



Department
for Education

Teachers' Pension Scheme Pension Board

Expenses Policy

November 2023

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Expenses Policy: Principles

1. The department will reimburse reasonable travel and subsistence costs, within the constraints of the table at Annex A, to all Board members where the expense(s) was/were as a direct result of attending Board meetings, sub-committee meetings or other business on behalf of the Board, and where these have been approved in advance by the department.
2. Board members are reminded that reimbursement for travel and subsistence is met from the levy applied to employers and should therefore ensure the most cost-effective options are used.

Hotel Expenses

3. Pension Board meetings will normally be scheduled to allow same-day travel either side of the event, so overnight hotel requirements should not generally be needed. However, where there is a requirement, this must be authorised by the Secretariat prior to any booking being made. The individual should book their own overnight accommodation, within department policy and rates. In exceptional circumstances, or where there is an emergency, the Secretariat can make bookings on behalf of a Board member.
4. For overnight accommodation and subsistence costs to be payable, the place visited must be beyond reasonable daily travelling distance, requiring the individual to travel either the day before, or where they cannot reasonably expect to get home on the same day.
5. Overnight accommodation and overnight subsistence are not payable:
 - when travel to and from home on the day of the meeting is reasonable.
 - if meals are provided,
 - if receipts are not submitted.
 - for alcoholic drinks; or
 - when you eat at home or bring food from home
 - when you have stayed with a relative
6. Approval from the Deputy Director, Teacher Reward and Incentive Division via the Secretariat is required for any booking that exceeds the price limits. A preference for a hotel which is situated close to the office to be visited is not sufficient reason to exceed the price limit; unless related to a specific requirement, for example disability access.

Subsistence Expenses

7. Day subsistence and overnight subsistence are based on **actual receipted expenditure** within upper limits. It is important for Pension Board members to obtain and submit receipts to support their claims – which are subject to both DfE and HMRC audit.

Travel Expenses

8. In order to maximise cost savings to the department, Board members should make travel bookings as early as possible. Such considerations are reflected in the department's targets for each financial year.

Rail Travel

9. Board members should purchase advance standard rail tickets or an alternative, which costs the same or less. Tickets should be purchased **at least** two weeks in advance of meetings. The Secretariat can book tickets in advance where individuals would find it difficult to do so, but sufficient notice will be required to book, receive, and then post out tickets.
10. There are some exceptions where a case may be agreed for first class travel:
 - Board members with disability or health reasons who are unable to secure suitable facilities in standard class.
 - where there are good grounds for security concerns – e.g. significant risk of unwarranted attention from the Press or the public.
11. Board members who manage to purchase a first-class ticket that is cheaper than a standard ticket, for the same journey, may also travel first class. A copy of the price comparisons should be printed from the booking website, retained for audit purposes, and submitted along with the ticket for reimbursement. This provision should not be used routinely, especially for meetings that are arranged well in advance. Generally, standard fares are available for lower costs than first class travel, particularly when booked well in advance, and this option should always be explored initially.
12. Where booking an advance ticket would prevent Board members from fulfilling their business, such as arriving at the meeting late or returning home very late, other standard ticket options can be booked. In general, if Board members book a rail ticket, which is an exception to an advance standard ticket, a copy of the options should be retained, and submitted along with the ticket, for audit purposes.
13. Where Board members arrive at a train station earlier than their booked train, they **should not** purchase a second ticket in order to travel on an earlier train, except at their own expense.

Railcards

14. The department is **unable to reimburse the cost of a railcard purchase** either as a business expense, or under any other circumstances. HMRC has confirmed that, as railcards can be used to discount the cost of personal (i.e. non-business) journeys, as well as business travel, funding the cost of a railcard would create a taxable benefit for each claimant – both for the value of the railcard, and for an estimate of the benefit gained by savings made through all personal use.
15. However, Board members may wish to use a personal railcard to purchase discounted rail tickets; this is a personal decision.

