



Travel and Expense Policy

Purpose

The purpose of this policy is to set out the procedures that must be followed when making CIT related travel arrangements and claiming for expenses that have been incurred in connection with CIT business.

The key objectives of this policy are:

- To set out the CIT policy relating to business travel and expenses and clearly state the types of expenditure that can and cannot be reimbursed,
- To ensure reasonable standards of service, comfort, convenience and safety for those who need to travel on CIT business whilst achieving best value for money,
- To ensure that the CIT complies with the requirements of the HMRC rules and requirements for tax dispensation,
- To define the process for claiming necessary expenses.

Provided that the procedures set out in this policy are followed, no additional tax or National Insurance Contribution liability will arise and staff need not report details of expenses reimbursed on their tax returns.

Scope

This policy applies to:

- Employees of the CIT, Trust Board Members and Local Governing Body Members,
- Students of the organisation who are required to travel for learning and research purposes,
- Other representatives of CIT (eg visitors) where the travel is directly related to academic (learning and/or research) purposes organised or authorised by CIT.

The policy does not apply to:

- Individuals that are self-employed, or work as contractors or consultants for the CIT.

CIT will pay for all reasonable expenses incurred by CIT employees, students and representatives (as defined above) whilst they carry out their assigned duties.

The rules of this policy shall apply to all travel and expense claims. Where funding has been provided by an external funding body and their rules conflict with the CIT's travel and expenses policy rules then CIT's rules will have precedence. All payments of expenses are subject to HMRC rules.

All academies are expected to implement this policy.

Please note that CIT assumes no obligation to reimburse expense claims that are not compliant with these instructions.

Making Business Travel Arrangements

Each academy has different structures in place for organising and booking travel which should be used e.g. some academies have administrators booking all travel, whilst others allow staff to book their own travel.

Pre-trip Approval

The CIT has a duty of care for its staff and students under the Health and Safety at Work Regulations, which extends to travelling in connection with the business of CIT.

It is mandatory that travellers must notify CIT of all overseas travel by completing the Travel Log prior to their travel date.

Travellers must also comply with any local rules issued by their own academy regarding pre-trip approval. The departmental budget holder may reserve the right to refuse reimbursement of travel and subsistence claims if travellers have not sought the budget holder's permission to incur those expenses.

Travel Insurance and Risk Management

The number of business trips undertaken by CIT employees and students is increasing. Travelling overseas, in particular, can present increased risks to traveller's health, safety and security due to the unfamiliar environment – risks may include exposure to hostile political situations, disease, travel accidents, opportunistic crime etc.

CIT has a Duty of Care to its travellers under the Health and Safety at Work Act and must ensure that it has appropriate processes in place to manage any reasonably foreseeable risks.

Travellers must be able to assess these risks prior to travel and make judgements about whether there may be a need to change their plans.

Driving Cars, Vans, Motorbikes, Minibuses etc.

To drive on CIT business you must first register as an Authorised Driver.

This applies to those who wish to:

- Drive CIT owned or leased vehicles
- Hire vehicles for CIT business both in the UK and overseas
- Use their own private (own) vehicle for CIT business

The school retains a list of all authorised drivers and CIT has insurance cover.

Drivers using their own private vehicle on CIT business must ensure they have a business use extension on their own personal motor insurance policy, as they are not covered under the CIT's policy. The mileage allowance paid by the CIT includes all actual and incidental costs involved in running a vehicle, including an element for motor insurance.

Please note that it is the driver's responsibility to ensure they comply with DVLA regulations and only drive a category of vehicle that is included on their driving licence. For further information please see the DVLA website.

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Approved Methods of Booking Travel

When booking travel use your common sense and remember that the objective is to get to your destination in the most expedient, but cost-effective way possible, whilst having regard for personal safety and the impact on the environment.

Before you make any bookings, please check and make sure that the budget holder will approve the trip, and the trip arrangements comply with this policy/guidance.

Combined Business and Personal Trips

Combined business and personal travel is acceptable where the traveller meets all of the costs relating to the “personal” element of the trip. For example; some staff whilst attending an overseas conference may wish to extend the trip to include a holiday.

Business trips must not be planned solely for the purpose of facilitating personal travel. Private travel insurance must be taken out to cover the personal element of the journey.

Commuting

Staff, students cannot claim for commuting from your home to your normal place of work.

