



EXPENSES

POLICY AND PROCEDURE

INCLUDING

TRAVEL AND SUBSISTENCE

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Note: Please request App 4 from Core Finance if this is required

1. INTRODUCTION

This policy and procedure applies to all employees of Delta Academies Trust (Delta) as well as the Members, Board of Directors and Members of each Education Advisory Body (EAB). **This policy is effective from 1 September 2017.**

Throughout this document, the term 'Principal' refers to the Principal or Head of Academy and 'Senior Leader' refers to the Senior Department Head within the Core Team. Reference to 'Delta' includes all Academies as well as the Core Team.

2. GENERAL

As a custodian of public funds, Delta has an obligation to ensure economic and effective use of those funds. Furthermore, it aims to ensure sufficient internal controls are in place to ensure appropriate levels of authorisation are obtained in respect of reimbursed expenditure which will satisfy Delta that it has achieved value for money and that budgetary guidelines have not been breached. At the same time, it is expected that representatives will be aware of the need to minimise the costs of travel and subsistence to Delta, but in a way consistent with its mission.

Mileage and subsistence allowances are paid in accordance with the HMRC approved rates. These are attached at Appendix 1.

Any Member/Non-Executive Director/EAB member or employee who uses their own vehicle for any journey which is carried out on regular Delta business does, however, need to have their own insurance to cover business use. A copy of your insurance document will need to be provided as proof of cover, before any mileage claim is reimbursed.

Members/Non-Executive Directors/EAB members and employees are responsible for any parking or speeding fines, even if incurred on official business.

It is the responsibility of the claimant to ensure that the expenses claim is accurate and that any expenses reclaimed, that do not relate to travel and subsistence have prior approval. Delta reserve the right not to reimburse for expenses where advance approval has not been received.

3. TRAVEL AND SUBSISTENCE CLAIM PROCEDURE

A sample claim form is attached at Appendix 3 for mileage carried out during the period 6 April to 5 April which is under 10,000 miles per annum and Appendix 4 for mileage carried out in excess of 10,000 miles. Mileage expenses can only be paid for business journeys. The claim form should be completed in Excel so that the amount payable is calculated automatically. It should show the following details: -

- The name, date submitted, and period claimed for
- Details of your home postcode and home to work mileage
- The date of each journey
- The post code of each address or place visited. The certifying officer must be assured that the claim is accurate
- Miles travelled
- Reason for the Journey
- Any fare incurred, parking or other costs
- Any accommodation, subsistence, or other costs

Please note:

Mileage claims, will only be paid for business miles undertaken on behalf of Delta or its academies, the reimbursement of personal mileage or commuting mileage are excluded.

Business mileage will not be payable for any journey from home to your place of work and vice versa.

Business mileage will only be paid in the following circumstances:

If a journey starts from your place of work and/or returns to your place of work;

Or

If a journey starts at home or finishes at home, the mileage claimed should be the lesser of the distance actually travelled compared to your normal home to work mileage. (If home to work mileage is greater than 10 miles then 10 miles should be substituted as your home to work mileage).

Note: For Members, Non-Executive Directors and EAB members see Section 8.

Examples 1:

Person travels from home to place of work and back.

No claim

Example 2:

Person travels to work place and then visits Academy A then returns to work place before going home.

Home to work mileage = 15 miles

Work to Academy A = 25 miles

Travel from Home to Work – no claim can be submitted.

Travel from work place to Academy A and return to work place, claim can be submitted for 25 miles for each journey therefore 50 miles can be claimed.

Example 3:

Person travels from home to Academy B then goes to the work place and travels home.

Home to work mileage = 15 miles

Travel from Home to Academy B = 25 miles.

Travel from Academy B to work place = 10 miles

Travel from home to Academy B the claim can be made for 25 miles less your home to work mileage (substitute 15 miles with 10 miles) therefore 15 miles can be claimed

Travel from Academy B to work, 10 miles can be claimed.

Travel from Work to home – no claim

Example 4:

Person travels from home to Academy C then to Academy D and then returns home

Home to work Mileage = 7 miles

Travel from Home to Academy C = 40 miles

Travel from Academy C to Academy D = 5 miles

Travel from Academy D to home = 35 miles

Home to Academy C, 40 miles less home to work mileage of 7 miles = 33 miles can be claimed

Travel from Academy C to Academy D = 5 miles can be claimed

Travel from Academy D to home 35 miles less 7 miles = 28 miles can be claimed.

Example 5:

As example 4 but home to work mileage = 20 miles

Home to Academy C, 40 miles less home to work mileage of 20 miles, substitute 20 miles with 10 miles = 30 miles can be claimed

Travel from Academy C to Academy D = 5 miles can be claimed

Travel from Academy D to home 35 miles less 20 miles, substitute 20 miles with 10 miles = 25 miles can be claimed.

4. SUBSISTENCE PAYMENTS

Subsistence payment is not an allowance but a reimbursement of expenses up to a set ceiling. The cost of purchase of breakfast, lunch, tea or evening meal will be reimbursed, up to the value stipulated in Appendix 2, subject to evidence of the expenditure being incurred. Payment cannot be made without receipts.

Subsistence payments are only made to employees who are prevented by their official duties from taking a meal at home or a Delta workplace and so incur additional expenditure.

The payment cannot be made where a meal is provided.

4.1 BREAKFAST PAYMENT

The period away from home and the Delta workplace must commence before 7.00 am and must be in excess of 4 hours.

4.2 LUNCH PAYMENT

The employee must be absent from a Delta workplace for a period in excess of 4 hours, including the lunchtime, 12 noon to 2.00 pm.

4.3 TEA PAYMENT

Payment for tea may only be made if the employee is absent from a Delta workplace for a period in excess of 4 hours, which includes the period 4.00 pm to 7.00 pm.

