2018 |
| Review Date: | June 2020 |
| Target Audience: | All staff |
| Related Documents: | Disciplinary Policy HMRC Guidance |

CONTENTS

| Section | Page |
|--|-------------|
| Policy Statement | 3 |
| 1. Purpose | 3 |
| 2. Scope | 3 |
| 3. Roles and Responsibilities | 3 |
| 4. Equality and Diversity | 4 |
| 5. Travel Allowance | 4 |
| 6. Business Car User Scheme | 5 |
| 7. Subsistence Claims | 5 |
| 8. Approval of Claims | 6 |
| 9. Monitoring Compliance with and Effectiveness of this Policy | 6 |
| 10. Review | 6 |

POLICY STATEMENT

The Education Alliance (the Trust) has a vision based on seeking excellence through inspirational leadership, teamwork, innovation and challenge we work to ensure that all of us achieve our best. Our values are:

- Working together for students
- Generating ideas and sharing outstanding practice
- Promoting independence and interdependence
- Encouraging questioning, feedback and challenge

The Trust has four guiding principles:

- Believe in the team
- Focus on learners to drive decisions
- Keep it simple, do it right
- See it, own it, make it happen

The Trust recognises that employees and officers of the Trust will incur travel expenses whilst carrying out Trust duties.

1. PURPOSE

It is vital that employees understand the rules for claiming travel expenses and that they are applied fairly and consistently.

2. SCOPE

This policy is designed to be used for employees and officers of the Trust in relation to travel costs incurred whilst carrying out Trust duties.

3. ROLES AND RESPONSIBILITIES

The **Trust Board** is responsible for ensuring this policy is applied fairly and consistently across the Trust.

The **CEO and the Executive Principal** are responsible for ensuring employees are treated fairly and consistently across the Trust.

The **Local Governing Bodies and Heads of School** are responsible for monitoring the application of this policy within their respective schools, ensuring the rules regarding claiming of travel expenses are shared, understood and adhered to by all employees.

The **Finance Department** is responsible for overseeing the introduction, implementation, monitoring and review of this policy and will report to the CEO, the Board and Local Governing Bodies as required. The **Finance and Human Resources Departments** will provide advice, guidance and support in the implementation of this policy and procedure.

Leaders and managers must operate within this policy in a fair, consistent and reasonable way. It is a manager's responsibility to check the accuracy of mileage claim forms and expense claims prior to signing them.

Employees and officers of the Trust are expected to ensure they complete expense claim forms accurately in line with the policy, seeking clarification and advice as and when required.

4. EQUALITY AND DIVERSITY

The Education Alliance is committed to:

- Promoting equality and diversity in its policies, procedures and guidelines
- Delivering high quality teaching and services that meet the diverse needs of its student population and its workforce, ensuring that no individual or group is disadvantaged

5. TRAVEL ALLOWANCE

Employees and officers of the Trust are encouraged to ensure they only make business journeys when absolutely necessary, considering other options (e.g. email and telephone) first. Where a business journey is necessary, employees and officers are expected to use the cheapest, most appropriate form of transport. Journeys by car should be restricted to the shortest practical routes. Car sharing is encouraged and for longer journeys, public transport may be more appropriate. Employees and officers who use their own cars for business travel must complete a claim form which will be checked and signed as an accurate record by their line manager (where the line manager has concerns they should seek advice from the HR Department prior to signing the form). Costs incurred will be reimbursed at the HMRC rate, which is currently 45p per mile up to 10,000 per year and 25p per mile thereafter for cars and 24p per mile for motor cycles. If employees or officers take another employee or officer as a passenger they must detail this on their claim form and they can claim an additional 5p per mile for their passenger. Employees are also able to claim 17p per mile for training courses.

When travelling, employees and officers of the Trust must ensure they take all reasonable steps to retain the safety and security of any Trust equipment, data and documentation they have in their possession.

When public transport is used the actual cost will be reimbursed. If an employee requires a tube or rail ticket they should contact the relevant school Finance Department who can book this for them. Employees are expected to travel standard class wherever possible and they are encouraged to book tickets as early as possible to ensure the best available fares are accessed.

