



Tudhoe Learning Trust

Travel & Expenses

Guidance for Employees and Managers

Please think before printing this document.

Where printing is necessary, please ensure that it is printed double sided and in greyscale.

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1 Introduction

1.1 What does this guidance cover?

This guidance explains the principles and the basis on which travel and expenses should be incurred and claimed. These instructions combine national agreements, local arrangements and Trust administrative procedures.

Employees should not be financially disadvantaged in going about the business of Tudhoe Learning Trust (TLT) and they should be fairly recompensed for expenditure incurred.

Employees are expected, however, to undertake journeys in the most efficient and effective manner possible and in submitting claims to adopt a reasonable approach and to observe the rules set out in this document. The responsibility for submitting legitimate claims rests with the claimant as detailed in the claim disclaimer (see s3.5).

The subsequent management and control checks on claims do not remove this responsibility from employees submitting expenses claims. Managers should reject all claims which are inaccurate rather than attempt to override and authorise.

All claims for travel, mileage and expenses should be made within the prescribed allowances but it is the manager's discretion whether to authorise or reject a claim.

Whilst this guidance cannot cover all circumstances, employees should familiarise themselves with this guidance and be aware that claims improperly submitted could lead to disciplinary action and to the matter being referred for police investigation and possible prosecution. In addition to false mileage and expenditure claims, improper claims include those involving the maximising of mileage and expenses and the undertaking of unnecessary journeys.

Employees must ensure that only necessary journeys are undertaken (including excess travel) and that claims for mileage and expenses are only incurred in the efficient delivery of services.

Claims should be submitted and authorised for payment on or before the 10th of the following month unless otherwise notified. Claims received after the deadline will be processed for payment in the following pay period. **No advance payments will be issued.**

All employees should submit their claims promptly, preferably during the month following the incurring of the expenditure. Employees are advised that mileage and expenses can be entered and saved on a daily basis (or entered and saved as time allows) but should be submitted for authorisation on a **monthly** basis.

1.2 Further information

If you would like any further advice or would like the document in an alternative format, please contact the Trust using the contact details below:

Please ask us if you would like this document summarised in another language or format.

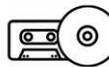
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2 Travel and Expenses Guidance

2.1 Categories of Expenditure

The following categories of expenditure can be reclaimed via a paper claim when necessary.

- Business Mileage Claims
- Excess Travel/Disturbance Mileage
- Accommodation and Subsistence Expenses including:
 - Payment of Overnight Allowance (Accommodation Costs)
 - Subsistence (Meal Allowances)
- Travel Expenses (not car mileage)
 - Air
 - Rail
 - Taxi
 - Car Parking
 - Bus Fares
- Other Operational Expenses including:
 - **Refund of eye tests for Display Screen Equipment (DSE) users** - please refer to [Code of Practice for Managing the Use of DSE](#).
 - **Post-entry training** (please refer to Service specific guidance relating to Approval and Funding of Qualifications) including:
 - Registration and course fees
 - Exam and membership fees
 - Travelling costs associated to post-entry training
 - College Books
 - Miscellaneous expenses (e.g. lunches)

The expenditure groups/types listed above are not exhaustive. Employees are advised to ensure that any other expenses incurred can be reclaimed.

2.2 Business Mileage

Financial resources to cover mileage expenditure are scarce. It is the responsibility of each manager to ensure that financial resources are used both efficiently and effectively.

Before authorising mileage and expenses, managers should consider whether alternative means of transport/communication would have been more appropriate than driving.

Employees authorised to use their car for work purposes are required to complete mileage claims for reimbursement, attaching valid VAT receipts as required by legislation introduced from 1 April 2006. Employees are encouraged to maintain an accurate diary of journeys undertaken to ensure accurate claims.

Employees who use their car for work purposes must ensure their vehicle has:

- Valid insurance (**see s.2.6**)
- Valid MOT (if required)
- Valid Tax

The responsibility for submitting legitimate claims rests with the claimant as detailed in the claim disclaimer (see s3.5).

Employees are also reminded of their legal responsibility to ensure they hold a current driving licence appropriate to the class of vehicle they are driving, and that their vehicle is in a roadworthy condition (see s2.4).

