

Essa Foundation Academies Trust



Travel and Subsistence Policy

This policy is reviewed every two years by the Audit and Risk Committee.

History of Document

Issue No	Author/Owner	Date Written / Amended	Reviewed by ARC	Approved by Board	Comments
Issue 1	Adeel Sahi	25/07/2019	19/09/2019	26/09/2019	
Issue 2	Adeel Sahi	20/11/2019	21/11/2019	5/12/2019	Amended to include business travel insurance

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1. Introduction

For the purpose of this policy, the “trust” is defined as employees, governors, students and third parties such as contractors, agency workers and consultants acting on behalf of the organisation.

All employees have a responsibility to protect the assets of the trust. This policy is intended to provide colleagues with detailed guidance on the correct procedures to follow when claiming travel and subsistence expenses.

PROCEDURE

2. Categories of Claimants

- Employees - The trust will reimburse employees for all reasonable expenses necessarily incurred in the performance of their duties, such as mileage and rail fare. There are special rules regulating specific types of claims and these are set out below. Consideration should always be given to using the most practical and cost effective method of travel.
- Non-employees – Travel for candidates for interview and for other non-employees may occasionally be reimbursed. Application for reimbursement should be made by letter and must be countersigned by the Headteacher.

3. Authorisation and Responsibility

- All expense claims are to be approved prior to being incurred by the Headteacher.
- It is the responsibility of the Finance Department to validate the claim and to ensure that the amounts claimed are justifiable and represent value for money.
- All employees must submit expense claims to the Finance Department for reimbursement within one month in which the travel or expenditure was incurred.

4. Modes of Travel

- Home to School Travel – Employees are responsible for the cost of all travel between their home and their normal primary place of work.
- Employees traveling directly from home to a location other than the primary work location should deduct ‘home to office’ mileage from their claim. If mileage is less than ‘home to office’ mileage then no claim can be made.
- Mileage Rates - Mileage rates are based on the current Inland Revenue rates for the relevant mode of transport as shown below:

MODE OF TRANSPORT	MILEAGE RATE FOR TRAVEL UNDER 10,000	ADDITIONAL MILEAGE RATE IF CARRYING A PASSENGER (PASSENGERS	MILEAGE RATE FOR TRAVEL OVER 10,000
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	MILES PER YEAR	MUST BE EMPLOYEES OF EFAT)	MILES PER YEAR
CARS AND VANS	45 pence per mile	5 pence per mile per passenger	25 pence per mile
MOTORCYCLES	24 pence per mile	-	24 pence per mile
BICYCLES	20 pence per mile	-	20 pence per mile

Use of Private Cars on Long Journeys – Private cars can be used for journeys below a 200 mile round trip. It is generally more cost effective to use an alternate method for journeys greater than this. Drivers undertaking long journeys must make regular stops to increase their wellbeing and alertness.

Fines – All drivers must note that any parking, road traffic fines, congestion fines or penalties incurred are their personal responsibility and will not be reimbursed by the School.

Insurance – Drivers are insured by the trust's occasional business use (OBU) policy for business travel only; it does not cover your journey to work and home. In order to comply with the conditions of the insurance policy, you must provide the copies of valid driving licence, MOT certificate and car insurance policy to the finance department before the journey.

Road worthiness of Private Vehicles – It is the responsibility of drivers to ensure the road worthiness of their vehicle and that the vehicle meets all the requirements of the Road Traffic Act.

Public Transport – The use of public transport is encouraged and should be used where possible and cost effective.

Taxis – When travelling by taxi, a receipt must be obtained from the driver. The claimant should obtain prior approval from the Headteacher before using a taxi. Travel by taxi should be kept to a minimum and normally only under the following circumstances:

- Where heavy baggage or equipment is being transported;
- Where no public transport is available for that particular part of the journey;
- When an employee has a temporary or permanent mobility issue, or;
- Where personal security is an issue.

Rail – For all journeys, employees will be expected to travel standard class.