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Business Travel Rules

| Receipt or Allowance | CIT Policy | Receipt or Allowance |
|------------------------------------|---|----------------------|
| Flights (UK Internal) | Internal flights (ie UK 5 mainland) are only permitted if they are cheaper than the rail equivalent | Receipt |
| Flights (Overseas) | <p><u>Economy</u>: may be used for any flight duration Premium Economy: only where flight is 5+ hours, one-way</p> <p><u>Business class</u>: only where flight is 10+ hours, one-way. You must have authorisation from your Head of Department in advance of travelling to travel business class.</p> <p><u>First Class is not allowed for any flight</u></p> | Receipt |
| Flight Upgrades | <p>Upgrades at CIT's expense are not permitted and claims will not be reimbursed.</p> <p>Travellers may upgrade at their own personal Expense.</p> | N/A |
| Baggage Charges | <p>The correct number of bags/cases should be added during the flight booking process. If you are required to transport CIT equipment etc. please consider shipping in advance wherever practical and time permits.</p> <p>If you unexpectedly have to take extra luggage e.g. research equipment, please submit a claim for actual expenses incurred.</p> | Receipt |
| Excess baggage charges at check-in | Claims will not be reimbursed. Please weigh your luggage prior to check-in to ensure you are within the airline's weight allowance. | N/A |
| Seat reservation fees | Claims will not be reimbursed. Seat reservations should be made during the flight booking process. | N/A |

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Rail Travel

| Expense Item | CIT Policy | Receipt or Allowance |
|--|--|---|
| Rail Travel (UK) | Standard class must be used. Please book as far in advance as possible to get the cheapest rates (tickets are released 12 weeks prior to departure). | Receipt |
| Rail Travel (Overseas) | If rail travel has to be organised whilst overseas, please pay for this locally using a purchase card (if held). If you do not hold a purchase card; please submit a claim for actual expense incurred. Standard (second) class is normally the maximum payable. We do not expect staff to travel third class. | Receipt |
| Travel Cards eg Oyster cards, rail cards | <p>Cards may be purchased where it is more economical than purchasing individual tickets. Please submit a claim for actual expense incurred.</p> <p>Claims for use of a personal travel card on CIT business will only be reimbursed where the cost of the business journey can be split out and evidenced by a receipt.</p> <p>Claims for annual rail card purchases will only be reimbursed where the annual savings made on business journeys outweigh the cost of the rail card. Please submit a claim for the cost of the railcard and keep a record of savings for audit purposes.</p> | <p>Receipt</p> <p>Receipt</p> <p>Receipt and savings record</p> |
| Wi-Fi use on the train | Where the train operator offers Wi-Fi this will be reimbursed where it is used for CIT business purposes. Please pay using a CIT purchase card (if held) or submit a claim for actual expense incurred. | Receipt |

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Cars/Taxis

| Expense Item | CIT Policy | Receipt or Allowance |
|--|--|---|
| Business mileage(car/cycle/motorcycle) | <p>For business journeys by car that exceed 100 miles (round trip, returning same day), it is usually cheaper to hire a car from the approved supplier list.</p> <p>For round trips under 100 miles, please use your own vehicle and submit a claim for shorter of “home to destination” See Appendix 1 for details on how to work out distances and Appendix 2 for details on determining your “normal place of work”</p> <p>The driver’s insurance policy must cover business use for a private vehicle to be used. In addition, the driver must complete the authorized driver forms.</p> | <p>Allowance: Car:45p/mile Cycle: 20p/mile Motorcycle: 24p/mile</p> |
| Passenger mileage allowance | <p>When transporting colleagues to a business event in a private car, the vehicle owner may claim a passenger allowance provided they are taking at least one passenger.</p> <p>Please submit a claim for the allowance permitted.</p> <p>The driver’s insurance policy must allow receipt of money for taking passengers.</p> | <p>Allowance: 5p/mile regardless of the number of passenger(s)</p> |
| Car/minibus hire (UK) | <p>Please use one of the approved suppliers to book a vehicle. The standard class of hire vehicle is a 1.6litre mid-size vehicle. Full-size vehicles or MPV’s should only be hired to accommodate four or more people plus equipment, etc. The hire of sports, convertibles and luxury executive cars is prohibited.</p> <p>Please ensure you refuel the vehicle to the original level or CIT will incur a refuelling fee.</p> | <p>N/A</p> |