In accordance with procedures for reporting accidents in the workplace, any employees involved in a road traffic accident whilst driving on Council business must inform their manager and complete the [DCC Accident/Incident/Ill Health Report Form](#) detailing the full events surrounding the accident.

Employees using their vehicle for official business are reminded of the Trust's Mobile Phone Policy, Smoking at Work Policy and the Drugs, Substance, and Alcohol Misuse Policy.

Travel should be by the most cost-effective means, e.g. using a train instead of car if more cost effective. The route taken should also be the most cost-effective, unless there is a good reason for using an alternative, e.g. road traffic diversions. This route need not be the shortest as consideration should also be given to travel time.

When a journey from home to a third location (or vice versa) is appropriate, travel should be undertaken that way, i.e. not via the work base. Normal home to work mileage should be deducted from the total miles claimed.

Except where explicit provision is made to the contrary, employees may be reimbursed only the expenses they necessarily incur in the course of official travelling.

Employees are required to plan their route using the [Michelin Route Planner](#).

2.3 Mileage Payments

Employees will be paid a single car mileage rate as set out below:

- 45 pence per mile for the first 10,000 miles within a financial year
- 25 pence per mile for any miles over 10,000 miles within a financial year

2.4 Code of Practice for Driving at Work

Driving activities undertaken while at work do not include commuting to and from work (unless the employee is travelling from their home to a location, which is not their usual place of work, or where travelling between home and work base in instances such as a call-out or work outside the contractual week). This also includes the use of motorcycles and bicycles.

Before authorising mileage and expenses, managers should consider whether alternative means of transport/communication would be more appropriate. For example, the use of a train to travel on long journeys would eliminate the hazards associated with driving to the destination.

Employees and managers should be aware of and adhere to the principles of the Health and Safety Executive's Driving at Work document.

2.6 Insurance

Employees who use their vehicles on official Trust or school business are required to maintain suitable insurance cover indemnifying the Trust against all third party claims, including passengers, arising out of the use of the vehicle on Trust business.

Before using a vehicle for work purposes, you must ensure that your vehicle insurance covers you for **business use**.

If you are not appropriately insured to drive your vehicle on Trust business, the Trust will not pay mileage to you and may recover any money that has been paid to you in error.

The Trust's motor insurance policy will only cover the Trust if a third party directs their claim against the Trust because you are not insured. You will not be indemnified under this arrangement for the losses you suffer in such a situation (e.g. damage to your vehicle or personal injury to you) and the insurer may seek to recover any money that they have paid out directly from the employee.

Your insurance company must therefore indemnify the Trust against any third party claim arising from the use of your vehicle for work i.e. if an employee injured someone whilst using their car for business (including any passengers), the injured party could claim against the Council and therefore your insurance must cover against any such claims.

The Insurance Policy/Certificate must state that the named driver, or spouse (if joint insurance), is insured for business use. If not, a revised copy or a letter of indemnity (**appendix one**) would need to be provided from your insurer.

When an employee wishes to submit details of for a new vehicle or amend Insurance details, this should be provided to your headteacher and retained on your personal file held in school.

2.7 VAT receipts

Her Majesty's Revenue and Customs (HMRC) has introduced legislation affecting employers who pay mileage allowances to employees for business journeys. Employers, from 1st April 2006, need to have a valid VAT petrol receipt to support payments.

As the Trust is subject to regular VAT inspections, it must be stressed that full compliance is essential as anything short of this may incur financial penalties to the authority which will, in consequence, impact directly onto service budgets.

It is therefore a requirement for claimants to obtain and retain VAT receipts for all mileage claims which cover the period of the claim.

Essentially, for the Trust to reclaim the VAT, HMRC require a VAT receipt for fuel purchased in advance of or on the date that a journey was undertaken.

Claimants can now attach receipts to an expenses claim. These receipts can be scanned and uploaded before being attached to the claim header (e.g. a VAT petrol receipt) or to each line of a claim (e.g. a car parking ticket). **All receipts should now be attached to the claim form.**

Managers should ensure that appropriate receipts have been attached to the claim form before authorisation. If VAT receipts are not provided to evidence a mileage claim, it should only be authorised and therefore paid on the basis that you will be able to provide them if requested to do so by HMRC or Internal Audit.

