



Policy for Business Travel Expenses



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This policy is based on the Educator Solutions model has been subject to consultation with the recognised trade unions at County level.

1. Introduction

This Trust is committed to reducing the cost, and consequent impact on the environment, of its business travel. Business travel can be a necessary part of an employee’s duties but that does not mean it shouldn’t be challenged to reduce the cost and impact it creates. This can be done by considering things like the need, frequency and mode of travel.

Before business travel is undertaken, it is important to establish if the journey is necessary – e.g. is it possible to use technology to have a face-to-face meeting instead? Is the venue within walking distance and the individual is able to walk there?

Through the implementation of this policy, the Board of Directors will be mindful of the employer obligation to seek to maintain and protect the mental health and wellbeing of all staff as far as is reasonably practicable.

2. Scope

This policy applies to teaching and support staff and is in accordance with both the burgundy and green book.

3. General principles

Business travel expenses will be reimbursed for all necessary expenditure reasonably incurred by employees in the performance of their duties. The appropriate claim procedure must be followed, within the set timeframe (see para 7). For what constitutes business travel please see para 6.1. Employees should only make business journeys, which are required as part of their duties, when absolutely necessary. Other options which are more efficient and cost effective should always be considered before travel is undertaken.

Employees whose post requires them to travel are responsible for their travel arrangements and these must be carried out in the most effective and efficient way to perform the job. The Trust will support necessary business travel.

Mileage payments will be made within Her Majesty's Revenue and Customs guidelines. Only the actual cost of travel should be reimbursed, any extra amount may be classed as earnings and therefore be liable to tax.

Where employees use their own car for business travel, they should ensure they have the appropriate car insurance in place.

An employee's contract should define their place of work.

4. Headteacher/Manager responsibilities

- Ensuring employees comply with the **Driving for work compliance code (P655)**, including checking employee driving licences are valid before authorising business travel.
- Authorising the most carbon efficient and economic method for attendance at meetings and other events.
- Making sure other options are used as an alternative to travelling for business purposes where possible.
- Checking claims are in accordance with this policy.
- Making sure reasonable adjustments are explored for employees covered by the Equalities Act 2010 who feel they are adversely affected by travelling to and from work. [Read the Equality Act 2020 guidance on gov.uk.](#)

5. Employee responsibilities

- Using an alternative to travelling for business where one exists.
- Making sure the selected option is the most carbon efficient and economic.
- Making sure claim forms are completed in accordance with this policy.
- Making sure claims are not made for mileage for travel from home to work and work to home, with the exception of where the policy provides for it.
- Making sure personal vehicles are roadworthy and have required documentation (business travel insurance, MOT and tax).
- Driving within the law.

6. Travel and related claims

6.1 What constitutes business travel

Below are examples of what constitutes business travel. The examples apply where the place the employee is travelling to, is not their 'normal' place of work (normal home to work mileage should be deducted if they are travelling direct from home to the destination): Business mileage includes:

- travelling between academies in a multiple site organisation (where the travel is agreed by the Trust)
- travelling to and from school/academy sites not part of the employee's Trust
- travelling to and from training
- travelling to and from meetings
- transporting pupils (e.g. taking pupils to activities)
- residential trips where the employee's attendance is required, and they travel independently of the school transport
- other travelling in order to perform official duties e.g. taking cash to the bank

Below are examples of what type of travel costs can be reimbursed:

- mileage
- car parking charges
- cycle mileage
- public transport charges
- taxi fares

6.2 Calculating mileage

Hybrid or fixed base workers:

Hybrid workers are based at an academy/Trust which they go to for things like teaching, training, meetings, administration and to collaborate with colleagues, but also work from home or other remote locations.

Fixed base workers work at a fixed location or a small group of locations. This includes works whose role cannot easily be done from home (such as teachers and teaching assistants) and those who do not regularly travel for work.

Both of these types of employees must deduct their return home to work base mileage once from each day's travel claim. Where it is easier to travel direct from home to an appointment, or vice versa, rather than call in to the work base first, only mileage above their normal home to work base mileage can be claimed. Therefore, their total travel claim for any day must exclude normal home to work base and return miles.

If travel is required when working from home, then time that is more than the normal home to workplace journey can be claimed.

