



Expenses, Travel and Subsistence Policy

Responsibility:	Chief Finance and Operations Officer
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1 Introduction

- 1.1 This document provides detailed guidance on COLAT's policy for the reimbursement of expenses necessarily incurred by employees in the performance of their duties. It is designed to assist staff in identifying what COLAT will reimburse and to guide staff through the policy for reclaiming expenses.
- 1.2 Implicit throughout this document is the obligation that staff will obtain value for money when incurring expenditure on behalf of COLAT.
- 1.3 This policy applies to all employees of COLAT, including those seconded through a Service Level Agreement.
- 1.4 Employees should neither gain nor lose financially in relation to expenditure and reimbursement on business travel and other expenses arrangements.

2 Process

- 2.1 Claims for reimbursement must be made on an Expenses Claim form and (save as stated below) must be supported by receipts.

Receipts are not required for the following travel-related expenses:

- Mileage
- Where receipts are not normally issued (e.g. underground travel; parking meters). Here, employees should make every effort to obtain and submit some form of appropriate corroborative documentation

- 2.2 Prior authorisation (from the person specified in brackets) is required for the following:

- Any expenditure in excess of £25 (budget holder)
- Any expenditure in excess of £50 (budget holder and Academy's Head of Finance)
- International travel (budget holder and Academy's Head of Finance)
- Advance payments of anticipated expenses (Academy's Head of Finance)
- Overnight accommodation (Academy's Head of Finance)
- Travel expense of a Partner where their presence is required for a bona fide business purpose (Chief Executive Officer)

- 2.3 Claims for reimbursement should be made as soon as possible and, in any case, not later than two months after the expenditure has been incurred. Claims older than two months will **not** be paid unless exceptional circumstances apply. The claim, together with an explanation for the delay should be submitted to the Academy's Head of Finance who will consider each case on its merits.

- 2.4 Claims should be signed off by an employee's line manager. Claims must not be authorised by someone more junior than the claimant.

The authoriser needs to be satisfied that:

- The expenses were necessarily incurred in the performance of duties
- The expenses claimed are not payable from another source
- There is sufficient money in the budget to meet the costs involved
- Due consideration has been given to achieving value for money

Any amendments made to Expenses Claim Forms should be initialled by the authoriser.

Under no circumstances will self-authorised claims be paid. In these circumstances alternative authorisation must be obtained.

Any attempt to submit false claims will be treated as a serious disciplinary offence.

3 Travel expenses

3.1 A business journey is one necessarily undertaken by an employee to carry out her or his duties for COLAT, or to attend training courses or conferences necessary for the performance of those duties.

3.2 Employees will be reimbursed for actual travel and associated expenses incurred wholly, exclusively, solely and necessarily in the performance of their duties.

3.3 Wherever possible, and subject to business needs, reservations should be made in time to take advantage of cheaper fares, accommodation or “early bird discounts” etc.

3.4 Employees should travel and be accommodated in safety and reasonable comfort. However, the mode of travel should be the most cost-effective consistent with the business needs of COLAT. For instance, the use of public transport rather than a taxi.

3.5 Any expenses incurred travelling from your home to your normal place of work cannot be claimed.

Travel from your home to a different place of work or to attend a meeting, training course or conference can only be claimed if the cost exceeds the cost of your routine journey from home to your normal place of work, and only the difference can be claimed.

3.6 All public transport must be standard class.

3.7 *Promotional Incentives*

The purchasing decision shall not be influenced by any promotional incentives such as airline mileage credits or personal cash credit card discounts or rebates. Employees should not benefit personally from these incentives but should use them to offset the cost of the current or future business journeys.

3.8 *Partner's Expenses*

Partners shall not travel at COLAT's expense except when their presence is required and authorised for a bona fide business purpose.

A partner may accompany a member of staff for personal reasons. In such instances COLAT 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 COLAT. Private insurance must be taken out to cover the partner's travel

3.9 *Holidays Linked to Business Trips*

An employee shall not claim any additional travel costs, subsistence or other expenses for days taken as holiday linked to a business trip. Private insurance must be taken out to cover the private part of the journey.

3.10 *Travel Bookings*

All travel bookings in excess of £50 must be authorised before the booking is made in line with paragraph 2.2 above.

3.11 *Travel Costs – Advance Payments*

Where advance payments against expenses have been authorised, an Expenses Claim Form, showing the amount of the advance in the appropriate place, must be submitted within two weeks of completing the business trip. Any unspent cash advanced is to be returned to COLAT, either in cash or by a personal cheque made payable to COLAT, securely attached to the authorised Expenses Claim Form. Cash must not be sent through the internal post but must be delivered by hand to a finance officer who will issue a receipt.

