

TARKA LEARNING PARTNERSHIP



**Business
Travel &
Expenses
Policy**

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Author/owner: Trustees
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NB. 'Trustees' means the Directors referred to in the Trust's Articles of Association

History of most recent policy changes

Version	Date	Page	Change	Origin of Change e.g. TU request, Change in legislation
V1.0	Jan 22	New Policy	New policy for Trust Central staff and all schools within the Trust	Replaces DCC policy in affect at conversion and aligns with TLP practice & processes

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1.0 Introduction

Travel by employees is an essential element in meeting the Tarka Learning Partnership's [TLP] overall objectives. This policy enables the Trust to monitor and control the appropriateness of business travel and the reclaim of expenses.

The TLP is required to ensure that all money is disbursed in accordance with policy and procedures aimed at achieving fairness and good value for money.

TLP's Travel Policy & Procedures apply to all employees and trustees claiming travel and other related expenses wholly and exclusively incurred whilst engaged on TLP's official business, excluding normal travel to and from place of work.

2.0 Sustainable Travel

Employees should only undertake business journeys when they are absolutely necessary. Other options which are more efficient and cost effective (for example email, telephone, video or conference call) should be given full consideration before travel is undertaken.

Where a business journey is deemed necessary, employees are expected to organise this using the most direct and effective route.

3.0 Travel and Expenses Policy

- All employees must adhere to the Travel & Expenses Policy when incurring travel and associated expenditure on behalf of the TLP.
- Employees will be reimbursed the actual travel and associated expenses incurred solely and necessarily in the performance of their duties. Expenditure should be kept to the minimum consistent with the effective performance of work on behalf of the TLP.
- Employees should neither gain nor lose financially with regard to expenditure and reimbursement on business travel arrangements.
- The mode of travel should be the most cost-effective consistent with the business needs of the TLP.
- Employees should travel and be accommodated in safety and reasonable comfort.
- Line managers are responsible for ensuring that all travel on TLP business is justified and will certify that all claims relating to that travel are in accordance with the Travel Policy & Procedures.
- All expense claims should be authorised by the appropriate line manager. Claims should never be approved by subordinates.
- Claims for mileage may be refused where approval in advance has not been sought for a journey where a more cost effective alternative was available.
- Wherever possible, and subject to business needs, travel reservations should be made in time to take advantage of cheaper fares or accommodation (e.g. off-peak).
- Claims for reimbursement should be made as soon as possible and in any case within one month after the expenditure has been incurred.
- Procedures for the payment of travel expenses will conform to H M Revenue & Customs requirements.

4.0 Definition of Business Travel

To determine which journeys may be regarded as business travel the following rules shall apply:

- A business journey is one necessarily undertaken by an employee to carry out his or her duties for the TLP, or to attend training courses or conferences necessary for the performance of those duties.
- Travel between the permanent workplace and a temporary workplace or travel between home and a temporary workplace or travel between two temporary workplaces are all considered business journeys.
- In contrast, the cost of travelling from home (or any other place the employee attends for personal reasons such as the home of a friend or relative) to a permanent place of work is generally not claimable as this is regarded for tax purposes as "substantially ordinary commuting" and therefore a private journey.
- Expenses incurred during a business journey may be reclaimed from the TLP within the rules and limits of these Procedures.
- Claims for business journeys that start or end at home should be for the lesser of:
 - a) the distance actually travelled, or
 - b) the distance that would have been travelled if the journey had started or ended at the employee's normal place of work.

4.1 No Personal Gain

The following rules apply for implementing the policy that employees should neither gain nor lose financially in relation to expenditure and reimbursement on business travel arrangements.

4.2 Promotional Incentives

Any purchasing decision shall not be influenced by any promotional incentives such as personal credit card discounts or rebates. Employees should not benefit personally from these incentives. Any personal benefit arising from such incentives is a taxable benefit and would need to be declared by the individual on their tax return.

4.3 Partner's Expenses

Partners shall not travel at the TLPs expense except when their presence is required and authorised for a bona fide business purpose. In all cases the CFO must give authorisation in advance. Retrospective authorisation will not be accepted.

