



Academies Trust

The Co-operative Academies Trust

Travel and Expense Policy Statement

Version 1.1

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Travel and Expense Policy Statement

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1. Introduction

- 1.1 This document sets out the Travel and Expenses Policy Statement for The Co-operative Academies Trust (“the Trust”). It sets out the arrangements for claiming and payment of travel and other expenses. These provisions recognise the need to balance a number of factors including the desire to support staff, business needs, and concerns for the environment and ensuring delivery of the Trust’s Value for Money Objectives.
- 1.2 This revision was prepared and drafted in consultation with staff and Senior Leadership Team (“SLT”) and reviewed by the Trust’s Audit and Risk Committee. The financial approval limits are contained within the Scheme of Financial Delegations which was approved by the Trust Board in September 2017.
- 1.3 This Policy Statement applies to **all** expenditure, regardless of funding source, and covers all personal business expenses irrespective of the payment method applying equally to credit card transactions, petty cash purchases, purchase invoices and individual expense claims. The policy statement reflects the need to manage our activities efficiently, keeping bureaucracy to a minimum, while complying with tax and other statutory obligations.
- 1.4 This document should be read in conjunction with and cross referenced to the following:
 - Credit Card Policy;
 - Scheme of Financial Delegation;
 - Procurement Policy;
 - Staff Code of Conduct/ Disciplinary Procedure;
 - Equality, Diversity and Inclusion Policy;
 - Gifts and Hospitality Policy; and
 - All other applicable Trust Policies.
- 1.5 This revised Policy will take effect following approval at the Trust Board and the pre-existing Policy will continue to have effect until such date of approval.
- 1.6 The Board through the Director of the Trust (“the DoT”) reserve the right to vary this policy, outside the formal review process outlined in section 17, at any time if business needs require.

2. Policy and objectives

- 2.1 Expenses will be reimbursed where they have been incurred by staff in accordance with their duties, including staff training and development activities.

The main aims of this policy are:



- To inform staff about expenses which are permitted when travelling on Trust business;
- To reimburse staff who travel on Trust business in a way which does not leave them out of pocket for properly incurred expenses;
- To support our the Trust's Value for Money objectives; and
- To support our commitment to sustainable modes of travel.

Travel and expenses - Claims and procedures

The claiming and reimbursement of expenses are based on the following procedures.

2.1.1 Official/business journeys are:

- a) Necessary to enable a member of staff to perform his/her duties properly; and
- b) Undertaken with the approval of his/her line manager or the appropriate person or designated representative and duly authorised when claims are submitted.

2.1.2 The authorisation of claims shall be taken to mean that the certifying person is satisfied that the journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by the Trust.

2.1.3 Subsistence expenses are reimbursed on the basis that expenditure has actually been incurred by a member of staff on the meals and beverages for which the expenses are claimed.

2.1.4 The general principle of reasonableness underlies the claiming of any payment of expenses. In determining reasonableness, a balance should be struck between costs and business efficiency (i.e. Value for Money).

2.1.5 As with all expenditure, expenses claims will, from time to time, be subject to inspection and analysis by both internal and external audit. Failure to adhere to this policy and procedures, including any falsification of expense claims, will be considered a disciplinary matter, which may result in the disciplinary procedures being invoked.

For matters which are considered as gross misconduct, dismissal may be considered as an appropriate sanction.

2.1.6 Mileage rates are reviewed on a regular basis and staff should check that they have the latest available rates when claiming.



- 2.1.7 The Board, through the DoT, reserves the right to vary this policy, outside the formal review process outlined in section 17, at any time business needs require.