6.3 Mileage Payments

Employees who use their own car, van, motorcycle or cycle* for the performance of their duties are entitled to be reimbursed in accordance with Her Majesty's Customs and Revenue (HMRC) approved mileage rates. [Read the current rates on gov.uk.](#) **[*If using a bicycle owned by NCC under the cycle2work scheme mileage cannot be claimed under HMRC rules.]**

Where there are changes to the HMRC rates, these will be applied to the rates paid to employees. Where more than one employee makes the same or a similar journey, they should travel together.

In addition to mileage rates (see Appendix 1 - Allowances and rates G220), employees who take passengers can claim a passenger mileage payment per passenger per mile if the passenger is an employee of the academy or trust or of a school or trust partner organisation on the same business. Where the passenger does not start or finish their journey at the same time as the driver, the driver can claim for the number of miles that the passenger travelled with them.

Employees are responsible for their own travel to and from work. Where it is easier to travel direct from home to an appointment, or vice versa, rather than call in to the normal place of work first, only mileage above normal home to work mileage can be claimed. Therefore, normal home to normal place of work miles should be deducted. Every employee should have a 'normal' place of work.

Home to place of work mileage is payable only where a second journey from home to a place of work is made on the same day in order to carry out official duties. Where an employee agrees to work on a day they would not normally work, it is still their responsibility to get to and from work (including training courses).

Where employees journey from home to another location other than their normal place of work (e.g. when travelling from home to a training event or to an off-site meeting), they cannot claim mileage if the miles travelled are less than that which would have been travelled on the shortest route from home to work. If the distance is more, then a claim for those miles additional to the shortest home to work mileage is allowable.

6.4 Rail Travel

Employees should use the most cost-effective travel arrangements and make use of off peak or other reduced rates where possible. First class travel is occasionally cheaper than the standard fare, but otherwise first class may only be used if:

- the timing of a journey would make it impossible to work effectively, e.g. peak holiday periods, or
- standard class accommodation is full

Where first class travel is proposed and would be more expensive than the standard fare, it must be approved in advance by the Chief Executive Officer who will assess the benefit compared to the additional cost.

If an employee requires a support worker, provided through Access to Work, whilst travelling, any rail travel costs should be reimbursed as a reasonable adjustment.

6.5 Bus fares and parking expenses

Bus fares and car parking charges incurred on academy/Trust business may be reclaimed. No payments will be made for parking charges at the employee's normal place of work. The only exception relates to employees with a declared disability affecting mobility. In this situation, reasonable charges for car parking at, or as near as possible to, their usual place of work will be reimbursed where there is no free parking available. The Trust will not reimburse parking or other similar fines.

6.6 Subsistence (food and drink)

Employees are normally responsible for their own food and drinks during the working day and are not normally entitled to claim a subsistence allowance.

Subsistence allowances cannot be claimed simply because an employee is away from base at a mealtime.

Subsistence can be claimed in exceptional circumstances where it would be unreasonable to expect the employee to pay for their meal, and the employee is unavoidably put to exceptional expense – for example:

- Attending a conference or training event when the employee is required to purchase a meal at the event.
- Attending an event that necessitates an overnight stay where meals are not included.
- When, as part of a pupil's social care, an employee is required to take a meal as part of an excursion and incurs additional costs.

An employee cannot claim subsistence for:

- being away from their base during the normal working day
- breakfast when leaving home early or tea or supper when returning home late.

Employees should agree with their Headteacher before expenditure is incurred. Expenditure will normally only be reimbursed if receipts are submitted with the claim. However, where it is not possible to obtain a receipt and, provided the employee gives a justifiable reason for not providing a receipt, the Headteacher will adopt a reasonable approach.

There are maximum allowances for breakfast, lunch, tea and evening meal (dinner) (see Appendix 1 - Allowances and rates G220). These are updated annually in April.

6.7 Accommodation

Overnight stays must be approved in advance by the Chief Executive Officer.

In some situations, particularly certain training courses, accommodation is provided as part of the package, so the employees do not need to claim. In other cases, the employee will be reimbursed the actual cost of bed and breakfast incurred, up to a maximum amount (see Appendix 1 - Allowances and rates G220). As with subsistence, there are separate maximum amounts, one for normal business, and another for staying in London. These are reviewed each April.

If expenditure in excess of the maximums is unavoidable (e.g. no accommodation is available in the appropriate price range, or there is a requirement to stay at a particular hotel because an accessible room is required) this can be reimbursed provided prior approval from the Chief Executive Officer is obtained.

