

	BICESTER LEARNING ACADEMY TRUST <u>TRAVEL & SUBSISTENCE POLICY</u>			Written By: J Davison – Director of Business & Finance (BLA)
	Applicable to: ALL TEACHING AND SUPPORT STAFF	Accountable Officers: Headteachers:- I Elkington (GFPS) B J Baxter (TCS)	Date Reviewed Spring 2018	Date To Be Reviewed: Spring Term 2019 (Annually)

Bicester Learning Academy (BLA) is a Multi-Academy Trust. It is a company limited by guarantee, registered in England and Wales with registered company number 09053713 and its registered address at Churchill Road, Bicester, Oxon, OX26 4RS

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INTRODUCTION

This document provides guidelines and procedures for employees incurring travel and other related expenses while on company business. Subject to conditions, Bicester Learning Academy Trust will reimburse all approved and reasonable expenditure incurred in undertaking company duties/performance of your job.

TERMINOLOGY

- Permanent Workplace:** a place attended regularly for the performance of the duties of employment (i.e. your main location, generally an office base, school or establishment).
- Temporary Workplace:** any place attended to perform a task of limited duration or for a temporary purpose.

BUSINESS MILEAGE

All claims, including petrol/diesel, where VAT is paid should be supported by a valid VAT receipt.

Mileage will be reimbursed on the basis of the actual journeys undertaken less:

- Your mileage from home to your permanent workplace if your first journey is to a temporary workplace;
- Your mileage from your permanent workplace to your home if your last journey is from a temporary workplace.

Example 1:

Alan lives in Banbury and works in Bicester. His normal journey to work is 20 miles. He has to attend a meeting in Brackley first thing one morning so travels there straight from home (11 miles). After the meeting he goes to school in Bicester (a further 12 miles). He has travelled 23 miles. However, the mileage to be claimed is 3 (23 minus his usual journey to work of 20 miles).

Example 2:

Anna's visit to Oxford from her home in Abingdon requires her to be there all day. She travels 9 miles to Oxford and has a return journey of a further 9 miles. She has travelled 18 miles. Her normal journey from home to school in Bicester is 22 miles. However, the mileage to be claimed is nil (18 minus her usual journeys to work and back totalling 44 miles) She has in fact not travelled as far as she would have done on a normal working day in Bicester.

Private Mileage

Mileage from home (or any place which is not a workplace) to a permanent workplace is private travel and is taxable. It is also taxable if undertaken "out of hours", if you claim reimbursement. This is a statutory requirement and Bicester Learning Academy Trust has no discretion in its implementation. However, claims for such journeys are rare (e.g. responding to an emergency callout or returning to do extra evening or weekend work). Claims must be based on the lesser of:

- the actual distance travelled; or

- the distance between your home and your permanent workplace.

Business Mileage Undertaken "Out of Hours"

"Out of hours" journeys are those undertaken outside the normal hours during which you may be expected to be working.

Your normal hours will be between 8.00am and 18.30pm, Monday to Friday, or for part-time employees your normal hours will be as defined in your contract of employment.

If your first journey both starts and finishes outside normal hours there is no requirement to deduct your mileage from home to your permanent workplace.

Example 3:

Grace is a teacher and her journey to her permanent workplace is 5 miles. She leaves home at 7.30am Tuesday morning to attend a meeting 45 miles away. She arrives at the venue at 8.30am. Although the journey commenced before her normal hours it ended within normal hours. Her claim form should show 45 miles travelled, 40 miles claimed.

Example 4:

Duncan is a member of the support staff and his journey to his permanent workplace is 10 miles. He leaves home at 8.15am on Thursday morning to attend a meeting 20 miles away. He arrives at the venue at 8.55am. The meeting is a long one and he leaves at 7.00pm to travel home. His claim form should show 40 miles travelled, 30 miles claimed. The first journey takes place entirely within normal hours and so his mileage from home to his permanent workplace is deducted. No deduction is required from the second journey because it takes place entirely outside normal hours.

There may be occasions when you need to travel in order to undertake duties over and above your normal day's work, for example to attend an evening meeting. In such cases you need not deduct the mileage from your home to your permanent workplace and back.

Other Cases Where No Deduction is Required

You need not deduct the mileage from your home to your permanent workplace and back more than once per day irrespective of the journeys you undertake.

If you attend an event that requires you to be away overnight you need not deduct the mileage from your home to your permanent workplace and back more than once, irrespective of the number of days you are away.

You need not deduct the mileage from your home to your permanent workplace (and back) if you always use a form of transport other than your car to travel to (and from) work on days when you are not required to undertake a business journey.