3. How to claim reimbursement of business expenses

- 3.1 To claim expenses all staff must use the Trust's expenses claim form. An example of the Trust's Business Expense Claim Form is shown in Appendix A.
- 3.2 Receipts must be provided for all expenses claimed, with the exception of mileage rates/allowances. These must be scanned and submitted with the expense claim form.
- 3.3 As you submit your expense claim form you are declaring the following:-
- The expenses are wholly for the Trust's business;
 - The expenses are accurate and you have not knowingly made a false claim ;
 - You had a valid driving licence for driving in the UK;
 - The vehicle was insured for business miles;
 - The vehicle had a valid MOT or was exempt (see DLVA Form V112); and
 - The pence per mile used is accurate and consistent with the HMRC approved rates.
- 3.4 Expense claim submissions should be approved by your line manager no later than 3 days of the end of the month for claims to be paid in the following month.
- 3.5 Claims may be subject to a detailed check and scrutiny by the Trust, including both internal and external audit. From time to time it will be necessary for further information to be sought to support a claim. An independent supporting record should be kept where possible (including diary entries, etc).
- 3.6 Claim forms should be submitted within three months from the end of the month in which the expense is incurred. All individuals are encouraged, where appropriate, to submit expense claims on a monthly basis.
- 3.7 Discretion may be allowed in the case of late submission of expenses claims for staff where legitimate explanations exist for delays.

4. Public transport

- 4.1 Public transport will normally be used for journeys:



- a) Where it is practical and cheaper; and
- b) Where the member of staff does not have access to a vehicle.

4.2 Reimbursement will be made for official business journeys, for the cost of the actual fare incurred or the cost that would have been incurred if the journey had started and finished at the normal place of work, whichever is the lower.

Rail travel

- 4.3 When using the train for official business journeys, travel will be at standard class.
- 4.4 Where discounted first class (or equivalent) rail fares are available, which are comparable to the standard class fare, staff may take advantage of these.

Air travel

- 4.5 It is recognised that, on occasions, within the UK air travel may be the most efficient means of making a journey. All such travel will be at economy class, taking full advantage of “no-frills” airlines and other cheap fares, where possible. All air travel, within the UK, requires approval in advance, from the relevant Director.
- 4.6 All overseas air travel, for whatever reason, requires approval in advance, from the DoT.

Taxis

- 4.7 Taxi fares may be claimed when it is not practicable to use public transport or it is cheaper by taxi, e.g. when one or more person is travelling. Receipts must be obtained.

Car Sharing

- 4.8 Where the use of Public Transport is not available or practical (4.1 above) and where more than one member of staff are travelling to and from the same destination, then the use of car sharing should be considered as a preferred option.
- 4.9 When carrying a passenger an additional mileage allowance of 5p per mile per passenger (there is no VAT) will be payable (to the driver) for business miles. Please give names of passengers in the expense details column of your claim.



5. Mileage claims

- 5.1 Mileage claims should be claimed in accordance with existing employee Terms and Conditions (T & C's) of employment.
- 5.2 The Trust's HMRC approved mileage rates for private cars are detailed on Appendix B. If an employee has any doubt as to the appropriate rate they should seek advice from central finance or HR.
- 5.3 As a general rule, the mileage to be claimed will be that actually covered on the approved journey, provided always that the journey route starts from and finishes at the approved centre for travelling purposes. The exception where the journey starts or finishes at a place other than the individual's normal work base is covered in paragraph 5.4 below.
- 5.4 Official business journeys are made direct from and return to the place of employment (i.e. normal work base).
- 5.5 Where a member of staff travels directly from home to another place of duty (not normal work base) and/or returns home directly from that place of duty, the mileage to be claimed is the mileage actually incurred less the normal mileage of travelling to and/or from the individual's home and usual workplace (i.e. the claim is for the excess mileage).

Example - If an employee normally travels a daily 10 miles each-way to work (normal place of work) and on is required on this occasion to travel another location (say a Trust Academy 25 miles away).

The Employee claim would be for a total of 30 miles (*distance to and from destination i.e. 50 miles less the distance from home to work and return i.e. 20 miles*) **at the Trust's HMRC approved rate.**

6. Car parking/ toll fees

- 6.1 Parking fees will be reimbursed when it has been necessary for a member of staff to use a car park as a result of undertaking travel on official business. The same applies to motorway and other toll fees.



7. Fines and penalties

- 7.1 All car parking fines and other motoring penalties are the responsibility of the individual.

8. Subsistence expenses

- 8.1 If your duties require you to travel, you are entitled to claim the cost of meals taken en route. If, however, you are attending a catered conference you can only claim personal incidental expenses. Only the costs of meals taken in the course of business journeys will be borne by the Trust in the circumstances described below. Dependent on the local policy in place, you may be able to claim either the actual, reasonable costs of food and non-alcoholic drink, supported by receipts, or, as an alternative, scale subsistence expenses as defined in the Trust or individual academy policy. The payments should be claimed on the staff expenses claim form and in line with local policy.

