

TRAVEL AND SUBSISTENCE POLICY & PROCEDURE

Version	2.5
Name of policy writer	Natalie McSheffrey
Last reviewed	March 2023
Date of next review	March 2025
Approved by Trustees	8 th October 2024

Summary of amendments:
V2.4 change of policy writer from D Howard to N McSheffrey
V2.5 - removal of reference to alcoholic drinks



1 Introduction

- 1.1 This policy sets out the circumstances in which an employee may be able to claim various allowances with regard to reimbursement of costs for travel and subsistence incurred in the course of their employment.
- 1.2 The aim of this policy is to make reclaiming expenses as simple as possible whilst ensuring claims meet the rules and regulations that the academy has to keep.
- 1.3 This approach is intended to reinforce the authority and responsibility of managers.
- 1.4 Overall operation of the policy and claims is subject to an internal audit by the Finance Department of the Trust and externally by HM Revenue and Customs.
- 1.5 This policy does not form any part of an employee's contract of employment and is subject to change.

2 Policy and principles

- 1.6 The Trust will reimburse any expenditure made by a member of staff that meets these principles:
 - It was necessarily incurred on SHARE MAT business;
 - It was reasonable – the amount spent is in proportion with the aim;
 - It represents value for money – the most effective, economical and efficient methods were chosen;
 - The business journey was necessary (other options which are more efficient and cost effective have been considered for example, email, telephone, conference call, zoom or teams).
- 2.2 Staff should agree with their Line Manager the terms under which expenses will be reimbursed before travelling.
- 2.3 Actual expenditure capped within categories and subject to the production of a valid receipt will be reimbursed.
- 2.4 Subsistence rates will be reviewed annually. Mileage rates will be reviewed in line with HM Revenue and Customs mileage allowance payments as required.

3 Roles and Responsibilities

- 3.1 The following groups each have a role and responsibility within this process:



- Employees are responsible for obtaining the best value for money option and for claiming legitimate reimbursement within **two months**.
 - Managers are responsible for checking claims are valid and for approving and passing them for payment promptly.
- 3.2 Managers should refuse or restrict claims they feel are not justified, explaining to the employee why this is the case.

4 Dispersations

- 4.1 Dispersations, on the basis set out in this policy, have been agreed in principle by HM Revenue and Customs.
- 4.2 The Trust has to report any non-salary payments made to staff to HM Revenue and Customs who may charge income tax on any benefits received. Responsibility for paying this tax rests with the individual and not the Trust.
- 4.3 To avoid this and to simplify the process for claimants, the Trust has agreed a dispensation with HM Revenue and Customs so that amounts claimed in line with these guidelines are not subject to income tax. If employees follow these procedures, staff will have no additional tax liability.

5 Errors

- 5.1 If the Finance department or an internal audit finds an error, the claimant and Line Manager will be informed. The claim will be corrected and any under/over payment will be paid/recovered. All claims may be subject to audit.
- 5.2 If after investigation an error is found to have been caused deliberately, disciplinary action may be taken in line with the disciplinary at work policy.

6 Travel costs

- 6.1 Staff are responsible for meeting the cost of travel from home to their usual workplace. An employee's home cannot be classed as the "usual" workplace.
- 6.2 If staff are required to travel on official business (e.g. to attend a training course booked by the Trust, or to attend another venue for a meeting) staff can claim expenses for the additional travel costs incurred less their usual cost/mileage from home to their usual work place.
- 6.3 If, when on official business, staff travel direct from home to a temporary workplace, staff can claim the cost of the journey from home to the



temporary workplace, less their usual cost/mileage from home to their usual workplace.

- 6.4 If staff travel from their normal workplace to the temporary workplace and then return to their normal workplace, the full cost of the journey can be claimed.
- 6.5 When planning journeys, staff are expected to consider which mode of transport would provide best value for money to the academy bearing in mind the distance to be travelled, the relative convenience of rail or road transport and the number of travellers. This must be approved by an employee's Line Manager prior to travelling.
- 6.6 Where a business journey is deemed necessary, employees are expected to organise this using the most direct and effective route.
- 6.7 Where several employees undertake the same or a similar journey for official trust purposes, they should always travel together (unless there is a clear justification for not doing so).
- 6.8 Use of environmentally friendly travel is always encouraged by the trust.

