



Arolygiaeth Ei Mawrhydi dros Addysg a Hyfforddiant yng Nghymru
Her Majesty's Inspectorate for Education and Training in Wales

Travel and subsistence policy

Version 1.0

January 2019

Information sheet

Information box

For further advice contact: Financial Services Manager

Date of publication: January 2019

Planned review date: March 2020 or earlier in response to HMRC changes in regulations and/or rate changes implemented by Welsh Government.

Version control

Document version	Date of issue	Key changes made to previous policy/version
1.0	1 January 2019	Alignment of Estyn rates with Welsh Government rates

This policy and associated procedures are agreed by Estyn and its Trade Unions. Any enquiries or comments regarding this policy should be addressed to:

Finance Team

Estyn

Anchor Court

Keen Road

Cardiff

CF24 5JW or by email to estynfinance@estyn.gov.uk

This and other Estyn publications are available on our website: www.estyn.gov.uk

This document has been translated by Trosol (English to Welsh)

Equality Impact Assessment

In accordance with Estyn's Equality Impact Assessment Guidance, an initial screening impact assessment has been carried out and this policy is not deemed to adversely impact on the protected characteristics covered by the Equality Act 2010.

Section 1: Travel

General principles	1
Responsibilities of the claimant	1
Receipts	2
Taxi hire and gratuities	2
Travelling while on leave	3
Third party reimbursement	3
Travel by private vehicle on official business	3
Mileage rates	3
Mileage entitlement	4
Car hire	4
Insurance	5
Loss of or damage	5
Long-term and short-term parking fees and tolls	6
Fixed penalty charges and fines	6
Rail travel	6
Air and sea travel	6

Section 2: Subsistence

Principles and rules	7
Overnight stay policy – general principles	7
Accommodation rates	8
Attendance at conferences, events and residential training courses	8
Worldwide Subsistence Rates	8

Appendices

A: Travel and subsistence rates	9
B: Hotel Accommodation Booking Process for Core and Follow Up Inspections	10

Section 1: Travel

General principles

- 1 This section sets out the rules for payment of expenses incurred by Estyn staff, secondees, agency staff, non-executive directors and members of Estyn's audit committee who travel on official Estyn duty. The rules provide for the reimbursement of expenses necessarily incurred in carrying out official duties away from your home or normal place of work. Claims must not, therefore, include expenditure not strictly necessitated by official duties.
- 2 Estyn's rules and processes concerning travel and subsistence payments have been developed in light of the following principles:
 - a) the need for efficiency, effectiveness and value for money
 - b) the importance of ensuring that claimants are fully and speedily reimbursed for expenses actually and necessarily incurred
 - c) the need for administrative arrangements to be the minimum compatible with adequate accountability
 - d) the need for payments not to incur a taxation liability for the individual or Estyn
 - e) application on an equal and fair basis
- 3 Individuals are responsible for the cost of daily travel between their home ('home' means the place at which the person making a claim under this policy normally lives) and normal place of work.
- 4 Individuals should use the most efficient and economic means of travel taking into account: the cost of travel; the cost of subsistence; savings in official time; sustainability matters; health and safety issues; and, the practicality of the journey, including meeting the needs of individuals with health or mobility problems.
- 5 Individuals should give careful consideration as to whether the need for travel can be avoided or reduced e.g. through amalgamation of visits, car sharing and use of video or telephone conferencing.
- 6 Estyn reserves the right to refuse to reimburse claims (and may recover payments) in respect of expenses that were unnecessary to the official purposes of the visit or expenses which could have been avoided had the journey been better planned.
- 7 When organising meeting, events or activities, Estyn will consider the suitability of the venue and implications for travel, e.g. whether to hold meetings in locations which are served well by public transport and which minimise travel for attendees.

Responsibilities of the claimant

- 8 Claimants under this policy are expected to observe the highest standards of financial propriety. The deliberate and knowing submission of a false claim by a

claimant is a serious offence and could lead to action under Estyn's anti-fraud policy and disciplinary policy. If there is clear evidence of fraud, disciplinary action will be taken against an individual which may not only result in dismissal but may also result in the individual being charged with a criminal offence. If you have any doubts about what you are able to claim then please seek advice from your line manager or the Finance team, ideally before you make an official journey.