HMRC accept that in most cases VAT receipts will include fuel for private use and will not match the journeys claimed for. Receipts can cover more than one claim period, particularly where fuel is purchased towards the end of a period, but must pre date the journeys made. In other words, a VAT receipt dated 15th April cannot cover journeys made before that date but could cover journeys made in May, providing it is for sufficient fuel. It would be down to management discretion in authorising/rejecting claims to ensure that appropriate VAT receipts have been attached.

In cases where the VAT receipt covers two or more claims employees should take a photocopy of the receipt attaching the original to the first month summary form and the photocopy to subsequent claim summary forms with reference to the original submission.

2.8 Out of county journeys

Car mileage allowances are only intended for reimbursing the cost of journeys within County Durham. When travelling outside of the county boundary, employees are normally expected to travel by public transport (i.e. train or bus).

Sometimes employees making journeys outside this area will choose to travel by car rather than train for reasons of convenience. In these circumstances, employees will normally be reimbursed an amount equivalent to the cheapest standard train ticket, and car mileage allowances will not be paid unless it is cheaper than the cost of travelling by train.

Examples of where travel by car is cheaper than the cost of travelling by train may include:

- The employee carries other Trust employees or clients as passengers and the total cost of travelling by train exceeds the cost of the car mileage allowance that would be claimed by the driver.
- The timing of a meeting, conference, course etc., is such that an overnight stay would be necessary unless the employee travelled by car, and when the cost of an overnight stay is taken into account, the cost of travelling by train exceeds the cost of the car mileage allowance that would be claimed by the driver.

Exceptionally, a manager may authorise a car mileage payment where an employee is prevented from travelling by any other means (due to work commitments or the need to carry work equipment). It is anticipated that such occurrences would be rare.

The **cost of travelling by train** should be calculated as:

- The cost of the cheapest available ticket, plus;
- The cost of overnight allowance(s), if this would be necessary.

These costs should be adjusted if the driver has carried Trust passengers (Trust employees or clients). Normally the adjustment would be to add the total of these costs multiplied by the number of Trust passengers travelling in the car.

In addition a single amount of £10 should be added to allow for taxi fares to and from the station to the destination. This amount is only used for the purpose of calculating the cost of travelling by train.

Where an employee has used their car for a journey outside the county boundary and the total cost of travelling by train, for them and any Trust passengers, would have been less than the cost of paying a car mileage allowance, they can claim the following:

- If an employee has travelled alone, he/she can claim the cost of the cheapest available ticket.
- If they carried passengers they can claim the cost of the cheapest available ticket multiplied by the number of Trust employees or clients travelling in the car.

Where a passenger is under 16, the amount paid will be the cost of a ticket for a child.

Passengers cannot claim any travelling expenses, unless they have incurred expenses travelling before or after the car journey.

2.9 Excess Travel

A change in office accommodation can impact on employees in different ways and for some it will require them to travel further to work. Where this is the case, the Excess Travel Scheme will help support individuals affected by a change to their travel arrangements from home to work.

Excess travel is payable when an employee has been moved from one workplace to another incurring additional costs arising from the compulsory **permanent** change to their place of work. Employees may claim for any additional travelling incurred in travelling from their home to the new work base, which is in excess of the mileage incurred in travelling from their home to the old work base.

You should refer to the [Excess Travel Managers Guidance](#) for further details.

It is now possible to claim business mileage and excess travel separately using the different expenses groups now available on the expenses claim form. **Managers should ensure that excess travel and business mileage claims have been recorded appropriately before authorisation.**

Claimants are reminded that excess travel claims should be submitted separately to standard business mileage claims which should also be clearly marked with the appropriate description (e.g. Excess Travel July 2017 Mileage). It is important that the journey description details the full journey details (to the new work base) whilst also indicating the previous journey (to the old work base). **The number of miles to be claimed should be recorded in the [Actual mileage] field whilst the [Private Miles] field should be left blank.**

All Excess Travel/Disturbance Mileage should be claimed as taxable (by ticking the taxable flag against each appropriate line on the expenses claim form).

