Travel and Personal Expenses Policy

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Purpose

The purpose of this policy is to set out which personal expenses can be claimed by employees and how to do this. It abides by HMRC rules on such expenses. The policy also covers the steps employees must take to ensure they are adequately insured when using their own transport. This policy applies to all employees working for the Trust and any individual academy within the Trust.

The Community Inclusive Trust is a company limited by guarantee and an exempt charity, regulated by the Department for Education. All Members of the Board of Trustees of the exempt charity are also Directors of the company; the term 'Trustee' used in this Policy also means Director. This Policy applies to all academies within the Community Inclusive Trust (the Trust).

1. General

1.1 This policy applies to employees of CIT, Trustees and Governors of Local School Boards. Additionally, this policy applies to other representatives of CIT (e.g. consultants or trainers) where the travel is authorised and directly related to the academic or business purposes of the Trust.

1.2 Employees, Trustees and Governors are required to use the most cost-effective form of transport and reimbursement of expenditure is restricted to the allowance or the amount spent, whichever is less. The Trust will normally reimburse employees only for expenses that they actually and necessarily incur during any business travel.

1.3 It is the responsibility of Line Managers to authorise and ensure that expense claims for employees are accurate. All claims must be signed by the Academy Head or Line Manager before being submitted via a requisition form. Expense claims submitted by the Chief Executive Officer will be approved by the Chair of the Trust Board. Expense claims submitted by Trustees or Local School Board Governors will be approved by the Director of Governance. Valid claims will be reimbursed based on actual cost incurred and not allowance limits.

1.4 Any fines or penalty notices incurred by an employee, Trustee or Governor whilst travelling on Trust business are entirely the responsibility of the person concerned. Fines will not be reimbursed by the Trust under any circumstances. All persons must comply with the Highway Code and take account of road conditions at the time of driving to or between Trust sites; this includes the use of mobile devices whilst driving.

1.5 CIT assumes no obligation to reimburse expense claims that are not compliant with this policy.

2. Insurance

2.1 Any employee, Trustee or Governor who uses their own vehicle for a journey on Trust business **must ensure that their insurance covers them for business use.** Employees, Trustees and Governors using their own vehicle for Trust business are responsible for ensuring they hold a current driving license, insurance certificate and M.O.T. certificate (if applicable). Any cost of business use cover is to be borne by the employee and is covered by the mileage allowance. All persons covered by this policy may be required to provide evidence of their vehicle insurance on request.

2.2 Infrequent occasional use business insurance – In the event an employee is required to use their vehicle on Trust business for a one-off, or unplanned or emergency journey, they will be covered under the Trust's occasional business use insurance policy.

2.3 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 and are fully insured. CIT will not accept any responsibility for any employee illegally using their own or other vehicle. CIT will pursue disciplinary action against any said person

3. Car travel

3.1 The Trust will reimburse employee business travel in accordance with the current HMRC Mileage Rate at the time of travel for any journey undertaken for business purposes by road, but excluding ordinary commuting.

3.2 Expenditure on items such as parking, congestion charges, road and bridge tolls will also be reimbursed when supported by receipts.

3.3 Wherever possible employees should car share, as this will reduce the cost to the Trust.

3.4 **Mileage claims**

3.4.1 Mileage allowance claims can only be paid for approved business journeys. Claims for travel between an employee's home (permanent or temporary) and the employee's normal place of work, as stated in their contract, cannot be reimbursed.

3.4.2 A person can only claim mileage expenses which are necessary to have been undertaken in the course of their employment.

3.4.4 A person can claim mileage expenses for journeys connected to agreed business reasons where the daily mileage travelled is in excess of an employee's normal daily commute to and from home to their contractual place of work. Therefore, any claim submitted must have normal commuted miles deducted from the claim before approval.

3.5 Mileage claims, when approved, must be submitted to the relevant School Operations Manager if the individual works in a school, or the Central Finance Team for Central Support Hub individuals. A fuel VAT receipt must accompany all mileage claims. NB: VAT receipts are not currently required for electric car mileage claims.

3.6 Mileage allowances are paid in accordance with the HM Revenue & Customs guidelines, which are reviewed annually. Current rates can be found in Table 1 below.

4. Rail travel

4.1 All rail travel must be made in standard class, unless it can be proven that first-class options are equal to or less than standard class costs for the same journey (e.g. special offers).

4.2 **Purchase of rail tickets**

Rail travel should be booked as far in advance as possible to take advantage of any fare saver options that may be available. Rail travel should be booked and paid for either by the appropriate charge card holder at the school or centre. Where this is not convenient, the expenses claim process should be followed. Employees should forward their booking request (to include reason for travel), to their line manager and Finance as early as possible.