Receipts supporting all expenditure should be attached to the actual claim form and employees and officers should retain a copy for at least two years, as per the HMRC requirements which are statutory. The Trust assumes no obligation to reimburse employees and officers for expenses that are not in compliance with this policy, or claims which are not appropriately authorised. Employees and officers are not entitled to claim travel or subsistence claims through petty cash under any circumstances. Employees and officers who do not comply with this policy may be subject to delay or withholding of the reimbursement and circumstances may be investigated under the Trust's Disciplinary Policy and Procedure.

Payments for mileage will be subject to a deduction of the employee or officer's normal home to base and base to home if their journey starts and/or finishes at home. Employees and officers of the Trust should ensure they are insured to drive for business purposes.

Employees can claim costs incurred for parking, however, the Trust will not reimburse parking fines and employees and officers are encouraged to attach parking receipts to mileage claims wherever possible.

6. BUSINESS CAR USER SCHEME

Employees employed above scp21 who exceed 5,000 paid business miles per year should seek to access the Business Car User Scheme. Staff employed on scp21 or below who undertake 2,500 or more business miles per year are also eligible to apply for the scheme.

The scheme provides an annual lump sum of £846 up to 999cc and £963 over 1000cc, paid in monthly amounts, and 45p per mile up to 10,000 miles and 25p per mile thereafter. The amount paid will be subject to PAYE and NIC contributions.

The allowance is paid in full regardless of whether an employee works full-time or part-time and the allocation of the allowance is reviewed on an annual basis against actual business miles travelled that year. The allowance can be withdrawn mid-year and employees must be given a minimum of 12 weeks' notice (detailing the date the withdrawal will take effect and the rationale for the withdrawal). Where the withdrawal is due to an employee's actions (e.g. loss of licence or voluntary movement into another role where their travel won't meet the criteria) the allowance will be withdrawn immediately.

If an employee in receipt of the allowance is absent due to sickness they will continue to receive the allowance for three months in full. This will reduce to 50% of the allowance for the following three months and no payment thereafter.

Staff in receipt of the allowance will continue to receive it in full if they go on maternity, adoption or shared parental leave.

7. SUBSISTENCE CLAIMS

Employees and officers away from their normal place of work on official duties can claim subsistence payments up to the maximum as follows:

- Breakfast rate is £5 and may be claimed where an employee or officer leaves home earlier than usual and before 6am and incurs a cost on breakfast taken away from home after the qualifying journey has started.
- A one meal rate of £5 can be claimed where the employee or officer incurs meal costs whilst away from Trust premises for 5 hours or more
- A late evening meal rate of £10 can be claimed where the employee or officer works later than usual, finishing work after 8pm having worked their normal day and has to buy a meal before the qualifying journey ends which they would usually have at home
- Up to £5 per night for overnight stays away from home in the UK and up to £10 per night for overseas overnight stays can be claimed tax free for laundry, telephone calls home and other incidental expenses incurred due to being away from home.

Qualifying Conditions

Subsistence claims must only be used where all the qualifying conditions are met. The qualifying conditions are:

- the travel must be in the performance of an employee or officer's duties or to a temporary place of work

- the employee or officer should be absent from their normal place of work or home for a continuous period in excess of 5 hours
- the employee or officer should have incurred a cost on a meal (food and drink) after starting the journey.

Claims for alcoholic beverages should not be made and will not be approved.

Employees and officers can only claim amounts additional to normal expenditure and receipts must be provided to support each claim wherever possible.

Employees and officers who require overnight accommodation wholly and exclusively for business purposes should book the required accommodation and associated meals via the Finance Team. If a booking is made by the individual and not via the Finance Team, the repayment of the paid amount is at the discretion of the Head of School/Finance Director.

For authorised travel outside the UK, actual costs are normally reimbursed subject to prior approval from the Head of School and the Chair of the Local Governing Body.

8. APPROVAL OF CLAIMS

Expense claim forms can be accessed via the Trust website and through the Finance Department. All claims for travel and subsistence should be supported by evidence wherever possible, securely attached to the claim form. Under normal circumstances reimbursement will only occur on production of valid receipts.

Travel and subsistence claims must be checked and signed by the employee, checked and signed by their manager and approved by the Director of Finance or the Finance Manager.

9. MONITORING COMPLIANCE WITH AND EFFECTIVENESS OF THE POLICY

Effectiveness and compliance of this Policy will be monitored by the HR Department.

10. REVIEW

This Policy and Procedure will be reviewed within two years of the date of implementation with recognised trade unions at local secretary level.