7 Essential Car User

- 7.1 Essential users are those whose duties are of such a nature that it is essential for them to have a car available whenever required in order to carry out their role. Such users are required to purchase and provide evidence of business insurance through their own insurer.

8 Travel by road

- 8.1 Staff can make claims for travel by private car or private motorcycle.
- 8.2 Claims for travel by car or motorcycle should be made in-line with the mileage rates in Table 2. Staff cannot additionally claim for fuel, 'wear and tear' or similar expenditure. The cost of fuel for private vehicles cannot be claimed. The mileage rate reimbursable for the journey of business travel is the actual mileage travelled.
- 8.3 The first 10,000 miles of standard motor mileage is not taxable. Tax relief on the difference between the first 10,000 miles of public transport and standard motor mileage is claimable direct from HM Revenue and Customs through employee's personal tax return.
- 8.4 Employees who use their own vehicle for work purposes should ensure they have the appropriate insurance to cover business travel. This is normally referred to as 'Business, Social and Domestic' cover by insurance companies. It is the employee's responsibility to ensure that they have appropriate insurance cover. In order to qualify for mileage allowance at the standard rate, your insurance policy must permit the use of your vehicle in connection with business. The Trust may consider



contributing towards employees' additional costs associated with upgrading their insurance policy to cover business use.

- 8.5 Staff must provide the Admin Manager with a copy of their insurance certificate or covering letter before travelling (or as soon as is reasonably practical) on official business by private vehicle along with a Driving Licence Summary Check Code. Staff must also complete a BUV1 Form which is attached at appendix one. Staff will be unable to claim until these documents are provided.
- 8.6 The Trust will reimburse expenses for car parking costs incurred whilst travelling on Academy business away from the employee's normal place of work. Claims should be supported by receipts or other proof of purchase. The Trust will not reimburse excess parking charges, fines, wheel clamp unlocking etc.
- 8.7 In the event a member of staff is involved in an accident while driving on official business, this must be reported by the employee to their Line Manager who must seek advice from HR.
- 8.8 The Trust will not be held liable for any fines or penalties incurred while using a vehicle on official business (such as speeding fines or parking tickets).
- 8.9 Private hire vehicles/taxi services may be used as an alternative to public transport, usually when travelling between transport and destination venues. When making a claim for travel by taxi, the Line Manager needs to be satisfied that travelling by taxi is necessary.
- 8.10 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.

9 Travel by bus or train

- 9.1 Bus fares for authorised business journeys will be reimbursed in full upon production of an appropriate receipt or record of travel.
- 9.2 For all staff, travel by train will be at standard class and advantage should be taken of discounted fares wherever possible. Travel in a higher class may be allowed e.g. if there are no standard class seats available but approval must be sought from the Administration Manager before the journey.

10 Subsistence rates

- 10.1 When employees are away from the trust for a period of more than five hours and incur expenses on food the appropriate rate of subsistence may be claimed in line with the rules and limits listed in table 1.
- 10.2 All overnight stays must be approved in advance. When employees are away overnight, they may claim for accommodation costs in line with



the rules and limits listed in table 1. Basic standards expected of hotel and other accommodation include cleanliness, privacy, personal security and the availability of breakfast.

- 10.3 'Overnight' subsistence is for a period (or successive periods) of twenty-four hours and is intended to cover all meals as well as accommodation for that period. If an entire business journey lasts for more than five hours in excess of one or more periods of twenty-four hours, then those excess hours attract the appropriate rate of daytime subsistence.
- 10.4 No subsistence is payable for any periods when meals and/or accommodation are included in the fare (for example rail sleeper/training course package).
- 10.5 All claims for subsistence must be for actual expenditure incurred and, wherever possible, must be supported with VAT receipts. The maximum subsistence rates include taxes (e.g. VAT).
- 10.6 The subsistence rates given below are the normal maximum amounts that will be paid, they should not be used as a flat rate without supporting vouchers to show they have been spent in full.
- 10.7 Staff accompanying academy trips and visits (UK or abroad) are eligible to claim subsistence expenses in line with the rates in table 1.