2.10 Travelling and Subsistence Guidance

It is sometimes the case that when employees are travelling outside the administrative County of Durham, employees will choose to travel in their own car (with or without passengers) rather than by rail. Local Conditions of Service require car users to carry passengers without additional payment and in all circumstances where an authorised user travels outside the County by car, he/she shall be entitled to claim the appropriate mileage rate or one standard class rail fare (plus incidental travel expenses if appropriate) whichever is less.

When travelling outside of the county boundary, employees are normally expected to travel by public transport (i.e. train or bus).

In approved circumstances, as set out in s2.8, where travel has to be made by car, the 'out of county' guidance should be adhered to.

Employees will normally be expected to meet the cost of their meals but they should not be placed at a financial disadvantage because they are about their employer's business when outside the County Durham boundary. They should be fairly compensated for additional expenditure genuinely incurred and that once the entitlement to an allowance has been established, the amount to be paid is that laid down in the national agreement. Entitlement to claim allowances depends upon the following criteria being met:

- Employees will have been prevented from following their normal meal arrangements.
- Employees will have had to incur additional expenditure on the purchase of a meal.

The amount of time spent out of the office affects the meal allowances you are able to claim. The arrangements for subsistence allowances will be as follows:

Employees with more than one fixed base - there are some employees with a contractual base, who may be temporarily redeployed to a fixed site for a lengthy period. This would then be regarded as their normal base and no subsistence allowance would be payable.

In addition, there are some employees whose duties are permanently split between two establishments. The normal arrangements for these employees encompass both establishments. In these circumstances, subsistence allowances would only be payable where employees have been prevented from having a meal at one of their normal places of work and have incurred additional expenditure.

Mobile or outside employees - there are other groups of employees where the nature of their duties is such that they are essentially mobile or outside employees and who are not normally

able to return to their administrative base at meal times. In these cases, the normal meal arrangements would probably involve eating at any one of a number of establishments.

Subsistence allowances are not payable to these employees except on those occasions when they are forced to depart from their normal arrangements and as a result incur additional expenditure.

Receipts - there is a limit to how much can be paid for each meal, depending on which meals are being claimed. Employees are advised that even if the receipt is enclosed, the total amount payable for any meals taken should not exceed the amount payable as set out in **appendix two** (Travelling and Subsistence Allowances) unless approved by their Line Manager as reasonable expenditure incurred .

2.11 Travelling and Subsistence Allowances

Employees necessarily incurring additional expense in the course of their work including meals and overnight accommodation will be reimbursed in accordance with the arrangements set out in **appendix two**.

3 Making a claim

All claims for mileage and expenses should be made within the prescribed allowances but it is left to the manager's discretion whether or not to authorise or reject a claim.

The day of arrival and departure are counted as one day. In addition meal allowances could be claimed in these circumstances for the outward and return journeys in accordance with the meals rates and time limits set out in **appendix two**.

3.1 Method of making a claim

An employee will be required to make expenses and mileage claims via The Trust claim form.

It is the responsibility of the employee to provide a copy of their original covering insurance documentation to their manager (authoriser of the claim). It is also the responsibility of the manager (authoriser) that upon notification of a vehicle/insurance details amendment that s/he checks that the employee has provided valid insurance documentation which includes Business Use cover to cover the period of the claim before authorising any further mileage claims.

3.2 Roles and Responsibilities

Managers are advised to consider the Manager checklist (**appendix three**) in authorising mileage and expenses.

Employee

- Provide/maintain vehicle details to your headteacher.

- Provide manager with sight of original insurance documentation whenever vehicle insurance details have been updated.
- Business mileage and excess travel should be claimed separately using the different expenses groups available on the expenses claim form.
- Maintain receipts and claim within agreed allowances.
- Receipts should be scanned and uploaded before being attached to the claim header (e.g. a VAT petrol receipt) or to each line of a claim (e.g. a car parking ticket). All receipts should be attached to the electronic claim form.
- Submit claims via Trust Mileage Claim Form (including agreeing to submission disclaimer) in a timely and accurate manner.