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| Car hire (Overseas) | <p>Where practicable, book the vehicle prior to the business trip, using one of the approved suppliers.</p> <p>If car hire has to be organized whilst overseas please pay for this locally using a CIT purchase card (if held). Otherwise, please submit a claim for actual expense incurred.</p> | <p>N/A</p> <p>Receipt</p> |
| Parking Charges | <p>Please submit a claim for actual expense incurred.</p> <p>Alternatively, petty cash may be used to pay for parking up to a value of £20 if the department holds a petty cash float.</p> <p>Parking fines will not be reimbursed.</p> | <p>Up to £5 spent – no receipt required</p> <p>In excess of £5 spent – receipt required or card statement where parking by phone has been used.</p> |
| Fines for Road Traffic Act offences, e.g. speeding, driving in restricted access areas etc. | Claims will not be reimbursed | N/A |
| Tolls and Congestion Zone charges | Please submit a claim for actual expense incurred. | Receipt required if Available |
| Taxis (UK) | <p>When travelling, please use public transport wherever possible. Petty cash may be used to pay for taxis up to a value of £20 for a round trip or £10 each way where different firms are used.</p> <p>Taxis must not be used where the trip distance exceeds 10 miles unless it can be demonstrated that it is the best value option or exceptional circumstances apply, e.g. staff working usually late (after midnight) or travelling back late from CIT business trip. These may be reimbursed at the line manager's discretion</p> | <p>N/A</p> <p>Receipt required. Maximum payable £30 per single trip</p> |
| Taxis (Overseas) | Please submit a claim for actual expense incurred. | Receipt |
| Chauffeur driven cars | Claims will not be reimbursed | N/A |

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Buses/Trams/Coaches/Ferries/Underground

| Expense Item | CIT Policy | Receipt or Allowance |
|---|---|-----------------------------|
| Bus/Tram/Coach Travel (UK) | Please submit a claim for actual expense incurred. Alternatively, petty cash may be used up to a value of £20 if the department holds a petty cash float. | Receipt |
| Bus/Tram/Coach Travel (Overseas) | Please purchase tickets locally using a CIT purchase card (if held). Otherwise, please submit a claim for actual expense incurred. | Receipt |
| Ferries/Hydrofoils | Wherever practicable, please use the approved supplier to book travel. Alternatively, pay for this using a purchase card (if held). | Receipt |
| | Otherwise, please submit a claim for actual expense incurred. Claims will only be reimbursed for standard class. | Receipt |
| Travel Cards e.g. Plusbus, Oyster cards | Cards may be purchased where it is more economical than purchasing individual tickets. Please submit a claim for actual expense Claims for use of a personal travel card on CIT business will only be reimbursed where the cost of the business journey can be split out and evidenced by a receipt. | Receipt |

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Accommodation/Hotels/B&B's

| Expense Item | CIT Policy | Receipt or Allowance |
|--|--|----------------------|
| <p>UK Accommodation (hotels, B&B's, guesthouses)</p> | <p>The cost should not exceed the maximum limits below:</p> <p><u>Central London</u> Cost/night Room only - £140 Bed & Breakfast - £150</p> <p><u>Rest of UK</u> Cost/night Room only - £90 Bed & Breakfast - £100</p> <p>In exceptional circumstances, more expensive accommodation may be permitted.</p> <p>If you are staying room only, you may claim the cost of breakfast within the meal limits set out in this policy.</p> <p>The overnight allowance for staff would be £60/night when assisting pupils and up to £35/night for meals if not included. Additional hours would be paid depending upon the requirements at Management's discretion.</p> | <p>Receipt</p> |
| <p>Wi-Fi use at hotels</p> | <p>It is expected that most hotels would provide Wi-Fi free of charge. However, should there be a charge for the use of Wi-Fi this will be reimbursed where it is used for CIT business purposes. Please pay using a CIT purchase card (if held) or submit a claim for actual expense incurred.</p> | <p>Receipt</p> |
| <p>Oversee Accommodation</p> | <p>Please use the supplier to book overseas accommodation or book on the internet using a CIT purchase card if cheaper. Where these limits are exceeded then authorization for the budget holder is required</p> | <p>N/A</p> |
| <p>Staying with friends/family</p> | <p>Please buy the host a gift or meal in recognition of the hospitality. The overall cost of the stay must not exceed the hotel limits stated above.</p> | <p>Receipt</p> |

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|---------------------|-------------------------------|-----|
| Minibars | Claims will not be reimbursed | N/A |
| Gyms, Spas | Claims will not be reimbursed | N/A |
| Cable TV/Sky/Movies | Claims will not be reimbursed | N/A |
| Room Upgrades | Claims will not be reimbursed | N/A |