3.12 *Motor vehicles*

COLAT strongly supports use of public transport over private motor vehicles and taxis. Motor Vehicles or taxis should only be used under the following conditions:

- Where two or more COLAT people travel together, so that the combined cost of their journey by public transport would exceed that calculated using the mileage rates.
- Where the traveller is disabled or is assisting a disabled person.
- Where bulky equipment is being carried.
- Where the destination is not accessible or requires an excessively long or arduous journey by public transport.
- Where other than for the reasons above it can be shown to be cost effective.
- Where necessary for personal safety reasons

If a member of staff judges it more convenient because of shorter journey time etc. by car or taxi reimbursement will be restricted to the amount that it would have cost on public transport. Claimants must include evidence of the cost of public transport with any such claim.

Where an employee uses their own motor vehicle on COLAT business the employee must ensure that:

- the vehicle insurance policy includes cover for business use
- the vehicle is serviced to the manufacturer's specification and that where necessary a relevant MOT certificate is in force

3.13 *Mileage*

All claims for reimbursement of mileage must specify the following:

- Details of and reasons for the journey undertaken.
- The start and finish points of each journey and the places visited on the way, if any.
- The dates of travel.

Where unusual circumstances occur that result in a higher-than-expected mileage being incurred, an explanation must be provided.

Claims for purchase of fuel must not be made.

3.14 *Fines and Penalties*

No claims may be made for any fines or penalties incurred (such as speeding fines; parking excess charges; wheel clamp unlocking; etc). It is the employee's responsibility to ensure that they comply with all laws, rules and regulations.

4 Accommodation

4.1 When employees are necessarily away from home overnight on COLAT business they are entitled to claim for hotel or other suitable accommodation.

4.2 Maximum rates for accommodation are detailed in Appendix A. Claims in excess of these limits must be justified in writing. The authoriser of the claim has the right to reject all or part of the amount in excess of the rate if he or she is not satisfied with the justification.

4.3 *Staying with friends or relatives*

An allowance of up to £25 per night can be claimed to meet the cost of hospitality provided by a friend or relative as an alternative to staying in commercial accommodation. On each occasion a claim is made, it must be supported by a statement from the employee confirming that payment of the sum claimed was made to the third party.

5 Other expense

5.1 *Subsistence*

When employees are away from their normal place of work on COLAT business they can claim subsistence to cover the cost of food e.g. if away overnight -breakfast and dinner, within the rules and limits in Appendix A.

COLAT will not reimburse any claims for alcohol.

5.2 *External courses and conferences*

Expenses associated with external courses and conferences will only be reimbursed where attendance:

- Has been approved in advance by the appropriate Line Manager.
- Is a business requirement and necessary in order to carry out the duties of the employee. A token business element is insufficient.

6 **Freedom of Information/Data Protection**

In the event of a legitimate request under the Freedom of Information Act relating to expenses claimed by an individual member of staff or officeholder, COLAT will normally disclose outline information about the type of expenditure and the amount claimed, either per claim or for a specified period. It will not normally disclose very detailed information about claims (e.g. itemised restaurant bills) without seeking the permission of the person who submitted the claim.

Appendix A - Subsistence rates & personal incidental expenses

Maximum Subsistence Rates

When employees are away from their normal place of work and incur expenses on food and (if away overnight) accommodation, the appropriate rate of subsistence can be claimed.

“Overnight” subsistence is for a period (or successive periods) of 24 hours and is intended to cover accommodation and breakfast for that period.

No subsistence is payable for any periods when meals and/or accommodation are included in the fare (e.g. for air travel or rail sleeper).

All claims for subsistence must be for actual expenditure incurred and must be supported with receipts. The maximum subsistence rates include taxes (e.g. VAT). Gratuities will not be reimbursed.

Maximum Subsistence Rates Period	Place (away from normal workplace or home)	Maximum Rate per Day
Lunch (if stayed away from home the night before)	All places	£6.50
Dinner (if staying away from home that same night)	All places	£20.00
Overnight (B&B up to 24 hours)	Accommodated by friends/relatives	£25.00
Overnight (B&B up to 24 hours)	Within Greater London	£150.00
Overnight (B&B up to 24 hours)	Outside Greater London	£100.00
Overnight (B&B up to 24 hours)	Overseas	See next paragraph

Overseas Accommodation

Hotel accommodation and meals overseas should be in hotels and restaurants similar in quality to those that would be used in the UK to keep expenditure within the UK subsistence rates. As a guide, hotels should be 3-star, or 4-star in more remote/less secure areas. As the cost of such accommodation and the price of food in restaurants vary so much worldwide, no maximum rates of subsistence are laid down. However, it is expected that staff will seek best value.

Appendix B - Mileage rates

Employees using their own vehicles on COLAT business can claim mileage allowance not exceeding the following rates:

Maximum Mileage Rates Private Vehicle	Cumulative Distance in Tax Year	Rate per Mile
Car	Up to 10,000 business miles	45p.
Car or van	Over 10,000 business miles	25p.
Motorcycle	Any distance	24p.
Bicycle	Any distance	20p.

Additional Passengers

For each employee who travels on business as a passenger an additional 5p per mile can be claimed.