- 9 If you accept a payment knowing that you have no entitlement, this can also amount to fraud. If you receive or continue to receive payments to which you know, or suspect, you are not entitled, you have a responsibility to report the instances to the Finance team.

Receipts

- 10 When claiming reimbursement of actual costs you must be able to support each item of your claim with valid receipts. You should always request a receipt and check the accuracy of date, time, items and amounts. If any of these details are not clear or if you find an error, you must attach a note of explanation to the receipt rather than amend the receipt. It is acknowledged that it may not always be possible to obtain a receipt: the absence of a receipt does not stop you claiming the expense but in such instances you should make and retain a note of explanation.
- 11 Where a bill is met by one person on behalf of a group, then each individual should copy the receipt and record the monies they have individually incurred. This copy of the receipt should be retained, along with other relevant receipts, on the registered file which is allocated to individuals' each year by the Finance team.
- 12 All records must be retained for a period of at least 6 years after the end of the tax year in which claims are paid (the tax year always ends 5 April). Home-based staff will be required to pass their registered file to the Finance team for long-term retention at the end of each financial year. These files may be requested for auditing purposes at any time throughout the year.

Taxi hire and gratuities

- 13 Claims for reimbursement for taxi hire may be allowed in instances where the journey is for official business purposes and the taxi hire is required:
- a) to connect to public transport systems, for example, when catching an early train or flight departure, i.e. when there is no convenient public transport available from the initial point of departure; or
 - b) for health & personal safety reasons, for example, a person has a physical ailment, or is travelling with heavy luggage and/or sensitive documents, or is travelling late at night; or
 - c) for short journeys, where the saving of time is of paramount importance.

N.B. Claims for reimbursement of gratuities, e.g. to taxi, railway and hotel staff, are not official business expenses and will not be reimbursed by Estyn.

Travelling while on leave

- 14 If you are required to make a journey for official purposes and then wish to take leave or spend a weekend in the same area before or after the official business you may be allowed the full return fare at the appropriate class or rate for the distance which would have been travelled for the official business alone. In such instances you should obtain written approval from your line manager before journey commencement.

Third party reimbursement

- 15 If you attend activities or events organised by other public bodies the normal practice is to **not claim reimbursement** of any expenses from the organiser. You should only claim travel and subsistence from Estyn and ensure that all forms of reimbursement that may be due from outside bodies are processed through the Finance team.

Travel by private vehicle on official business

- 16 Estyn will normally reimburse you only for expenses which you actually and necessarily incur in the course of official travelling using your own private vehicle. This reimbursement is by means of a motor mileage allowance.
- 17 For the purposes of payment of the motor mileage allowance, the following may be regarded as your private vehicle:
- a) a vehicle owned or a vehicle being bought on hire purchase and which in either case is registered in your name
 - b) a vehicle hired by you under a long-term contract (one year or more)
 - c) a vehicle registered in the name of a family member provided that the insurance requirements below are complied with.
- 18 Normally, motor mileage allowance will be paid to you when you drive the private vehicle. However, payment of motor mileage allowance may also be given in the following circumstances:
- a) when you travel on official business in a vehicle which you own but on that occasion is being driven by another person; or
 - b) subject to the insurance provisions, when your car is being used solely on official business but you are not present on either the outward or return journey (e.g. when it is used to take you to or from an airport).

Mileage rates

- 19 The rates of motor mileage allowance (Appendix A) are authorised by Her Majesty's Revenue and Customs to reflect the typical costs of using a private vehicle for business purposes. There are generally no implications for taxation or national insurance contributions for individuals but in instances where a liability does occur Estyn has the discretion to meet some or all of such liability.

- 20 In accordance with Her Majesty's Revenue and Customs (HMRC) regulations, payment of the approved standard rate can only be made for business travel up to 10,000 miles in any single tax year. Any mileage claimed over this limit can only be paid at the lower rate approved by HMRC. For example, if you exceed the number of miles allowed at the higher rate of standard motor mileage in a single financial year, all subsequent claims within the same financial year will be reimbursed at the lower rate (please see Appendix A).