Air – Where it is the most cost effective method of travel, employees may opt to travel by air. Employees will be expected to travel economy class.

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.

Members of the Board of Governors are permitted to submit claims for travel expenses by following the same guidance and rates as Employees.

5. Day subsistence

When employees are on overnight trips, they will follow the same meal arrangements as the pupils on the trip.

When employees are working away from the School they should access any meals provided as part of their purpose for travelling, i.e. meals provided at meetings, conferences and training courses.

When employees are working away from the School and meals are not provided as part of the purpose for travelling, and employees are away from the work place for a period greater than 5 hours within the day, employees are entitled to reimbursement of up to £5 for the cost of a meal. Where employees are away from home and the work place for a period greater than 10 hours, employees are entitled to a reimbursement of up to £10 and £25 for over 15 hours.

Under no circumstances will the cost of alcoholic beverages be reimbursed.

Members of the Board of Governors are permitted to submit claims for travel expenses by following the same guidance and rates as Employees.

6. Overnight Subsistence

When travelling requires an overnight stay, the daily rate of reimbursement for meals is up to £25 for each 24 hour period.

Where the accommodation includes breakfast, the rate is reduced to £17.

Where any meals are provided as part of the purpose for travelling, i.e. meetings, conferences and training courses, the rates are reduced by £5 for lunch provided and £12 for dinner provided.

Members of the Board of Governors are permitted to submit claims for travel expenses by following the same guidance and rates as Employees.

7. Gratuities

Gratuities are treated as discretionary costs by the Inland Revenue. As such, any reimbursement is treated as a taxable benefit. Therefore, gratuities will not be reimbursed.

Service charges included within the overall cost of the meal are acceptable and will be reimbursed as part of the usual expenses claim.

8. Accommodation

Overnight stays must be pre-approved by the Headteacher.

Travellers are reminded of the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation. Finance staff will provide assistance to travellers in finding suitably priced accommodation.

9. Reimbursement

Employees should fill in an expenses claim form with estimated cost and seek approval from the appropriate approvers prior to incurring the expenditure. They should keep hold of the form until they have incurred the expenditure and pass the form with receipts to the Finance Department. Any variances of over £10 to the original estimate should be ratified by the Chief Financial Officer.

Claim forms are submitted to the Finance Department and will be reimbursed.

The reimbursement will be made by the Finance Department via a BACS payment within 2 to 4 weeks. Claim forms submitted by individuals who are not employed by the school will also be reimbursed via a BACS payment.

Appropriate detailed VAT receipts or invoices must be attached as substantiation of expenditure incurred. No reimbursement will be made without an appropriate receipt or an evidence of expenditure in the absence of a receipt.



Expenses Claim Form

Name: _____

Claimant signature: _____ Date: _____

Line manager signature: _____ Date: _____

Headteacher signature: _____ Date: _____

MILEAGE SECTION (for personal cars)

Date	Starting location	Destination	Expenses Type	Reason for travel	Miles	Additional passenger	Rate	Total
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
			Mileage				-	-
Total Mileage Claim					-	-	-	-

OTHER EXPENSES

Date	Supplier	Expenses Type	Description	Net	VAT (if applicable)	Total
				-		
				-		
				-		
				-		
				-		
				-		
				-		
				-		
				-		
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				-		
				-		
				-		
Total Other Claims				-	-	-

TOTAL

-	-	-
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- Notes:**
- Expenses claims are for exceptional circumstances only and should be avoided wherever possible.
 - Staff are required to fill in this form at an estimated cost and get it authorised prior to the purchase. Any variations of over £10 to the estimated cost should be ratified by the line manager.
 - All expenses must be accompanied by a receipt or invoice.
 - Expenses cannot be claimed for alcoholic drinks.
 - All mileage claims must be supported by a route plan showing mileage claimed and, where possible, fuel receipt.
 - All forms must be completed as per the Travel and Subsistence Policy.