Each of the subsistence amounts below refer to HMRC rules and recommendations, and are intended as guidance. Academy policy rates may be lower and vary from time to time.

1. Day subsistence allowance (lunch) – £5

If you have a permanent workplace you may claim up to this sum with the need for receipts in respect of each day on which you purchase a meal while away from both home and the permanent workplace and provided that you are more than 5 miles away from each and absent from each for a period for more than 5 hours spanning the normal lunchtime.

2. Day subsistence allowance (lunch and dinner) - £10

If you have a permanent workplace you may claim this sum with the need for receipts in respect of each day on which you purchase meals whilst away from both home and the normal place of work and are more than 5 miles away from each and absent from each for a period for more than 10 hours spanning the normal meal times.

3. Personal incidental expenses

During overnight stays on Trust business you may claim the actual costs of personal incidental expenses such as newspapers, private calls, laundry, soft drinks etc provided that the total amount spent on such items amounts to no more than £5 per night (where the night is spent in the United Kingdom) or £10 per night (where the night is spent outside the United Kingdom). No receipts will be required to support such a claim, but staff should claim only the costs incurred up to the limit, rather than claiming a round sum allowance.

- 8.1 Where a member of staff, in the course of his/her duty has to stay overnight, he/she is entitled to claim the **reasonable** cost of an evening meal and breakfast. Receipts must be attached to the business expense claim form.
- 8.2 Subsistence expenses are not normally claimable for inter office/ academy visits except in appropriate cases and with prior approval of the line manager.



- 8.3 Expenditure relating to spouses/partners accompanying staff is specifically excluded.

9. Accommodation expenses

- 9.1 Accommodation expenses must be agreed in advance by the line manager and the individual will be reimbursed for the reasonable quality/ cost of an overnight stay in a hotel or lodging establishment where the expenditure is incurred for official business purposes. All claims must be accompanied with an appropriate receipt.

The Trust defines a '**reasonable quality**' hotel as being one of up to 3* standard. However if a reduced rate for 4* or above can be obtained and would be the equivalent to a 3* price or if there is no other accommodation available at 3* then this would be acceptable. The Trust will bear the cost of the room, evening meal and breakfast.

- 9.2 Costs relating to spouses/partners accompanying staff are specifically excluded.

10. Business entertaining

- 10.1 Expenditure incurred in entertaining customers, clients, suppliers or other business connections by an individual who, as part of their duties of employment, is required for genuine business reasons to entertain such persons, on the proviso that strict records of the nature of entertaining, clients company, names of all attendees are maintained and all expenses are fully receipted and attached to the appropriate expense claim form.

11. General/ incidental expenses

Eye tests for Display Screen Equipment (DSE)

- 11.1 Staff wishing to claim for the costs of DSE eye tests should first seek approval from line manager and HR. The Trust will reimburse the reasonable cost of DSE eye tests upto a maximum of £25 per test. Additionally, subject to approval of your line manager and HR, the Trust may contribute towards the cost of your DSE spectacles.

Professional fees and subscriptions

- 11.2 Where a job description requires membership of a professional body (must be stipulated in the staff members approved job description), Staff members can claim professional fees and/ or subscriptions to a maximum of one professional body, recognised by HMRC, provided that the fees are approved by the relevant line manager.

Telephone call and IT related expenses

- 11.3 Home and personal mobile telephone calls – Where Trust staff that are required to make business calls on their home or personal mobile telephones, staff must attach the appropriate



bill to the staff expenses claim form with the relevant business calls highlighted and only these will be reimbursed.

- 11.4 Trust staff are encouraged to use school landlines to call parents or students rather than personal mobiles.
- 11.5 Broadband and Internet Connections – The Trust will not reimburse staff for broadband or internet connections except for reasonable Wi-Fi connection costs when travelling on business.

Other incidental expenses

- 11.6 Incidental expenses such as stamps and small items of stationery may be claimed with supporting receipts. Personal gifts may not be claimed or paid for through expenses.

Other general/business expenses may be claimed with supporting receipts.