Meals

| Expense Item | CIT Policy | Receipt or Allowance |
|------------------------|---|-----------------------------|
| Breakfast/Lunch/Dinner | <p>The cost of a non-alcoholic drink and meal may be claimed if a business trip takes you away from your normal place of work for a period of more than 3 hours, but does not involve an overnight stay. Please submit a claim for actual expenses incurred which should be within the maximum limits below:</p> <p><u>3-5 hours away from normal place of work</u> £10</p> <p><u>5-10 hours away from normal place of work</u> £25</p> <p><u>10 – 24 hours away from normal place of work</u> £35</p> <p>If your claim exceeds the above limits, the CIT will pay the maximum limit only. A supporting receipt must be submitted to show that the amount has been spent in full.</p> <p>Claims will not be reimbursed if you are staying away overnight and your accommodation rate includes the cost of breakfast/dinner etc.</p> | Receipt |

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Other Expenses

| Expense Item | CIT Policy | Receipt or Allowance |
|------------------------|--|-----------------------------|
| Travel Insurance | Claims will not be reimbursed as all business travellers are covered by the CIT business travel insurance. | N/A |
| Visas and Vaccinations | Claims will be reimbursed where the visa or vaccination is required specifically for a business trip. | Receipt |

Hospitality and Gifts

Whilst modest hospitality is an accepted courtesy of a business relationship, the CIT should avoid a situation whereby giving/accepting the hospitality may be deemed to have influenced a business decision or lead to allegations of a conflict of interest.

Invitations to/from modest corporate entertainment events may be accepted if there is a clear benefit to CIT ie, it will further important business development opportunities or business relationships.

The CIT Gifts and Hospitality Policy provides clear guidelines on accepting gifts and hospitality.

Business Events

This is an event or meeting where a business discussion is taking place. It is recommended that the maximum payable is £50 per head (including the cost of any drinks). In exceptional circumstances, the limit may be exceeded subject to obtaining prior written approval from the budget holder/Head of Department.

The name of each guest must be declared on the claim form to satisfy HMRC rules.

Gifts to Staff

Small gifts to staff in limited circumstances may be appropriate. Examples include; retirement presents. It is not acceptable to purchase gifts for birthdays, weddings etc.

Staff Events

There are many types of staff events e.g. Christmas Parties, Team Building events, Away days. The use of CIT funds for work-related events e.g. Team Building, Away days is appropriate, but the amounts spent should not be excessive and should be held using CIT facilities where ever possible. It is not appropriate to use CIT funds to pay for staff parties e.g. Christmas.

Loyalty Schemes

Membership of any rail, air or hotel loyalty programme must not influence the traveller's selection of booking agent, airline, rail operator, hotel or room type. Any points accumulated by the traveller as a result of booking business travel should be used to offset the cost of future business journeys only. Please note CIT will not reimburse the fees for frequent traveller membership schemes.

Trip Cancellations, Refunds and Compensation for delays

Where it is no longer possible to take a business trip, the traveller is responsible for notifying the supplier. This should be done as soon as possible to avoid cancellation charges.

The CIT will not reimburse cancellation charges unless exceptional circumstances apply.

Refunds for unused tickets

Unused tickets must never be destroyed as refunds are usually possible (subject to the type of ticket purchased and any ticket rules/restrictions).

Where the trip has been arranged directly with a supplier and paid for by purchase card, please contact them directly to find out whether a refund is possible. The refund must be credited to the card used.

Compensation for delays

Train operators and airlines usually compensate passengers for significant delays. The compensation amount will depend upon the length of the delay. Information about the amounts payable can be found on the operator's website.

Where the trip has been arranged directly and paid for by purchase care, the traveller will need to apply for the compensation and the refund must be credited to the card used.

Expense Claims

Staff should book all travel and hotels through the approved suppliers subject to the permitted exceptions. Staff who travel a significant amount should request a purchase card. Staff should claim expenses only as a "last resort".

The CIT will reimburse the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of the duties of an employee's employment.

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Expense Forms

If a person needs to claim expenses then they should complete the form for each academy.

Please complete your expense claim form clearly and correctly. Incomplete or unclear expense claim forms will be returned for re-submission. It must be signed by the claimant.

The form with receipts firmly attached (or attached separate sealed envelope) should be submitted for approval by your line manager who certifies the expense forms.

Head Teacher's and the Executive Head Teacher's claim forms will be approved by the Bursar or Business Manager.

Claim Deadline

Staff must submit expense claims within 3 months of the expense being incurred. Any claims submitted after this deadline may not be reimbursed and have to be additionally authorised by the Business Manager.

