

# TRAVEL AND SUBSISTENCE POLICY

**The OHC&AT Board of Directors has agreed this Policy and as such, it applies across the organisation – 15<sup>th</sup> December 2017.**

Jay Mercer  
Chair of OHCAT Board



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Chair of OHC Board



# Travel and Subsistence Policy

## INTRODUCTION

It is the policy of OHC&AT to reimburse employees and volunteers for all necessary travel, accommodation and other expenses incurred whilst engaged on authorised OHC&AT business (with the exception of normal day to day travel to and from work to home). All expenses will be reviewed as to their reasonability.

OHC&AT will set levels of expenditure that are deemed appropriate and which may only be varied at the discretion of the Executive Senior Leadership Team (ESLT) or the CEO.

The level of reimbursement allowed will be sufficient to provide a standard and quality that adequately meet the needs of employees and volunteers from the viewpoint of both comfort and acceptability. This is for the effective conduct of OHC&AT business.

All employees and volunteers must have agreement from their designated line manager before embarking on any journey or incurring any expense in relation to OHC&AT business. If an expense is not clearly covered by this policy, then authorisation must be obtained from the Head/Principal, College SLT or Director before it is incurred. In the case of claims by the Head/Principal, College SLT or Director, these must be authorised by a member of the ESLT; claims made by Local Governing Body members must be authorised by the Head/Principal of the relevant provision; claims made by the ESLT must be authorised by the CEO; claims for the CEO must be signed by the Chair of Directors and claims for Directors by the CEO.

Claim forms should be supported by relevant documents (for example, VAT receipts, travel tickets, credit or debit card slips) and have the relevant authorising signature. Claims which have not been approved in compliance with this policy will not be processed and will be returned.

This policy should be read in conjunction with the current OHCAT/OHC Finance Regulations.

## TRAVEL EXPENSES

OHC&AT will reimburse the reasonable cost of necessary travel in connection with College or school business. The most economic means of travel should be chosen wherever practicable/possible.

On your appointment, you will be given a designated base which will be known as your usual place of work when claiming travel expenses.

The following are not treated as travel in connection with OHC&AT business:

- Travel between your home and usual place of work
- Travel which is mainly for your own purposes (private travel)
- Travel which is not additional travel over and above your usual travel between your home and usual place of work.

## **Trains**

You will only be reimbursed for the cost of standard class travel unless expressly authorised by a senior member of staff who has approval status. Train tickets should be retained and attached to your claim form.

## **Taxis**

You should not take a taxi when there is public transport that would not greatly increase your journey time. However, taxi travel is permissible if the number of staff travelling together make it cost effective to do so. A receipt should be obtained for all journeys.

## **Car**

Employees are not required to use their personal cars in the service of OHC&AT but if there is an agreement to do so claimants must sign to confirm valid insurance for business travel, an MOT certificate (if applicable) and a current driving licence is in place. You can claim a mileage allowance on proof of mileage in accordance with the current mileage rates authorised by HM Revenue & Customs. Details of the current mileage rates can be obtained from the OHC&AT Finance Department.

If additional costs are incurred in obtaining the relevant business insurance for using a personal car, this should be brought to the attention of the authorised person who will make a decision on whether the use of a personal car and the reimbursement to cover the additional expenditure is valid and reasonable.

Where the use of a vehicle is authorised, environmental impact and unnecessary mileage should be avoided by car sharing and planning of journeys.

Parking costs will be reimbursed if necessary when supported by a receipt or the display ticket. Please note, parking will not be reimbursed if free local parking is available within a reasonable walking distance of your venue (i.e. 10 minutes) and will not be reimbursed if costs are incurred outside your usual place of work.

## **Penalty fees**

OHC&AT will not reimburse any penalty or parking fine whilst travelling on school/College business.

## **Air travel**

If you are required to travel by air, arrangements will be made by the OHC&AT Finance Department. If this is not possible, you will be advised of the documentation required to reclaim expenses.

## **ACCOMMODATION AND OTHER OVERNIGHT EXPENSES**

If you are required to stay away overnight in the course of your duties such as attendance at a conference, your accommodation will be organised by OHC&AT administrators and Finance staff. Where this has not been possible you should discuss your options with the relevant authorised person (Head/Principal, College SLT, Director, ESLT or CEO) and you will be advised of the action you will need to take to obtain reimbursement of expenses incurred.

