



Inspire Partnership Academy Trust

Travel and Expenses Policy

Last Approved:

3rd July 2019

Travel and Expenses Policy

Purpose

- 1.1 This policy sets out the circumstances in which academy trust staff may be able to claim various allowances with regard to reimbursement of costs for travel, subsistence and expenses incurred in the course of their employment and whilst engaged on authorised Trust business.
- 1.2 Staff must obtain their Headteacher's agreement in advance for any journeys to be undertaken for which a claim will be made (for MAT central staff authorisation should be obtained from their line manager).
- 1.3 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.
- 1.4 The Trust will set levels of expenditure that are deemed appropriate and cost effective and which may only be varied at the discretion of the Board. The key principle to be applied is value for money.
- 1.5 All staff should complete a travel, subsistence and expenses claim form and return them to the chief finance officer, attaching any relevant VAT receipts.
- 1.6 All claim forms should be submitted within one month of the event or payment being made.
- 1.7 Failure to follow this policy may lead to non-payment of expenses or where the employee has intentionally sought to defraud the Trust, disciplinary action.
- 1.8 This expenses policy will be monitored by the Chief Financial Officer and the Resource Committee Board and reviewed annually.

Scope

- 2.1 This policy relates to all schools and settings across the Inspire Partnership Academy Trust and supersedes any local policies and procedures that have been in use prior to the academy conversion.
- 2.2 The policy is applicable to trust staff, teaching, support staff and any other category of employee whose employment contract provides that travel and associated arrangements will be as determined by the Trust (except where other provisions have been specifically notified to them).

Context

- 3.1 Organisations face levels of scrutiny with regards to finances. Multi Academy Trusts must keep all expenditures to a minimum and ensure that it is value for money and in the best interest of the company.

Business Travel

- 4.1 Where a business journey is deemed necessary, employees are expected to organise this using the most cost-effective route.
- 4.2 The Trust will support necessary business travel, including reimbursement of costs arising from the use of employees' own vehicles and the provision of other support.
- 4.3 Adjustments will be made for those with mobility issues when undertaking business journeys. For example, this could include the payment of taxi fares or overnight accommodation.

Travel and Mileage Allowances

- 5.1 Employees who use their own car, van, motorcycle or cycle for official school work purposes are entitled to be reimbursed in accordance with Her Majesty's Customs and Revenue (HMRC) approved mileage rates:
 - I. Vehicle first 100 miles of day 45p.
 - II. Additional mileage over 100 miles in a day 20p.
 - III. Per additional passenger travelling on Trust business 5p
 - IV. Motorcycle usage 24p
 - V. Bicycle usage (min 2m) 20p
- 5.2 The basic principle for claiming 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.¹
- 5.3 The cost of any travel between your home and usual place of work will not be reimbursed.
- 5.4 Where a number of employees undertake the same or similar journey for official school purposes, they should always travel together (unless there is a clear justification for not doing so).
- 5.5 To claim a passenger mileage payment any passenger must also be an employee of the academy and must be travelling on the same 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 actually present in the vehicle.
- 5.6 Taxi fares may be claimed when travelling in an unknown location, where the saving in time is important and where there are issues surrounding personal safety. A limit of 20 miles per trip should be placed on taxi journeys. Receipts should be obtained. Planned taxi bookings must be made through the Trust finance department.
- 5.7 When using your car on Trust business you must have a current driving license, use a vehicle that is roadworthy, have a valid MOT and personal insurance protection. Documentary evidence must be produced when requested. All fines for motoring offenses, including parking tickets, are the responsibility of the individual, not the Trust.

¹ A place of work is deemed to be a school within the multi-academy Trust.

Parking Expenses

- 6.1 Car parking costs, while on Trust business, will be met when receipts are provided. Necessary road and bridge toll cost will be met including the congestion charge where there is a genuine business need to incur it.
- 6.2 No reimbursement will be made for parking charges at the employee's normal place of work.