A partner may accompany a member of staff for personal reasons. In such instances the TLP must not be charged for more than if the member of staff had travelled alone. Wherever possible the partner's travel costs should be invoiced separately and paid privately. If the invoice includes both private and official travel costs the member of staff should settle the total invoice and reclaim the official element from the TLP. Private insurance must be taken out to cover the partner's travel.

5.0 Travel Advances

Travel advances should not normally be required. Where a member of staff is leading a trip, including foreign trips, an advance may be given in local currency.

A completed Expenses Claim Form should be submitted within four weeks of completing the journey to enable the advance to be cleared. If not cleared promptly, the TLP reserves the right to deduct the outstanding advance from the employee's salary.

6.0 Travel Bookings

Where possible, staff should plan trips to take advantage of reduced fare opportunities. Particularly, rail travel, wherever possible, should be booked in advance to take advantage of early booking concessions. It is expected that Standard Class travel will be used.

7.0 Travel Cost

7.1 Claims for Actual Expenditure

All claims made for business travel and expenses must be made through the employee portal on iTrent and relate to actual expenditure incurred and must be supported with VAT receipts. Expense claims will be monitored by the Finance department to ensure these remain within acceptable limits. However, the mileage rates for use of a personal vehicle are rates agreeable to the H M Revenue & Customs. Supporting receipts (e.g. for petrol) are required to support mileage claims so that VAT can be reclaimed.

Claims must be supported by VAT receipts and must be authorised as described above.

8.0 Use Of Own Vehicle

Members of staff who use their own vehicles on TLP business **must ensure that their motor insurance policy covers them for the relevant business use**. Any costs of business use cover is to be borne by the employee and is covered by the mileage allowance. It is the responsibility of the individual to ensure that they have a valid driver's licence and their vehicle is legally roadworthy with the relevant insurance, tax, MOT certificate (when applicable) and is suitable for business use.

Legislation states that smoking is not allowed in a car whilst travelling on business as this is now deemed to be a "place of work" especially when and if carrying other TLP colleagues or external passengers. Drivers must also be aware of the restrictions of mobile phone use when driving.

Reimbursement of mileage will be made at the prevailing rates, detailed in Appendix 1: Table 1.

Claims will be upheld for mileage claimed using the shortest route on the AA or RAC route planner, or an alternative route where there is a saving of time in excess of the cost of the additional mileage paid.

The TLP **will not** be responsible for any traffic offences violation, speeding fines, parking fines or other costs incurred whilst on TLP business.

9.0 Car Hire

Car hire should be considered for long road journeys as it may be more cost effective to use a hired vehicle rather than a private one. The Finance Office should be contacted at least two weeks in advance of the travel date so that arrangements can be made.

Where a car hire is used, fuel will be reimbursed based on actual spend, the receipt must be provided in all cases and only sufficient fuel for the journey purchased.

Under new legislation smoking is not allowed in a hire car whilst travelling on business as this is now deemed to be a "place of work"

Drivers must also be aware of the restriction of mobile phone use when driving.

The TLP **will not** be responsible for any traffic offence violation, speeding fines, parking fines or other costs incurred whilst on TLP business.

10.0 Accommodation

When employees are necessarily away from home on TLP business they are entitled to hotel or other suitable accommodation. Basic standards include cleanliness, privacy, personal security and the availability of breakfast. Five Star hotels must not be used.

Staff should not normally stay overnight at the Trust's expense when it is reasonable to travel on the day of the meeting. An exception to this may be made if in order to arrive in time for an event, the employee would be required to start their journey unreasonably early (before 6.00am) or if it can be demonstrated to be financially advantageous.

The Finance Office should be contacted at least two weeks in advance of the travel date so that arrangements can be made.

Limits for hotel rates can be found in Appendix 1. Table 2

10.1 Meals

In the event of an overnight stay, the accommodation will normally be booked on a bed and breakfast basis.

An evening meal may only be claimed for in the event that the journey / or time working away is in excess of 5 hours, otherwise it would be deemed that the employee would have provided their own meal.

On stays of more than 1 night, an employee would be expected to have dinner where it has been offered as part of a conference or training course. Otherwise an allowance can be claimed.

Limits can be found in Appendix 1 Table 2.

11.0 Subsistence

Where an employee is travelling and is absent from their normal place of work or home and is not staying away overnight, then providing the following conditions are met, a meal allowance may be claimed.