Mileage entitlement

- 21 Mileage claims should be for the shortest practical route of the journey. When the business journey starts and ends at home, then the full mileage of the journey can be claimed. For office-based staff, should you start from home, call into the office to perform substantive duties, and continue on your official business journey, then there are two journeys – ordinary commuting between home and your office (for which mileage cannot be claimed) and a business journey between your office and the place of business visit. If you are in any doubt as to what might constitute an ordinary commuting journey you should contact a member of the Finance team for guidance.
- 22 If you use your private motor vehicle to carry passengers whose fares would otherwise be paid from public funds you can claim a passenger supplement for each passenger, as set out in Appendix A.
- 23 Daily travel between your home and normal place of work is generally your own responsibility. It is only in exceptional circumstances that you may be paid mileage allowances when you use your private vehicle for this journey and any such payments will be made via payroll to account for tax and national insurance liabilities.
- 24 Section 248 of the Income Tax (Earnings and Pensions) Act 2003 exempts from tax some normal place of work to home journeys that might be paid for or provided by an employer. It should be noted that to qualify for the tax exemption, HMRC require that a full set of conditions are met for the following circumstances:
- a) when you are required to stay exceptionally late at the office or when normal car sharing arrangements are unavailable (HMRC guidance on conditions - <http://www.hmrc.gov.uk/manuals/eimanual/EIM10210.htm>; <http://www.hmrc.gov.uk/manuals/eimanual/eim21831.htm>)
 - b) when you are travelling under the emergency arrangements operated at times when public transport is disrupted. (HMRC guidance on conditions: <http://www.hmrc.gov.uk/manuals/eimanual/EIM10100.htm>; <http://www.hmrc.gov.uk/manuals/eimanual/eim10120.htm>)

Car hire

- 25 Estyn has contractual arrangement in place which enable staff to hire a car for use on official business. Hire cars are generally a less cost-effective option for Estyn when staff travel less than an average of 150 miles per day of hire; individuals are asked to consider the cost to the public purse when choosing to use a hire car instead of using a private vehicle. When using a hire car, you may use the car outside of your official duties only to undertake reasonable journeys to meet your normal daily needs, such as having an evening meal away from the place you are staying.

- 26 Hire cars that are returned to the hire company without a full fuel tank result in Estyn being charged for fuel at rates approximately 30% above forecourt prices. Please refill the vehicle fuel tank at the end of the hire period to help Estyn avoid excessive charges. The Finance team monitors and reports on hire car costs, including refuelling charges, to check that hire cars remain an affordable option for Estyn staff.
- 27 To book a hire car, please go to www.carbooker.com using the Driver ID and Password provided directly by the hire company (bookings will be confirmed by the Finance team). To set up a Driver ID, and for any other assistance with bookings, please contact Travel@estyn.gov.uk.

Insurance

- 28 Prior to using your vehicle on official Estyn business, you must check that your vehicle meets the insurance requirements of this policy and is in a roadworthy condition (including covered by an MOT certificate, if appropriate). You will be making a declaration of the above each time you submit a travel claim, i.e. there is a declaration included on the claim form.
- 29 To use your own private motor vehicles for official business you must be insured without financial limit against claims in respect of:-
- a) bodily injury to or death of third parties
 - b) bodily injury to or death of any passenger
 - c) damage to the property of third parties
- 30 It is your responsibility to ensure that your insurance policy covers the risks set out below and that the policy allows either:
- a) use of the vehicle by the policy holder in person in connection with his/her business; or
 - b) use of the vehicle by the policy holder in person on the business of their employer (Estyn).
- 31 Estyn staff are deemed to be on duty for the purpose of the Principal Civil Service Pension Scheme [section 2(1) of the Superannuation Act 1972] (unless they are members of another occupational pension scheme which makes similar provision) while using their private motor vehicle on official business or travelling as an official passenger in another person's car. Staff are also covered by the Social Security Act 1975 subject to the decision of the Statutory Authorities in a particular case. In other respects, provision for injury or death due to an accident while using your vehicle on official business is your own responsibility.