12. Motor Insurance and Driving License

- 12.1 If using a private vehicle, i.e. not a company vehicle, for business purposes (including staff training and development), staff are personally responsible for ensuring that they have a business cover extension on their motor insurance cover. The Staff Expenses Business Claim Form must be signed by the claimant to acknowledge this responsibility. In the event of a staff member having an accident in a private vehicle without business cover, the Group will not reimburse any costs involved.
- 12.2 It is the responsibility of the claimant to present on an annual basis a valid copy of their motor insurance cover and driving license to their line manager.

13. Tax Information

- 13.1 HMRC rules enable genuine business expenses, incurred wholly, necessarily and exclusively, on behalf of the employer to be reimbursed in full.
- 13.2 All other expenses paid to a staff member are liable to tax.
- 13.3 Any queries in relation to whether expenses are taxable or not, please contact Group Treasury.



- 13.4 Compliance with the business expense policy does not remove the need for staff to ensure compliance with HMRC guidelines for their own tax affairs. In such cases, staff should liaise directly with HMRC.

14. Cash Advances

- 14.1 Members of staff who are about to embark on extended travel and will be required to incur expenditure while on the trip may claim cash advances. Requests for cash advances should be made well in advance of travel to allow for payment immediately before the travel date. Late claims for cash advances may not be fulfilled. As part of the claim you should state how much you require, the purpose for which this is required and the planned dates of travel. You must also state on the claim that it is an advance. The requirement for authorisation for cash advances is the same as for other expenses claims.
- 14.2 Within 21 days of returning from your travel you must provide an expenses claim and/or reimbursement of the advance to your relevant finance department. Failure to do so will result in the cash advance being recovered from your next Salary payment. All expenditure must conform to Trust policy.

15. Petty Cash

- 15.1 Petty cash vouchers are to be used only for small items of expenditure (not round sums or salary payments).
- 15.2 Any item claimed on a petty cash voucher must be necessarily incurred for Trust business. An appropriate description, detailing the purpose for which the expense was incurred must be provided on the duplicate Petty Cash receipt. All claims must be signed by an authorised signatory for the relevant cost centre. An itemised receipt must also be attached to the form for each item of expenditure.
- 15.3 The following items are not be allowable through Petty Cash:
- Cash Advances except those which satisfy the requirements outlined above;
 - Gifts or vouchers;
 - Christmas presents; and
 - Any other miscellaneous items which are not for business use.

16. Trust Board/ Governing Body Expenses



16.1 Governors are allowed to claim reasonable expenses in line with the policy. All expense claims must be approved by the Chair of Governors. The Chair of Governors' expenses must be approved by the Chair of the Finance/Resources Committee.

17. Policy Review

17.1 This policy and procedure will be reviewed in the light of relevant developments/business needs no later than 3 years from the date of approval.



Appendix A

The Co-operative Academies Trust - Travel & Expense Claim Form

Employee Name					Claim Period				Engine Size	
RECEIPTS REQUIRED										
Receipt / Journey	Date	Journey from	To	Returning to	Business Miles	Parking	Travel / Sustenance	Hotel / Lodging	Other Expenses	Description of costs / purpose
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
Totals					-	£ -	£ -	£ -	£ -	
Total business mileage		-								
Pence per mile		45								
Total mileage claim		£ -			Total parking/travel/hotel/other expenses				£	
Gross amount claimed		£ -								
Employee declaration		I hereby certify that all expenses claimed for are true and correct and attach all original receipts. I also certify that I have a valid MOT, motor insurance and motor vehicle insurance (including business mileage cover).								
Employee Name		Employee signature				Date				
Line Manager Authorisation		I hereby certify I have checked this claim and all expense items claimed are true and correct with all receipts attached								
Line Manager		Line Manager signature				Date				

Appendix B

Employee vehicles: Mileage Allowance Payments (MAPs)

MAPs are what you pay your employees for using their own vehicle for business journeys.

You can pay your employees an approved amount of MAPs each year without having to report them to HMRC. To work out the approved amount, multiply your employee's business travel miles for the year by the rate per mile for their vehicle.



Find out more about [reporting and paying MAPs](#).

Type of vehicle	Rate per business mile 2017 to 2018
Car	For tax purposes: 45 pence for the first 10,000 business miles in a tax year, then 25 pence for each subsequent mile For National Insurance purposes: 45 pence for all business miles
Motorcycle	24 pence for both tax and National Insurance purposes and for all business miles
Cycle	20 pence for both tax and National Insurance purposes and for all business miles

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