MAXIMUM SUBSISTENCE RATES – TABLE 1:

Period	Place (away from normal workplace or home on business travel)	Maximum Rate Per Day
Under five hours	All places	Nil
Five to ten hours (one meal rate)	All places	£7.50 - Breakfast £8.00 - Lunch £15.00 - Evening Meal
Over ten hours, but not overnight (two meals)	All places	£7.50 - Breakfast £8.00 - Lunch £15.00 - Evening Meal
Overnight, up to twenty-four hours (accommodation only)	London Elsewhere in the U.K.	£190.00* £125.00* *If suitable accommodation cannot be found within this limit, please seek advice from the Chief Financial Officer.



NB. Staff should refer to their school CPD budget holder if they are having difficulty finding appropriate, safe accommodation within the rates quoted above.

10.8 Only three meals can be reimbursed in any twenty-four-hour period.

The overnight allowance for accommodation with Friends/Relatives has been withdrawn by HMRC. A replacement allowance of 10% of the overnight accommodation rate (maximum rate per day as above) may be claimed for a gift for the friend or relative.

11 Making a claim

- 11.1 Adhering to the principles in this policy and the subsistence rate limits means that staff do not need to declare this expenditure on any tax return.
- 11.2 Staff must make all claims on the travel and subsistence claim form available from the HR admin toolkit. It is the staff member's and Line Manager's responsibility to ensure that the claim form is accurate. Receipts must be submitted with all expenditure claims and managers can refuse or restrict a claim that does not meet the principles or limits in this guide.
- 11.3 Receipts are required in respect of the overnight bed and breakfast limit (i.e. hotel accommodation and lunch and evening meals). Subsistence claims are not permitted where staff have been provided with lunch during a visit to a temporary workplace etc.
- 11.4 Claims should be submitted without undue delay and by the 1st of a month in order that processing by payroll may take place in time for the following month's payroll. Should an employee delay in submitting a claim form they must anticipate a delay in processing and payment.
- 11.5 Employees should note the terms of the declaration on the claim form. No employee of the trust should make (or approve) a claim if the conditions set out in this policy have not been met. The trust will take a very serious view of fraudulent or negligent claiming or certification.



MILEAGE RATES (ALL PER MILE) TABLE 2:

All cars	First 10,000 miles	45 pence per mile
All cars	Additional miles	25 pence per mile
Motorcycle	N/A	25 pence per mile
Bicycle	N/A	20 pence per mile



Section 1

Employee Name

Post Title..... Employee Number

Academy

Vehicle make & modelRegistration number

Reason for request to use private vehicle for academy business

Section 2

I confirm the above details are correct and that the vehicle detailed above has a valid MOT (if applicable) and current Road Fund Licence, furthermore if I change my vehicle or any other details on this form change I will advise the academy immediately.

I confirm my insurance documents cover me to use the vehicle above for business use/work related travel, and I will advise the school immediately if these details change.

I will ensure that my vehicle is in a safe and road worthy condition at all times and will abide by any driving at work guidelines given to me by the academy.

I confirm that I have a current valid driving licence and that I will notify the school immediately if I obtain any endorsements or am advised for whatever reason not to drive.

I confirm that I will provide any of the above documents as and when required, to be inspected by the academy.

Signed (member of staff) Date

Section 3

The employee is authorised to use the above vehicle for business purposes and may claim reimbursement under the terms of the SHARE Multi Academy Trust Travel and Subsistence Policy if they wish.

Insurance Documents Checked (Copy Attached) Licence Checked (Copy Attached)

Authorised by Date



Driver & Vehicle
Licensing
Agency

How to share your driving licence details

Use this guide to provide information on your driving entitlements and any endorsements. For example, when hiring a vehicle or applying for a job.