Reasonable out of pocket expenses will be reimbursed provided they are supported by receipts. Permitted claims are as follows:

- Breakfast – up to a maximum of £5.00 per day
- Lunch – up to a maximum of £10.00 per day
- Non-alcoholic beverages – up to £3 per day
- Evening meal including non-alcoholic drinks – up to a maximum of £30.00 per day (note this is only claimable if attending a course/event that requires an overnight stay).

### **Please Note:**

- Out of pocket expenses will not be reimbursed if the overnight stay includes the cost of meals.
- Any tips must be deducted from the claim.
- Claims for subsistence allowances, i.e. meals, are only permissible if prior consent is obtained and you are absent from your work place or home in excess of 12 hours.

Some members of the Executive Senior Leadership Team may be awarded small subsistence budgets to allow for off-site working lunches. This is agreed at the discretion of the CEO.

**All claims are to be submitted monthly on the relevant claim form (see Appendix A).**

## **MAKING A CLAIM**

Employees and volunteers should plan and follow the shortest route for their journey. A note of the reason should be made on the claim form if a route other than this has been taken.

Where doubt exists as to the precise mileage for a particular journey, and if there is no suitable explanation, the employee's line manager will make a decision as to a reasonable figure based on a map measurement (AA Route Planner) and the employee will be informed.

Appendix B shows the agreed mileage to be claimed when travelling between OHC&AT locations. If your claim is in excess of the mileage stated, you should submit your claim with an explanation.

Employees and volunteers should claim in arrears monthly unless this is likely to cause hardship for the individual. Claims should be actioned by completing an OHC&AT claim form, ensuring relevant documentation and VAT receipts (where possible) are attached evidencing the expenditure.

Claims should be checked and approved by their line manager and submitted to the authorised budget holder for final approval. This is then submitted to the Finance Department for collation who will then submit to the Payroll Department for payment.

Expenses will be reimbursed through salary payments to comply with HMRC guidelines.

## **ANNUAL TRAVEL EXPENSE ALLOWANCES**

Employees whose usual place of work is changed due to OHC&AT requirements, resulting in additional travel between home and work, will have an agreed allowance paid via their salary, monthly, for a period of 1 year. In exceptional circumstances the allowance may be paid up to a maximum of 2 years as per HMRC regulations. The amount paid will be based on the additional travel required to the new place of work and must be agreed and authorised prior to transfer. In the event of high, prolonged or frequent absence of the employee during the term of the allowance, OHC&AT reserves the right to review and reclaim the allowance paid. Amounts will be calculated by the Finance Department and paid gross as allowances are subject to tax and NI deductions.

## **TAXATION OF MILEAGE ALLOWANCES**

In some circumstances certain travelling allowances are subject to tax. HMRC regards journeys between home and work as an employee's responsibility. It is OHC&AT's policy not to reimburse for travel expenses between home and your usual place of work, or the equivalent mileage if not travelling to your usual place of work.

Home to work mileage will be deducted in all cases to ensure tax is not payable. When home is classed as an employee's usual place of work, a deduction of 10 miles (5 miles each way) will be made for each day that it is claimed for, unless alternative agreements are made at the time of appointment.

## **FREQUENT JOURNEYS / HIGH MILEAGE ROLES**

Some roles require frequent, repeat journeys to OHC&AT locations to carry out their duties and as such it may be more appropriate to agree an annual essential car user allowance as OHC&AT does not provide company or pool cars. As these allowances are subject to tax and NI deductions, these amounts will be paid gross and agreed by the ESLT. Staff who believe they are an essential car users should speak to their line manager who, if in agreement that the individual meets the criteria for an ECU, will take this request to ESLT for final authorisation.

Essential car user: anyone travelling more than 120 miles per month pre-agreed with the ESLT will receive a monthly essential car user allowance (subject to tax and NI deductions) to recognise use of their own car for frequent business use. The ESLT will agree an allowance value and will review this termly alongside regular monitoring of mileage activity. The ESLT reserves the right to withdraw the allowance at any time with advance notification to the employee.

## **POLICY REVIEW DETAILS**

<i>Version:</i>	1.2
<i>Reviewer:</i>	Corrina Jenkins, Stephanie Hill
<i>Approval body:</i>	Family Board
<i>Date this version approved:</i>	15 <sup>th</sup> December 2017
<i>Due for review:</i>	Autumn 2020

## **APPENDICES (separate documents)**

Appendix 1: Mileage Expenses Claim Sheet (Excel spreadsheet)

Appendix 2: Mileage Grid (Excel spreadsheet)