Authorisation of Expenses

Expense forms cannot be self-authorized. Expense claims should be authorised by a more senior person – this is usually the claimant's line manager. The authorisation confirms:

- Any journey taken was authorized
- Expenses were properly and necessarily incurred on CIT business

Foreign Amounts

When you incur costs in a foreign currency e.g. not GBP then you should record the currency amount and the sterling amount. You should use the actual exchange rate you obtained (supported by bank/credit card statement or Bureau de Change receipt) to convert the currency to GBP.

In some academies, the administrators will convert your currency claims into sterling amounts, whilst in others; the responsibility for conversion rests with the claimant. Please follow your department's guidance in this area.

Receipts

All items included on an expense claim form must be supported by a valid receipt. A valid receipt should, wherever possible, include:

- Vendor address and/or name
- Breakdown of items (+VAT breakdown if applicable)
- Date of transaction
- VAT registration number (if applicable)
- Total amount due

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Please note, credit and debit card transaction receipts (i.e. from handheld PDQ or “chip & pin” machine) are not considered valid receipts. Photocopied receipts or photographic evidence of purchases are not acceptable. Printouts of online bookings with full details and costs of items purchased can be submitted.

In circumstances where a printed receipt is not available, handwritten receipts produced by the vendor are permitted but should be on headed paper or stamped clearly stating the supplier details, date of transaction and a detailed list of purchased items.

Payment

Expenses are normally paid monthly once the authorised claim has been received. If any of the expenses being claimed are taxable then they will be paid monthly with your salary.

Travel Time – Temporary Workplace(s)

When working at other locations (not usual designated workplace) staff are expected to leave for work at their usual time and arrive at their destination thereafter e.g. If it takes 20 minutes to travel and your workplace is Grantham and you leave at 8.10 am for an 8.30 am start, you would leave at 8.10am and arrive at your destination at the time taken to travel.

There is an expectation senior staff would arrive at work at their usual time regardless of travel time.

Directors/Governors Expenses

Directors and Governors can claim up to £40 for expenses (per meeting). Any claims over £40 will be taken to the Trust Board for consideration and if necessary approval.

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Appendix 1 – Car Mileage

How far to claim – example

Distance Welby to Grantham
5 miles

Distance Grantham to Boston
33 miles

Distance Welby to Boston
30 miles

The person lives in Welby and normally works at Grantham. They are visiting Boston for a day. The person can claim 30 because it is the shorter distance.

What happens if I am doing more than one stop on a round trip?

You should break the journey into its parts and add up the mileage for each part and submit a claim for the totals.

Example 1

I start at Home in Welby and visit Boston, then go to Grantham (my normal place of work) and finally to home.

You can claim from Welby to Boston 30 miles and Boston to Grantham 33 miles.

You cannot claim from Grantham to Welby as this is your normal commute.

Example 2

I start at Home (Welby) drive to Boston, then go to Spalding and return to Welby. I do not visit Grantham. You can claim from Home (Welby) to Boston (30 miles) and Boston to Spalding (20 miles) and shorter of (Spalding to Welby) and (Grantham to Spalding).

Appendix 2 Where do I work?

You can only claim travel expenses which you necessarily have to undertake in the course of your employment. You cannot claim travel which is 'ordinary commuting'. This normally means travel from home to your usual place of work. Your usual place of work is called a 'permanent' place of work.

Travel from home to a permanent workplace cannot be claimed but, travel from home to a temporary workplace can be claimed.

Travel to a visit e.g. another school from a temporary or permanent workplace can be claimed.

Travel from home to other schools may be allowable, provided it is further than the distance to the office.

(See <http://www.hmrc.gov.uk/manuals/eimanual/eim32202.htm>)

I.e. you can claim the shorter of

- Home to destination

- Work to destination

HMRC says that the 'place of which an employee works is a permanent workplace if he or she attends it regularly for the performance of the duties of the employment'.

A workplace is a temporary workplace if an employee goes there only to perform a task of limited duration or for a temporary purpose. In essence, this means:

- a) a workplace is a temporary workplace if an employee goes there only to perform a task of limited duration (less than 24 months) or for a temporary purpose. (HMRC EIM32075)

- b) If an employee has spent, or is likely to spend, 40% or more of his or her working time at that particular workplace over a period that lasts, or is likely to last, more than 24 months. Where that is the case the workplace is not a temporary workplace and so it is a permanent workplace. Travel between that place and home will be ordinary commuting and so is not deductible. (HMRC EIM 32080)