7. Out-of-pocket expenses

Employees attending residential training courses, travelling abroad, escorting clients/pupils, attending conferences etc. are able to claim reimbursement where they have been put to exceptional expense. Wherever possible, approval for the expenditure must be agreed in advance, by the Headteacher, and receipts should be submitted with claims.

8. How to claim

Employees should complete the *Business Travel expenses claim form F304*, attaching relevant VAT receipts. Claims must be made monthly and payroll deadlines are 19th of each calendar month. Late submissions will result in delayed payment due to the additional processing time needed. Claims submitted more than three months after the travel date will not be paid. Only in very exceptional circumstances will a late payment be authorised.

Employees should note the terms of the declaration on the claim form. No-one should make or approve a claim if the conditions explained in this policy have not been met. Breach of the policy intended to defraud or which incur unnecessary and unapproved costs may be subject to disciplinary procedures.

It is important that claims are not made outside the terms of this policy unless permission has been given, by the Headteacher, specifically to deal with a particular situation.

Employees and Headteachers must ensure that all claims are made in accordance with this policy. Where required advice will be sort from HR.

9. Authorisation

Responsibility for authorising business travel rests with the Headteacher. Employees should seek approval in advance for any unusual journeys where there may be any doubt about the legitimacy of the journey or the amount of mileage that can be claimed.

If employees choose to travel by car when it would be practical and/or cheaper to travel by train or other public transport the employee's claim should be limited to the equivalent of the public transport rate.

10. Checking driving licences

Where employees are travelling for work, whether regularly or only occasionally, their driving licence (and insurance if required) must be checked and a record of the check must be kept. The Trust will not keep copies of driver documentation.

The categories of staff required to have their driving licence checked include:

- employees who travel for work and use their own vehicle

6-monthly checks should include checking:

- that drivers hold a valid licence for the vehicle they drive
- that vehicles are appropriately taxed and insured (including business use on private insurance)
- that driving convictions are identified and appropriate action is taken.

11. Insurance

Employees who use their vehicle for work should make sure they have insurance to cover business travel. This is normally referred to as 'Business, Social and Domestic' cover by Insurance companies. The employee is responsible for making sure they are insured.

12. Other conditions

Where an employee is required to travel from their normal place of work to carry out their role, travelling time is included within their normal working day. However, employees who are travelling to training courses can only claim up to the hours they work in a normal working day. Where there are excessive demands placed on an employee, for example very long distances travelled which extend significantly over the working day and where such occurrences happen repeatedly over a short period of time, then the Headteacher will have discretion, as a gesture of goodwill, to allow some time in lieu.

13. Excess mileage scheme

The excess mileage scheme applies where an employee's place of employment is changed by the Trust, beyond the employee's control (such as when a work place is closed) and the employee incurs additional costs in relation to their journey to and from work. However, it is not applicable if the change is already provided for in the employee's terms and conditions of employment.

Appendix 1 – Allowances and Rates G220

Travel expenses policy

Car or van users: Pence per mile (with effect from 6 April 2011):
First 10,000 miles - 45p; After 10,000 miles - 25p
Motorcycle users: Pence per mile (with effect from 6 April 2011):
24p
Bicycle Users* Pence per mile (with effect from 6 April 2011):
20p

*If using a bicycle owned by NCC under the cycle2work scheme, mileage cannot be claimed under HMRC rules.

Lease car rates - Pence per mile (with effect from 1 September 2023):	
Electric: All kWh: 9p	
Petrol/hybrid: 1400 cc or less: 14p	1401 cc or more: 16p
LPG: 1400 cc or less: 10p	1401 cc or more: 12p
Diesel: 1600cc or less: 13p	1601cc or more: 15p

Passengers	Additional pence per mile (with effect from 6 April 2011) - 5p per passenger
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Meal Allowances - Maximum claimable per meal (with effect from 1 April 2023):	
Breakfast: Standard: £7.16	Special: £9.47
Lunch: Standard: £9.84	Special: £14.25
Tea: Standard: £3.87	Special: £4.77
Evening Meal: Standard: £12.19	Special: £19.04

Accommodation *	Maximum rate per night (with effect from 1 April 2023)
London	£116.98
Elsewhere	£84.04

* For travel abroad, an additional maximum amount of £41.87 per week will be paid. This equates to a daily rate of £5.98 based on 7 nights.