

26. Travelling and Subsistence Allowance

Preamble

These Financial Regulations seek to provide a consistent framework for the checking, certification and payment of travel and subsistence claims paid through the payroll system or through, in exceptional circumstances the school's local expenditure account. Further guidance should be obtained from the Hampshire provided Tax and VAT Manual.

See also:

Section 20 - Salaries, Wages and Pensions

Regulations

- 26.1. Staff claims for travel and subsistence shall be paid through the payroll system. The Governing Body has responsibility for ensuring compliance of claims with the approved scheme of allowances, and for ensuring that the most cost effective use of travel is achieved.
- 26.2. All claims for payment of car allowances, subsistence allowances, travelling and incidental expenses shall be entered on the official electronic form and confirmed by the person making the claim and shall, where appropriate, be checked before certification as being a proper and necessary payment from the school budget share or central budget. Claims, along with applicable supporting documentation, shall be submitted for payment as soon as possible after the end of the period (normally one month but no later than two months after) to which they relate and shall be prepared using the approved claim process/form according to the type of allowance.
- 26.3. The Headteacher, where necessary, shall ensure that proper arrangements are in place for the independent checking and certification of all claims for payment, including those of the Headteacher, and that a current record of responsibilities and, if required, specimen signatures of those with authority to certify claims/payments is maintained.
- 26.4. No payment whatsoever for an employee's home to school journeys can be made from the school's local expenditure bank account. These payments are taxable emoluments and may only be claimed through the appropriate payroll service system on the official electronic claim form.



- 26.5. Only travel and subsistence claims using In-Service Training (InSet) rates, or other locally determined rates, which are below the Inland Revenue Authorised Mileage Rate, can be paid from the schools local expenditure account.