Loss or damage

- 32 Estyn will not reimburse you for any loss or damage resulting from the use of your private motor vehicle on official business whether or not the cost of such loss or damage can be claimed under your insurance policy.
- 33 If your insurance policy is subject to an excess clause, Estyn will not reimburse the cost of any loss and damage which cannot be recovered from the insurance company because of the operation of that excess clause.

34 Estyn has no liability to pay compensation for the loss of or damage to your personal property either in this country or abroad whilst you are travelling on official business. However, claims for losses or damage to personal property can be considered provided that the following criteria are satisfied:

- the loss is not covered by insurance or free replacement
- you have not been negligent
- the amount or part amount is verifiable
- the loss was reported to a responsible authority

Long-term and short-term parking fees and tolls

35 When using a private motor vehicle (or hire car) on official business you may be reimbursed the cost of long-term and short-term parking fees and toll charges.

36 Costs should be kept to a minimum and you should try to use free parking where available. You will not be entitled to reimbursement for car parking fees which are not directly attributable to official visits. Car parking fees incurred prior to official travel will not normally be reimbursed (e.g. you are responsible for the full costs of getting to your normal place of work).

37 Charges for overnight parking will only be reimbursed where it is necessary for you to stay overnight when undertaking official duties.

Fixed penalty charges and fines

38 Charges for illegal parking, speeding or traffic fines, or other penalty charges will not be paid or reimbursed by Estyn, this includes any administration costs added to fines that are incurred when using a car hired through Estyn.

Rail travel

39 If you need to travel by train on official business please go to [rail tickets](#) and select "Rail Applications" on the left hand side of the page. Click on the "Documents" tab and select "New Document". Please try to book as far in advance as possible to take advantage of any low cost options that may be available. Also, consider other saving options, such as booking "closed" tickets.

40 If there are instances where it is necessary for you to purchase tickets directly then you will need to retain receipts and claim reimbursement.

41 When you travel on official business directly from home you may request a rail ticket to be issued for you to travel from your nearest station. You may also claim expenses necessarily incurred for travel from home to the nearest station and for the corresponding return journey to home.

Air and sea travel

42 Air and sea travel requirements should be discussed with the Finance team, who will advise and make bookings, as required. Please email: travel@estyn.gov.uk

Section 2: Subsistence

Principles and rules

- 43 Subsistence is defined as “food, drink and temporary living accommodation” and is intended to reimburse such necessary additional costs of working away from the normal place of work or home on official duty. Where no extra expense is incurred the rule is that no reimbursement in the form of subsistence is appropriate. Subsistence payments are not a form of compensation for time spent out of the office on official business, nor are they pensionable. Claims for alcoholic drinks will not in any circumstances be reimbursed under subsistence arrangements.
- 44 Subsistence costs will only be reimbursed as long as they are actually incurred, are supported by valid receipts (or by way of note where a receipt is not available) and are within the overall agreed limits.

Overnight stay policy – general principles

- 45 Individuals should not normally stay overnight at Estyn’s expense before or after a meeting/visit when it is reasonable to travel on the day of the meeting/visit and there is not an expectation to be working in the same locality on subsequent days. All overnight stays should be justifiable in terms of use of public funds and ensuring value for money. As a general guide one would not expect Estyn to incur costs for an overnight stay where the distance travelled from home to the working location is less than 30 miles (one-way); in some cases it might not be unreasonable for staff to travel greater distances without requiring overnight accommodation.
- 46 When working away from the normal place of work individuals should use their discretion to determine whether an overnight stay/s is necessary and can be justified. Factors to consider will include daily start and finish times of official business and the reasonableness or otherwise of daily travel, taking into account health and safety considerations and other relevant factors, such as longer travel times due to high traffic congestion. If in doubt, individuals’ should seek guidance from their line manager. The decision on whether there is a requirement for an overnight stay and the accountability for the subsequent T&S claim remains with the individual.
- 47 When requesting accommodation for a core or follow up inspection please enter your requirements on the Accommodation Log here: [Accommodation Log](#) and follow the instructions sent out by the Finance Team at the time each Term’s Work Programme is released – shown in Appendix B
- 48 When requesting accommodation for other overnight stays please send your requirements to the Travel@estyn.gov.uk inbox where a member of the Finance Team will liaise with you regarding your booking.
- 49 It is advisable to request accommodation as far in advance as possible. Please note, however, that as cancellation charges may apply and you should normally only confirm hotel bookings when the need for the business trip has been confirmed. Also, it is important to notify the Finance Team as soon as you know that accommodation is no longer required so that unnecessary charges can be avoided.