Travelling Separately

Whenever possible people undertaking the same car journey should travel together in order to minimise the cost. However, there may be occasions when, for personal reasons, you wish to travel separately. This is likely to occur when you want to travel at a different time or when you want to extend your journey to visit places unrelated to the business journey.

Insurance

If you are using a private car for work you are responsible for ensuring it meets current road use legislation and provide proper insurance cover for business use. You must certify that you have done so when claiming your expenses. From time to time you may be required to provide Bicester Learning Academy Trust with the insurance certificate and policy documents.

Insurance policies often restrict business use to the policyholder only. If the insurance policy covering the vehicle is not in your name you should check whether this applies and make sure you are properly covered.

RELOCATION MILEAGE

If your permanent workplace is changed and, as a result, the length of your journey to and from work is increased, you may submit a claim for excess mileage for a period of one year from the date the relocation is effective. Such mileage is private travel and therefore taxable.

If you are entitled to relocation mileage but are required to travel to a temporary workplace en-route to or instead of your permanent workplace you should submit a normal claim for business mileage, including a deduction for your normal mileage from home to your permanent workplace. You may also claim the normal excess mileage for the same day as the business mileage.

CAR PARKING

The minimum possible car parking charge should be incurred. Unless parking in a meter controlled zone, a receipt or display ticket must be obtained and attached to your claim showing the amount paid.

You may not submit a claim for car parking at or near your permanent workplace.

PUBLIC TRANSPORT

Use of public transport must be considered for all journeys of more than 50 miles (100 miles return). Public transport should be used for all journeys to London unless there are exceptional circumstances e.g. where materials or equipment have to be carried.

When public transport is used the actual fares incurred will be reimbursed. Train travel is expected to be undertaken at the second class or standard class fare.

Non production of a ticket may mean that you cannot be reimbursed. It is not always possible to attach a public transport ticket to a travel claim, e.g. if there is a ticket collector at a railway station. If your line manager (or whoever is asked to authorise their claim) is satisfied that the expense has been incurred, then they should authorise the claim accordingly and it will be paid. Whenever possible a receipt should be requested when purchasing tickets.

AIR TRAVEL

You must be able to show that you have obtained the cheapest fare possible for the efficient conduct of the necessary business. All overseas travel must have prior approval by the Chair or Vice-Chair of the Trust Board.

SUBSISTENCE

If you incur additional expense because your work requires you to take meals away from your permanent place of work, outside of your normal working hours or while attending a temporary workplace outside of Bicester Learning Academy Trust you will be reimbursed, provided:

- your claim is for the lesser of what you have incurred and the maximum allowed by your conditions of employment;
- you attach original receipts to at least the value of your claim showing that food and/or drink items were bought on the date claimed;
- your claim shows the time you spent at the temporary workplace, where applicable

If you work normal “office” hours, you may claim for:

Breakfast	Where you are required to start work before 7.00am
Lunch	Where you are required to work out of Bicester Learning Academy Trust, additional expenditure is incurred and if work continues after 1.30pm
Evening Meal	Can be claimed if additional expenditure is incurred and where work continues outside of Bicester Learning Academy Trust after 8.30 pm only

- Subsistence allowances are not payable for those working from home.
- Claims in respect of subsistence must not include expenditure on alcohol.
- Overnight expenses will only be paid where the employee is working outside Oxfordshire. The amount should be agreed in advance with your line manager and would normally be the cheapest accommodation available and would not normally be more than a 3* hotel or equivalent.
- Where meals are provided, e.g. breakfast or evening meal with overnight accommodation or where an employee is attending a training course, the employee is not eligible to claim for these meals.
- Where meals have been provided for specific Academy events, e.g. INSET Days, parents’ evenings etc., the employee is not eligible to claim for these meals or for any alternative meals they may consume if they do not wish to partake of the refreshments provided.

In the event that a single receipt is obtained for meals taken by several people, one claim should be made which notes the names of those involved. Receipts should not be photocopied in order for each person to make their own claim.

TRAINING

In Service Training (INSET)

The Academy has a formal INSET Programme which is managed by individual schools within Bicester Learning Academy Trust.

If you undertake a course of study which is relevant and essential to your department’s work, the INSET programme provides financial assistance (subject to the approval of the Director of Business & Finance/senior management) to cover tuition fees, exam fees, text books and other expenses including travel and subsistence.

Other Work Related Training, Conferences & CPD (Continuous Professional Development) Activities

If you incur expenses undertaking approved training which is outside the INSET programme these may be claimed, and will be reimbursed at the same rates as other business expenses.