Manager

- Maintain awareness of when and where employee has been travelling 'to and from' and check that journeys undertaken were authorised and in relation to their specific duties.
- Ensure claim notification and insurance/vehicle detail change emails are acknowledged.
- Check that vehicle detail changes are supported by valid insurance documentation including Business Use cover.
- Check that submitted claims are validated against electronic copy of receipts attached to the claim header and individual claim lines (i.e. Petrol VAT receipts and expense receipts) by the employee.
- Ensure that excess travel and business mileage claims have been recorded appropriately before authorisation.
- Where an employee does not upload a covering VAT receipt to the electronic claim, the manager should remind the employee of his/her responsibilities (see s2.7).
- Authorise or reject claims providing valid reasons if claim is rejected (including partial authorisation/rejection).

3.3 Disclaimer

In submitting an expenses or mileage claim, you will be agreeing to the following disclaimer:

“In submitting this claim I confirm that:

- Business mileage and Excess Travel have been claimed separately.
- for each business journey which is the subject of claim, I was insured to drive the vehicle for business purposes
- the vehicle is appropriately taxed
- the vehicle has been appropriately maintained
- the vehicle has a valid MOT (if required)
- I have either attached appropriate VAT petrol receipts or can provide receipts upon request to cover miles claimed
- I have attached or can provide any other original receipts in relation to expenses (if applicable)
- I have a full valid driving licence and confirm that the mileage allowance and other expenses were incurred by me in connection with my official duties. I have read and understood the MyView Travel and Expenses Guidance notes

- I know that all claims are subject to review and that I may be required to produce at any time valid documents or evidence to support this claim in accordance with the authority's procedure.
- I understand that failure to produce valid documentation, supplying false information or submitting fraudulent claims will result in disciplinary action being taken against me and that the authority may refer any fraudulent claims to the police.”

3.4 Assessment of subsidiary records

In accordance with the Trust's financial procedures, Internal Audit has the authority to access all records. It should be noted that individuals may be asked to give Internal Audit access to their mileage, travel and subsistence claim documentation and may also be asked to justify the detail of their claims.

Records of mileage claimed may be required by HMRC to determine whether an individual is liable to tax. The Trust / School retains the travel claims for all employees for the required period of six full years, but individual employees may be asked by the Tax Inspector to provide additional information. Therefore, when subsidiary records are kept by employees these must also be retained for six full years.

4 Frequently Asked Questions

The following frequently asked questions have been devised to assist you with understanding the process of submitting/authorising mileage and expenses.

If you would like any further advice on this document you can contact HR on either 01388 811 765 or via email at office@tudhoelearningtrust.co.uk.

Q What are my responsibilities in claiming expenses and mileage?

A Please refer to **s3.2** for full details on employee and manager responsibilities.

Q What are the current subsistence allowances?

A Travelling and Subsistence rates are quoted in **appendix two** - the rates quoted will be reviewed on an annual basis.

Q What are the current mileage rates?

A Please refer to **s2.3** for guidance.

Q What are my responsibilities if I make journeys outside of the county boundary?

A Please refer to **s2.8** for guidance.

Q Can I claim an ex-gratia payment for loss or damage caused to my personal property during the course of my employment?

A If your property has been damaged, or you have otherwise suffered a loss in the course of your employment, you should direct your claim in writing to your manager who, in turn, should submit it to Legal & Democratic Services for consideration. They will decide whether a payment should be made, taking in to account all of the circumstances which led to the claim being made.

Q **How do I amend my vehicle/insurance details?**

A A record of insurance information and any claims made will be held in each school. Please provide your headteacher with any changes in details as soon as possible to ensure that your record is always up to date and accurate. Please note that records are subject to audit at any time either internally or by HMRC and therefore it is imperative that information is accurate and as up to date as possible to ensure that any claim made is valid.

Q **What if I am insured but I am not covered for business use?**

A If you are not insured for business purposes, you must be able to provide a written letter of indemnity from your insurer. If you cannot do so, you should not be undertaking journeys and making mileage claims.

Q **What if my insurance cover lapses or is not valid but I still use my vehicle on Trust business?**

A If you are not insured to drive your vehicle on Trust business, the Trust will not pay mileage to you and may recover any money that has been paid to you in error.