- 50 Estyn will aim to ensure that accommodation used by all individuals required to stay away from home for business purposes is reasonably safe, secure and has appropriate facilities.

Accommodation rates

- 51 Estyn will always look to use the best value-for-money option and the Finance team will be guided by the following maximum rates:

Maximum rate for B&B accommodation including car parking fees

(Outside of London): £95 per night

Maximum rate for B&B in London including car parking fees: £200 per night

- 52 There may be occasions when suitable accommodation is not available within the above limits, e.g. seasonal pressures and limitation of accommodation options. There may also be a genuine business need to stay at higher-rate accommodation, e.g. when undertaking joint inspection work led by an external partner. To document how value for money is appropriately considered, the Finance team will obtain prior authorisation by a member of the Directors Group in all instances where accommodation will cost in excess of the above limits.
- 53 There is no flat rate allowance that is payable to individuals who choose to stay overnight with friends and relatives, or when they stay in accommodation they own that is not their prime residence.

Attendance at conferences, events and residential training courses

- 54 Attendance at conferences, events and residential training courses is regarded as official business and the normal rules for accommodation and meals apply. However, if required to purchase meals or refreshments on site, individuals' will be reimbursed all reasonable costs (excluding alcoholic beverages) that may exceed the policy limits, subject to the production of receipts.
- 55 If an individual is not required to be in attendance at training courses in the UK at the weekend and wishes to travel home, they may claim the cost of travelling to home and back to the training course based on the rates and rules of travel on official duties within this policy.

Worldwide Subsistence Rates

- 56 For subsistence rates and limits overseas, please refer enquiries to the Finance team who will advise on the application of the latest Worldwide Subsistence Rates provided by HMRC.

Appendix A: Estyn travel and subsistence rates: effective from 1 January 2019		
Item	Rate	Information
Standard mileage rate (private car use)	45p per mile (up to 10,000 miles per annum) 25p per mile (for mileage in excess of 10,000 miles per annum)	In accordance with Her Majesty's Revenue and Customs (HMRC) regulations, payment of the approved standard rate can only be made for business travel totalling 10,000 miles in any single tax year. Any mileage claimed over this limit can only be paid at the lower rate approved by HMRC. Mileage allowances are payable for the mileage by the shortest practicable route. When travelling on official business and the journey starts and ends at home, the full mileage of the journey can be claimed.
Motor cycle	24p per mile	
Pedal cycle	20p per mile	
Passenger supplement	5p per mile	If you use your private motor vehicle to carry passengers whose fares would otherwise be paid from public funds you can claim a passenger supplement for each passenger.
Breakfast (max)	£9	Where breakfast is not included as part of the Estyn accommodation booking, individuals' may claim for the cost of breakfast up to the maximum rate (receipts must be retained). The cost of breakfast (subject to the maximum limit) may be claimed if an individual is required to leave home exceptionally early, i.e. before 6.30am, to travel on official duties (excluding travel to your normal place of work).
Lunch (max)	£9	If an individual is away from their normal place of work for more than 4 hours, including the period 12:00hrs to 14:00hrs, they may reclaim the cost of lunch (including refreshments, e.g. teas and coffees) up to a maximum of £9 (excluding alcohol). Receipts must be retained. Individuals should seek to agree a 'reasonable' reimbursement amount (representative of actual costs) with other public bodies/institutions (such as schools) when being provided with refreshments/lunch, e.g. when on inspection.
Evening meal (overnight stay)	£27 £35 (London)	The maximum allowance should not be regarded as the 'default' claim. The cost of alcoholic beverages will not be reimbursed.
Evening meal (no overnight stay)	£10 (working after 9pm)	If unable to arrive home before 9pm when travelling directly from official duties, individuals may claim the costs of an evening snack/refreshments (excluding alcohol) up to the maximum rate.

Appendix B: Hotel Accommodation Booking Process for Core and Follow Up Inspections