If you attend a residential training course or conference you may claim out of pocket expenses for each night you are away up to the amount specified in the Expense Rates document (see Appendix 1)

USER GROUPS & PROFESSIONAL ASSOCIATIONS

There are occasions when employees represent Bicester Learning Academy Trust at user group and professional association meetings. Some of these operate on the basis that each participant contributes an amount (sometimes greater than the maximum subsistence amount) towards the cost of lunch/refreshments provided by the host authority or organisation. If you incur such an expense you may have it fully reimbursed at the discretion of your line manager.

RECEIPTS

There is a requirement to attach original receipts to at least the value of your claim showing that food and/or drink items were bought on the date claimed. If undertaking business mileage you should:

- ask for VAT receipts when purchasing fuel; and
- attach these VAT receipts to your travel claims. The VAT receipts need to show that fuel was purchased in advance of the journey(s), and sufficient fuel was purchased to cover the miles claimed

A manager may, at their discretion, authorise a subsistence claim unsupported by a receipt provided that they are satisfied that the expense has been incurred and that either a receipt was genuinely not available (as opposed to not asked for) or the receipt has been lost.

INTERVIEW EXPENSES

Reimbursement of interview expenses is not permitted, unless prior approval has been given by the Director of Business & Finance.

EXPENSES INCURRED THROUGH JURY SERVICE

If an employee is required to attend Jury Service, pay is not affected. Claims for mileage or other incidental expenses however should be made on a form supplied by the Courts Service and made in accordance with guidelines given by them.

EXPENSES INCURRED THROUGH OFFICIAL UNION DUTIES

When a union representative is required to travel to accompany a member of staff, they should contact their local union branch to claim any expenses incurred.

HOW TO CLAIM EXPENSES

Paper based claim forms are available for all employees and receipts must be attached to the completed form. Such expenditure must be necessarily incurred in the carrying out of Academy business and arise as a direct consequence of the reason for the travel. Dates, places visited, reason, mileage claimed, subsistence and fares (including car parking) must be completed in full.

Once the form is approved by your line manager, send it to the HR Department. Forms which have not been approved by the relevant line manager will be returned.

Expense claims should be made as soon as possible after the expense has been incurred and for one calendar month only. Claims that are more than three months after expenses are incurred will only be approved with the agreement of the Director of Business & Finance.

Payment

Expense claims are paid with salary. In order to guarantee payment at the end of the month your claim should have been received by the HR Department for processing by the date advertised each month by the HR Officer. If the deadline is missed, payment will be made in the following month's salary.

Policy/Procedure Title	Travel & Subsistence Policy
Issue Date to Committee	Spring 2018
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APPENDIX 1

EXPENSE RATES

TEACHERS AND EMPLOYEES ON NATIONAL JOINT COUNCIL EMPLOYMENT CONDITIONS

A1. Car Mileage Rates from April 2011	
Per mile: up to 10,000 miles p.a.	45p
Per mile: over 10,000 miles p.a.	25p
A2. Motorcycle Mileage Rates from 1 December 2012	
Per mile	24p for all business miles
A3. Bicycle Mileage Rate from 1 December 2012	
Per mile	20p for all business miles
B1. Subsistence Allowances from 1 January 2018	
Breakfast (can be claimed if work starts before 7.00am)	Up to £5.00
Lunch (can be claimed if additional expenditure is incurred and if work continues after 1.30pm)	Up to £7.50
Evening Meal (can be claimed if additional expenditure is incurred and if work continues after 8.30pm only)	Up to £12.50

If staff are away from an Academy site, pre-approved meal expenses will be re-imbursed by contributions towards meals as detailed above (where an itemised receipt is provided). Payments for alcohol will not be approved.

Redeployed employees are reimbursed with the cost of excess travel expenses for a period of 1 year. They receive either: (i) the cost of standard train and/or bus fares; or (ii) the appropriate motorcycle mileage rate as quoted in A2; or (iii) the appropriate car mileage rate given above.

C1 Interview Expenses:	
2nd Class Rail or Bus Fares	As applicable (receipts required)
Private Car Mileage Rate per mile	23p
Subsistence Rates:	
Lunch	Up to £7.50
Evening Meal	Up to £12.50 after 8.30pm
Bed and Breakfast	Reimbursement of reasonable expenditure authorised in advance (receipts required)
Other Expenses (details required)	As approved (receipts required)

NOTES SECTION

TRAVEL, SUBSISTENCE AND OTHER RELATED ALLOWANCES

The majority of travel expense claims are processed via the payroll system, so that expense payments are made at the same time as salary payments. The exceptions are interview expense claims from **unsuccessful** candidates who, clearly, are not set up on the payroll system. Interview expenses for unsuccessful candidates should be processed via the creditors' system in the usual way. In normal circumstances, interview expenses for **successful** candidates should be processed via the payroll system in time to be paid with the first salary payment.