11.1 Qualifying Conditions

The qualifying conditions are:

- the travel must be in the performance of an employee's duties or to a temporary place of work, on a journey that is not substantially ordinary commuting.
- the employee should be absent from their normal place of work or home for a continuous period in excess of five hours.
- the employee should have incurred a cost on a meal (food and drink) after starting the journey and retained appropriate evidence of their expenditure in the form of a VAT receipt.

The details are published in Appendix 1. Table 3

12.0 Other Expenses

12.1 Car Parking

The TLP will reimburse all expenses for car parking costs incurred whilst travelling on TLP business away from the employee's normal place of work. Claims must be made on the Expense Claim form within iTrent and supported by receipts. Where a parking meter was used and no receipt is available a note to that effect must be included in the claim.

Claims for parking excess charges, fines, wheel clamping unlocking etc. will not be met by the TLP under any circumstances.

12.2 Taxis

Taxis should only be used in cases of urgency or where no public transport is reasonably available or to ensure the safety and welfare of employees travelling only. Consideration must first be given to other more economical means of travel i.e. local bus and train services.

When an employee needs to use a taxi, all expenses must be claimed using the expense claim form and supported by receipts.

12.3 Public Transport Expenses

Local bus, train and underground fares for business journeys (not home-to-office) may be claimed supported by receipts.

12.4 Air Travel

Air travel should only be considered where it represents a savings in a cost over other forms of travel; and/or where it represents a significant saving in time. All bookings must be economy class and should be arranged as far in advance as possible.

13. Entertaining

13.1 In house hospitality

Entertaining suppliers or other business connections for genuine business reasons can be met from the establishments own catering facilities on Trust premises. Claims for alcohol will not be reimbursed nor purchased from Trust funds via invoice from a supplier.

13.2 Entertaining – outside of school premises

Claims for entertaining from outside of the Trust's catering facilities and/or premises must be authorised in advance by Trust's Chief Finance Officer, or in the case of the Trust central team the Chair of the Board. Claims should be supported with receipts for the amounts spent, the nature of the entertainment, the persons entertained and the reasons for the entertainment. Claims for alcohol will not be reimbursed.

14.0 Excluded Claims

It is expected that employees will purchase any consumables required for working from home through the Trust's usual procurement methods, making it clear that the goods will be used to support working away from the premises. It is not expected that claims for home landline calls or broadband reimbursements will be paid where mobile phones are provided by the Trust.

15.0 Abuse of the Policy

The Trust expects that employees will abide by this policy and in any instance where there is doubt regarding the validity of a claim or a claim not specifically covered by this policy, the advice of the Chief Financial Officer for the Trust will be sought prior the expenditure taking place.

Abuse of this policy may result in disciplinary action being taken in line with the Trust's Disciplinary Policy.

Appendix 1: Business Travel & Expenses Policy

Table 1:	Mileage Allowance – per vehicle	HMRC published rates
Cars and Vans	On first 10,000 miles in the tax year	0.45p per mile
	Each additional Mile above this	0.25p per mile
	Passengers	0.05p per mile
Electric cars	Any distance travelled in a tax year	0.04p per mile
Motor cycle	Any distance travelled in a tax year	0.24p per mile

Table 2:	Hotel Accommodation & subsistence rates	Per person. Not Exceeding
Inner London	Bed & Breakfast basis	£225 per night
Inner London	Room Only	£215 per night
Outside London	Bed & Breakfast basis	£100 per night
Outside London	Room Only	£90 per night
Breakfast Rate	Available with room only basis	£10 per day
Dinner Rate	On the 1 st night – where travel time/work away from home has been in excess of 5 hours	£15 per meal
Dinner Rate	On the 2 nd or subsequent nights only where dinner has not been otherwise made available	£15 per meal

Table 3:	Subsistence – Not overnight	Per Person
Breakfast	When leaving home on a trip prior to 6am	£5 per meal
Lunch	If travelling between 12 noon & 1.30pm and be away from normal place of work for more than 5 hours	£5 per meal
Dinner	If travelling after 7pm and be away from normal place of work for more than 5 hours (or 10 hours if lunch has also been claimed)	£10 per meal