4.4 EVENING MEAL PAYMENT

The employee must be absent from a Delta workplace for a period in excess of 4 hours ending after 8.00 pm.

4.5 EMPLOYEES WORKING OUT OF NORMAL HOURS

Employees who are not allowed to claim overtime may claim up to the value of the tea payment, subject to receipts being provided, if evening meetings last beyond 7.30 pm.

5. ACCOMMODATION

Where employees have a requirement to stay overnight, i.e. conferences, events, etc., then the booking should be placed by the Delta or Academy finance teams directly with the organiser of the event/hotel, this will allow where possible a cheaper rate to be negotiated and avoid large reimbursements to staff.

Wherever possible, employees must return on the day of their business activity, but when this is deemed impractical due to the length of the journey or the need to attend meetings, etc., Delta will book you into an economical class of hotel.

Delta will only reimburse employees for expenditure incurred on accommodation in respect of business journeys "on Delta business" where it has not been possible to book in advance.

6. TRAVEL BY RAIL / AIR

Employees are required to use the most effective method of transport when travelling on Delta business. In some cases, this may be by train or aeroplane. Where employees opt to use public transport, only travel by **standard class** is permitted unless a cheaper alternative is available.

Employees are encouraged to pre-plan journeys and to travel at specified times, where possible, in order to take advantage of special deals.

Where possible all travel arrangements should be dealt with by the finance team either at the academy or Delta Core finance, this will avoid large reimbursements to staff.

7. OVERSEAS TRAVEL

All overseas travel (except employees supervising educational trips) must be approved by the CEO of Delta and be wholly and exclusively in the furthering the strategic aims and objectives of Delta. All overseas trips by the CEO must be approved by the Chair of the Board of Directors and be again wholly and exclusively in the furthering the strategic aims and objectives of Delta All requests must be submitted to: corefinance@deltatrust.org.uk.

8. TRAVEL AND SUBSISTENCE PAYMENTS AND OTHER EXPENSES REIMBURSED TO MEMBERS, NON – EXECUTIVE DIRECTORS OR EAB MEMBERS

Members, Non-Executive Directors and EAB members will be reimbursed for travel expenses where these are considered to be not excessive. Mileage can be claimed from their home address but all journeys must be undertaken on behalf of Delta business.

The Accounting Officer will need to be satisfied that all claims submitted by Members, Non-Executive Directors and Chairs of EAB's are benefiting the work of the Trust.

If Members, Non-Executive Directors or EAB members wish to claim expenses, then claims should include the following details: -

- The name, date submitted, and period claimed for
- Details of your home postcode
- The date of each journey
- The post code of each address or place visited. The certifying officer must be assured that the claim is accurate
- Miles travelled
- Reason for the Journey
- Any fare incurred, parking or other costs
- Any accommodation, subsistence, or other costs

Mileage will be reimbursed at HMRC approved rates, as per Appendix 1.

All other expenses claimed by Members and Non-Executive Directors must be pre-authorised by the Accounting Officer and must follow this policy.

9. OTHER EXPENSES

All other expenditure that is to be claimed via the staff expenses form must be authorised by the Accounting Officer (for Members and Non-Executive Directors), Finance Director (for core) or Principal (for academies) in advance of the purchase. This must be carried out in line with normal procurement procedures. Any expense claims that do not relate to travel and subsistence and do not have prior approval may not be reimbursed.

10. SUBMISSION AND APPROVAL OF CLAIMS FOR REIMBURSEMENT

Once the form has been completed it should be printed and a signed hard copy, together with all relevant receipts be passed firstly to your direct manager for authorisation and then this will be authorised for payment by the Principal / Senior Leader. (Approval can also be by email, but copies of all emails must be kept with the Staff expenses claim form as evidence of approval.) The claim form, duly completed and certified, will be reimbursed to the claimant by cheque/Bacs or cash depending on the amount. Any queries relating to reimbursement should be raised in the first instance with the Delta Director of Finance. **Expenses will not be reimbursed if relevant receipts and invoices are not submitted with the staff expense claim form, this includes providing relevant petrol receipts.**

The Principal / Senior Leader is responsible for authorising all travel and subsistence claims submitted. The Chair of the Education Advisory Body (EAB), or their nominee, is responsible for authorising the Principal / Senior Leader's travel and subsistence claims.

All travel and subsistence claim forms submitted by Members, Non-Executive Directors and Chairs of the EAB will be authorised by the Accounting Officer/CEO of Delta. The travel and subsistence claim forms for the CEO will be authorised by the Chair of the Board of Directors.

In order that individuals are reimbursed on a timely basis and to ensure that expenses are recorded within Delta/academies management accounts, claim forms should be submitted without delay following the end of each month.

Delta reserves the right to withhold payment of expense claims that are in excess of 3 months old.

11. DONATION TO DELTA

Employees/Members/Non-Executive Directors/EAB members may, if they wish, accept payment of their expenses and then donate this back to Delta under gift aid. If you would like to do this, please contact the finance team for a gift aid certificate.

12. FRAUDULENT CLAIMS

Making a dishonest claim is contrary to Delta policy and therefore may be treated as misconduct and dealt with through the Delta Disciplinary Procedures. Such claims could also be deemed to be a criminal offence, which could potentially lead to prosecution.

13. REVIEW

This policy will be reviewed every three years, or when there are changes to relevant legislation.

APPENDIX 1

MILEAGE ALLOWANCE RATES

HMRC Approved Rates from 6 April each year

45p per mile up to 10,000 miles per annum from 6 April

25p per mile for each mile over 10,000 miles per annum

APPENDIX 2

SUBSISTENCE PAYMENT RATES

Breakfast	£5.00
Lunch	£7.50
Tea	£5.00
Evening meal	£10.00