1 Go to:
www.gov.uk/view-driving-licence

2 Enter your driver number, National Insurance number and the postcode shown on your current driving licence:

Your driving licence number
Example: MORGA753116SM9U

MORGA753116SM9U

Your National Insurance number
Example: MQQ123456C

MQQ123456C

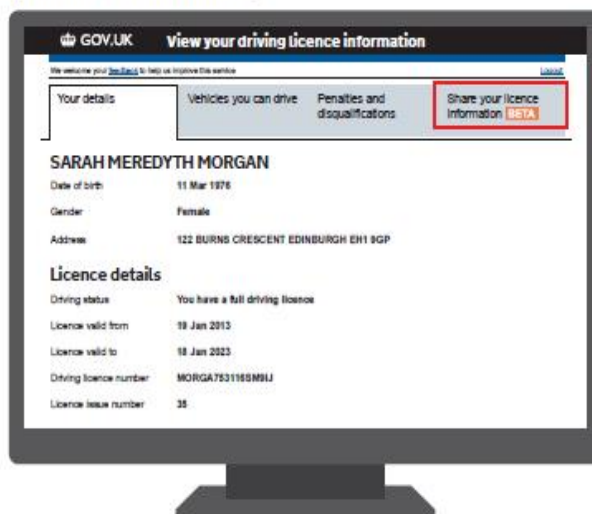
Postcode
Example: EH1 9GP

EH1 9GP



Tick when you have read the privacy notice and click on the 'View now' button at the bottom of the page.

3 You will now be able to view your driving licence information. To **share** your driving licence with another person, select the "Share your licence information" tab (highlighted in red below).

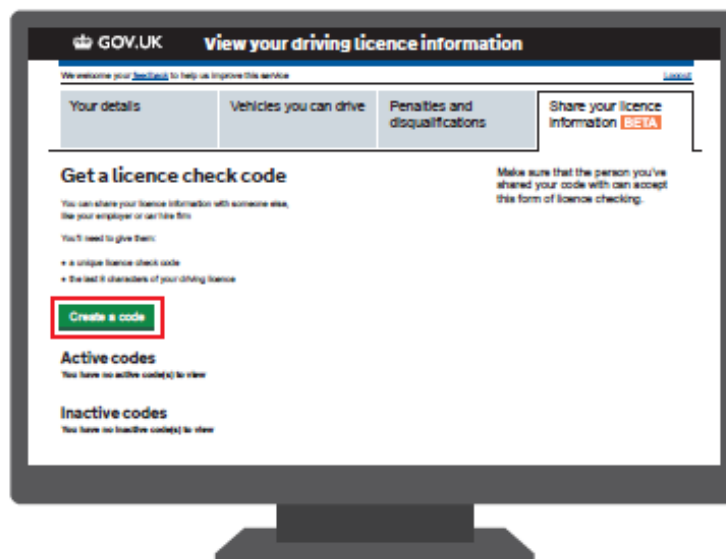


Further steps are shown over the page >

OOJ/15/22/5 (share)
7/15



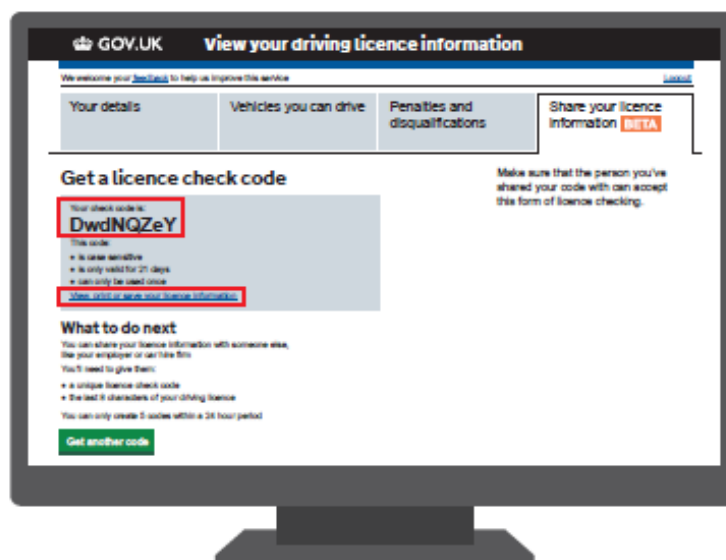
4 Click on the 'Create a code' button.



5 You will now be shown a check code which is case sensitive. Pass this check code onto whoever needs to view your driving licence. You will also need to provide them with the last 8 characters of your driving licence number.

The check code is valid for 21 days and can only be used once.

You can also download a summary of your driving licence by selecting 'View, print or save your licence information'.



For further information, please visit www.gov.uk/dvla/nomorecounterpart

Since 8 June 2015 the counterpart to the photocard driving licence is not valid and is no longer issued by DVLA.

Simpler | Better | Safer