Q **What if I have an accident when on Trust business without valid insurance?**

A The Trust's motor insurance will only cover the Trust if a third party directs their claim against the Trust because you are not insured. You will not be indemnified under this arrangement for the losses you suffer in such a situation (e.g. damage to your vehicle or personal injury to you) and the insurer may seek to recover any money that they have paid out from you.

Q **I submitted expenses and/or mileage claims to be authorised for payment. Why have these not been paid?**

A The claim may not have been paid due to a number of reasons including:

- Manager has not authorised the claim - claim would be automatically rejected after 7 calendar days. A notification will be sent back to the employee to notify that the

claim has timed out. The claim would then need to be re-opened and re-submitted for authorisation.

- The claim may have been authorised but it may have been after the deadline (10th) for payroll processing so will not be paid until the following month. **No advance payments will be issued.**
- If you have not received a notification to say that the claim has been authorised within 7 calendar days, you should query this with your manager (or delegated responsible person) as to why the claim has not yet been authorised.
- If you have submitted a claim for authorisation and your manager is on long term sick leave, please contact **HR** via email office@tudhoelearningtrust.co.uk who can investigate. Please note that amendments will not be made unless your manager has been or is likely to be off work for **more than one month**.

Q An employee has submitted a mileage and/or expenses claim which contains errors - can I amend before authorising?

A If you have evaluated the claim in line with the guidance and feel that the claim is erroneous, you should reject the claim and explain why the claim has been rejected.

Q I have been away on a training course, which included a meal. Can I make a subsistence claim for this meal?

A No. Where meals are included as part of the course, no subsistence allowance would be payable.

5 Appendix One - Example letter of indemnity

Dear Sirs,

Motor Policy No. _____

It is hereby declared and agreed that the policy, which permits the use of the vehicle by the Policyholder in person in connection with his business, shall be deemed to permit such use of the vehicle on the business of the employer and the receipt of an allowance from such employer for such use or in respect of the carriage by him of official passengers shall not be deemed for the purpose of the policy to constitute use hiring or for the carriage of passengers for hire or reward.

We will indemnify Tudhoe Learning Trust in the terms of the Third Party section of the Policy in respect of such use provided that:

- this indemnity does not apply in connection with a vehicle belonging to Tudhoe Learning Trust
- Tudhoe Learning Trust is not entitled to indemnity under any other policy
- Tudhoe Learning Trust shall as though it were the Policyholder observe fulfil and be subject to the terms and exceptions and conditions of the Policy insofar as they can apply.

Yours faithfully,

6 Appendix Two - Travelling and Subsistence Allowances

The following allowances are applicable to employees travelling outside the administrative areas of County Durham and the former administrative areas of Darlington, Tyne and Wear and Cleveland:

- Ordinary rail fare
- Supplemental Allowances:
 - Sleeping berth charges
 - Seat reservations
- Rate of travel by taxi-cab - in cases of urgency or where no public transport is reasonably available - the amount of the actual taxi fare.

All officers will be entitled to standard class fares only. In all cases, entitlement will relate to any available cheap rate or to the ordinary rail fare, whichever is the less.

When travelling outside of the county boundary, employees are normally expected to travel via public transport (.i.e. train or bus).

Where it is considered that an overnight stay is required, then accommodation should be authorised and booked in advance.

Accommodation along with Breakfast and Evening meal, if required, will be booked and paid for in advance. Booking requests should be made as far in advance as possible in order to achieve best prices.

Meal costs remain the responsibility of the employee while at their normal place of work or when working within County Durham. When working outside of the County, “over a meal time” and a meal has not been provided or not available then a claim can be made.

While it is appreciated that most travel is planned and can be organised in advance there may be exceptional circumstances where staff may need to organise themselves. In such circumstances, retrospective claims for travel or accommodation will be paid when submitted on monthly claims and on production of receipts.

The current rates laid out below are used as a guide and are intended to cover the costs of accommodation and associated subsistence during a 24 hour period. However, it is also recognised that on occasion it may not be possible to obtain accommodation and subsistence within these limits and therefore higher amounts can be claimed up to a reasonable amount upon presentation of receipts, with approval from your line manager.