In exceptional circumstances, for example a late notice booking, an employee may book and pay for their own rail journey if the travel has been duly authorised in advance by their line manager, or Chair of the Trust Board for the Chief Executive Officer. In such cases the cost of travel will be reimbursed through the expense claims process.

5. Taxis

Costs of taxis will be reimbursed only if one or more of the following apply and if supported by a receipt:

- where the saving of time is important.
- when heavy luggage must be transported to or from the place of departure on arrival.
- where there is no other suitable method of public transport.
- if a journey is made after dark or the use of public transport would involve a long wait in circumstances in which the person travelling would feel at risk, or where unfamiliar with location and associated public transport links.

6. Travel around London

6.1 Journeys in London should normally be taken by Underground/public transport rather than by taxi, except where conditions in item 5 apply.

7. Air travel within the UK

7.1 Air travel should only be used where it represents a saving in a cost over other forms of travel, and/or where it represents a significant saving in time. All bookings should be economy class, unless it can be proven that business or first-class options are equal to or less than economy class costs for the same journey (e.g. special offers).

7.2 Air travel should be arranged as far in advance as possible to take advantage of advanced purchase discounts. When approved, air travel will be booked by the appropriate School Operations Manager or Central Operations Manager to take advantage of online savings. Employees should forward their booking request to the relevant person as early as possible.

8. Travel outside the UK

8.1 All overseas travel other than that associated with educational visits with students, must be approved by the Chief Executive Officer or Chief Finance Officer in advance. All bookings will be made by the appropriate School Operations Manager or Central Operations Manager.

9. Subsistence

9.1 The reasonable and necessary cost of accommodation, meals/snacks and beverages incurred by an employee whilst undertaking business away from the employee's ordinary place of work will be reimbursed. Claims must be supported by relevant receipts and are subject to the limits shown in Table 2 below.

9.2 The costs of other hotel 'extras' such as pay per view TV, newspapers, spas, gyms, beverages not complementing an evening meal and private telephone calls will not be reimbursed. No alcoholic drinks will be reimbursed.

10. Hotel accommodation

10.1 Hotel bookings should normally be made in advance and full advantage should be taken of advance purchase discounts where available.

10.2 Hotels should be selected based on the lowest price and value for money and membership of loyalty schemes must not be considered. Limits for hotel bedroom rates can be found in Table 2.

10.3 Employees 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 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.

10.4 The employee should ensure that a purchase order is completed and authorised for all hotel accommodation in advance.

10.5 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.

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

10.7 It is expected that most hotels would provide free Wi-Fi. However, should there be a charge for the use of Wi-Fi, this will be reimbursed where it is used for CIT business purposes.

10.8 If an employee stays with family or friends instead of using hotels, B&Bs and guesthouses, then the employee can claim for a gift and meals in recognition of the hospitality up to £50 per night, provided the stay has been approved in advance.

12. Sundry business expenses

12.1 Reimbursement of the cost of tools, equipment, materials and services necessarily purchased by employees for the performance of their duties or the business needs of the Trust can be made **in exceptional circumstances.** Requisition forms must be completed for approval by the line manager prior to the purchase of these items and relevant receipts must be submitted to support the claims and any tools, equipment or materials remain the property of the Trust.

13. Implications for taxation and National Insurance

13.1 By following the HM Revenue & Customs rulings regarding employee liability for tax and National Insurance contributions, reimbursement of actual travel and subsistence costs should not attract any liability.

14. Submission of claims and payment

14.1 Mileage and expenses claims should be submitted to the relevant line manager for approval by the employee at the end of each month. These will then be reviewed and approved by the line manager, or Chair of the Trust Board for the Chief Executive Officer, processed by finance and paid via the next available BACS run. Please note that employees' claims submitted more than three months after the expenses were incurred will only be paid with the express approval of the Chief Finance Officer or their deputy.

15. Further Information

15.1 Please contact the Chief Finance Officer for further information on this policy.

Table 1 - MILEAGE ALLOWANCE RATES – up to 10,000 business miles

Car - £0.45 per mile	Motorbike - £0.24 per mile
Passenger - £0.05 per mile (maximum payment for passengers = £0.05 per mile)	

Table 2 - SUBSISTENCE AND MAXIMUM HOTEL RATES (inc. VAT)

Breakfast (hotel)	£15.00
Breakfast (not hotel)	£10.00
Lunch	£15.00
Dinner	£25.00
Hotel accommodation	Outside London - £150 London - £225

This policy is reviewed and approved by the Trust Board on an annual cycle.