Bus and Rail Travel

- 6.1 Bus fares for authorised business journeys will be reimbursed in full on production of an appropriate receipt or record of travel.
- 6.2 If an employee requires a rail ticket for business purposes they must complete the necessary paperwork giving full details of travel i.e. from and to station destinations and whether an underground travelcard is required.
- 6.3 Rail tickets are purchased using the Trust/School charge cards in advance of departure where possible.
- 6.4 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. Where the journey, on a single train, will be greater than two hours and employees are able to undertake specific work tasks whilst traveling, consideration will be given to purchasing first class tickets if the additional cost over a standard fare is not unreasonable. This is subject to line manager approval. Wherever feasible, advance booking should be used to secure the cheapest fare. However, line / business managers should not unreasonably withhold full reimbursement when it has not been possible to book in advance. Used tickets or a receipt should be retained.
- 6.5 The cost of any travel between your home and usual place of work will not be reimbursed.

Accommodation

- 7.1 All hotel bookings should normally be made centrally in advance and full advantage should be taken of advanced purchase discounts where available.
- 7.2 Hotels should be selected based on lowest price and value for money and membership of loyalty schemes must not be taken into account. Limits for hotel bedroom rates should be no more than £100 per night. Employees must pay for additional costs themselves if the cost of a room per night exceeds this cap.
- 7.3 Staff should not normally stay overnight at the Trust's expense before a meeting when it is reasonable to travel on the day of the meeting. An exception to this may be made if in order to arrive in time for an event, the employee would be required to start their journey unreasonably early or if it can be demonstrated to be financially advantageous.
- 7.4 The employee should ensure that a purchase order is completed and authorised for all hotel accommodation in advance.
- 7.5 If a suitable hotel cannot be found within the price limits set by the Trust, authorisation should be requested in advance from the Chief Finance Officer.

- 7.6 Hotel invoices should be settled by the employee and claimed as an expense, if they have not been pre-paid by the Trust.

Air Travel

- 8.1 Because of distance, air travel may be the most cost-effective mode of transportation. If this is the case value for money should be demonstrated. As with rail travel, whenever possible, flights should be booked well in advance using the most effective ticketing arrangements. For flights over six hours duration, business class travel is justifiable on health and work - related grounds. All air tickets should be booked through the Trust/School finance office using the Trust/School charge card. All air travel should be authorised by the Chief Finance Officer or the Chief Executive Officer.

Subsistence

- 9.1 The trust 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. In some situations this may not be possible but employees are expected not to incur greater expenditure on meals than is reasonably necessary.
- 9.2 Expenditure on subsistence will normally only be reimbursed if receipts are submitted with the claim.
- 9.4 Expenditure on alcohol will not be reimbursed.
- 9.5 Additional personal expenses will not be reimbursed (room service, newspaper, etc).
- 9.6 If an employee is on official Trust business that takes them further than 30 miles away from their normal place of work, they are entitled to claim for the following:

	Breakfast	Lunch	Dinner
Day One	No	No	£ 20 - if not returning home before 8.30pm
Day Two	£10 if away from home overnight	£10 if away from home overnight	£20 - if not returning home before 8.30pm

Any exception to this must be authorised by either the Chief Finance Officer or Chief Executive Officer.

Receipts and Invoices

- 10.1 Receipts must be submitted for all traveling and subsistence expenses with the exception of mileage payments. VAT receipts in particular are essential to reduce the MATs costs by recovery of the VAT element. In exceptional circumstances where it is not possible to obtain a receipt, authorisation for reimbursement must be obtained from either the Chief Finance Officer or Chief Executive Officer.
- 10.2 Keep all original receipts and invoices as proof of purchase and ensure that these are copied and submitted when making a claim.

10.3 Keep a detailed record of your business mileage and any related expenses so you can support any claim if this is ever queried by HMRC.