Subsistence

1. The current overnight subsistence rates are:

London	£124.76
Rest of United Kingdom	£109.39
Overseas - reasonable bed and breakfast rates based on a 3 star hotel	

Where there is no overnight stay (or meals have been bought while away for a period of absence in excess of 24 hours). Receipts should be provided to cover any expense claimed within these categories.

<i>Allowance</i>	<i>Minimum Absence</i>	<i>Rate (up to) on production of receipts</i>
Breakfast	2 hours which must be before 11.00 a.m.	£ 6.75
Lunch	2 hours which must include 12.00 noon to 2.00 p.m.	9.27
Tea	3 hours which must include 3.00 p.m. to 6.00 p.m.	3.65
Evening Meal	3 hours which must be after 7.00 p.m.	11.48

* Note: Alcoholic drinks or gratuities (tips) will not be reimbursed in any circumstances

3. *Period of absence in excess of 24 hours*

Allowances determined under A1 above shall be deemed to cover a continuous period of absence of 24hours. Where the total length of absence exceeds 24hours or a multiple thereof, additional meals allowances may be claimed in accordance with the meals rates and time limits in A2. Any officer who is engaged continuously in the course of their work outside the areas defined above for more than one week shall be reimbursed in accordance with A1 to A3 above for the first week and 80% of those allowances thereafter.

4. *Additional ground rules in respect of A1 to A3:*

- (a) Payment of overnight allowances as in A1 is subject to the production of an invoice for accommodation. Only in **exceptional** circumstances should officers organise and claim back for reimbursement the costs of accommodation. This should always be organised by the Travel Team in advance. An overnight allowance **should not** be approved for payment unless an invoice is produced, the claim in such circumstances being limited to meals allowances in accordance with A2 and A3.
- (b) Officers may claim full reimbursement of the reasonable cost (including VAT) of a main meal (breakfast, lunch or dinner) taken on a train subject to a receipt being attached to the claim. An allowance cannot be claimed for the relevant meal and where this occurs in a 24 hour period covered by overnight subsistence, the allowance for the relevant meals as in A2 above shall be deducted from the overnight allowance.
- (c) Where a meal is provided free of charge, the allowance for the meal provided cannot be claimed. Where this occurs in a 24 hour period covered by overnight subsistence, the allowance for the relevant meal as in A2 above shall be deducted from the overnight allowance.

5. *Out of pocket expenses*

Where the fee for a residential course or conference includes accommodation and meals, an out-of-pocket expense allowance can be claimed instead of the above subsistence allowances as follows:

	£ per day
Courses or conferences within the UK	5.00
Courses or conferences overseas	18.00

The day of arrival and departure are counted as one day. In addition meals allowances could be claimed in these circumstances for the outward and return journeys in accordance with the meals rates and time limits in A2.

6. *Travel outside the UK*

Officers may claim for reimbursement of reasonable accommodation and meals costs but only on the basis of receipts and invoices submitted with the claim.

B. Arrangements in respect of journeys **within** the administrative areas of County Durham and the former administrative areas of Darlington, Tyne and Wear and Cleveland.

In accordance with the intentions of the 1997 Single Status Agreement, where employees necessarily incur additional expense as a consequence of working away from their base, the actual cost of any qualifying meals (or in appropriate circumstances out-of-pocket expenses) will be reimbursed subject to the production of a receipt. The maximum amount to be reimbursed will be in accordance with the relevant allowances in A2 or A5.

7 Appendix Three - Manager Checklist

Managers should not authorise any expense claims until satisfied on all of the following points:

- Has the claimant provided appropriate vehicle insurance documentation which validates the period of any mileage claims?
- Was each journey necessary and sensibly planned?
- Were 'out of county' journeys evaluated against criteria set out in **s2.8** of the guidance?
- Was each journey, the timing and the method of travel approved where practicable in advance?
- Was each journey actually carried out in accordance with the prior approval given?
- Is the subsistence rate claimed appropriate in relation to the necessary length of absence?
- Are any incidental and/or out of pocket expenses justified?
- Are the fares, starting and finishing times, and distances accurate?
- Are receipts attached to support instances of actual expenditure?
- If the claim relates to excess travel, is the claimant still eligible to claim?