Taxi Travel

16. The department is committed to adopting more sustainable travel behaviours - both to save money and reduce carbon dioxide emissions.
17. Taxi travel is often expensive, so may only be used under certain circumstances, and generally not at all in London. Acceptable reasons for using a taxi include:
 - when there is no public transport available, especially when travelling early in the morning or late at night before public transport starts or is running regularly.
 - when you have a temporary or permanent disability.
 - when you have heavy luggage to carry.
 - when you are in an unfamiliar town and uncertain of public transport.
 - when you may be concerned for your physical safety; or
 - when a taxi is shared, and the combined cost of public transport is greater.
18. Individuals should retain receipts and submit to the Secretariat for reimbursement, in the usual manner.

Air Travel

19. Where a Board member travels by air, they should book their own travel and claim reimbursement in the usual manner. The Secretariat is able to book air travel on behalf of an individual but will require adequate notice and prior authorisation from within the department.
20. Air travel makes a growing contribution to climate change and can be more expensive than surface travel. Consider the real need, the full cost (including travel between airports and offices) and the alternatives before booking flights. However, the department recognises that there may be occasions when flying is the most appropriate form of travel (e.g. where it would save on subsistence allowances).
21. All Board members should use economy class air tickets, or an alternative which costs the same, or less, with a few exceptions. Board members with disability or health reasons who are unable to secure suitable facilities in economy class, may travel business class; or where there are good grounds for security concerns – e.g. significant risk of unwarranted attention from the Press or the public. Board members, who manage to purchase a cheaper business class ticket than an economy ticket for the same journey, may also travel business class. A copy of the price comparisons should be printed and submitted along with the claim.

Car Travel

22. Where a Board member chooses to use their own vehicle in preference to public transport (e.g. for convenience), mileage can be claimed at: 45p per mile for the first 10,000 business miles in a tax year; 25p per mile thereafter

23. Your vehicle must be insured for **business use** and the department does not accept any liability in the event of any accident, damage, injury, or death other than the liability which would have applied if the vehicle had not been used.
24. PTR is based on an average cost of public transport; therefore, this rate reimburses travelling costs.
25. PTR is not an entitlement and reimbursement of costs may be restricted further, at the discretion of the department, to the actual cost of public transport for that journey if it is clear that the most cost-effective means of travel was public transport, as opposed to using your own private vehicle.
26. If you are driven part-way by someone else, for example you use your car for an official journey, and someone else has to drive it part of the way (e.g. if you drive to an airport and your partner drives the car back home), you may claim for the whole journey.

Garage Expenses and Congestion Charges

27. The department will pay garage expenses, and congestion charges, but **only if the use of a car is economically the best alternative**. The department will, subject to certain conditions, reimburse you for the cost of unavoidable garaging and congestion charges whilst on official business. There are a number of conditions:
 - you must retain receipts for all charges wherever possible.
 - to claim overnight garaging costs, you must also be entitled to night subsistence for the night in question and provide evidence of an overnight stay.
 - the department will only reimburse payment of congestion charges for use of a car on official business within the charging zone if the journey is of clear operational value and not for personal convenience or preference, and economically the best alternative for the department (including the payment of the congestion charge) against the cost of other modes of transport; and
 - consideration has been taken that use of a car is the best alternative taking into account cost, efficiency, and effectiveness.

Parking

28. You may claim parking charges where you park at your local railway station to attend a Board or sub-committee meeting. Such claims should be for daily charges only.
29. You are entirely responsible for any car parking, or other traffic-offence related, fines.

Supply Cover

30. Where a Board member is actively employed in a teaching capacity, the department will meet the costs where the education setting uses supply cover to allow the member to attend Board or sub-committee meetings. The department

reserves the right to challenge any supply cover costs that are deemed, to be excessive. Schools should invoice the department via the Secretariat. This will require the education setting being added to the department's preferred provider list. Board members should therefore contact the Secretariat as early as possible, should this provision be required, in order to complete the necessary processes.

Submitting Expense Claims: Process

31. In order for Board members to claim expenses they must first be set up on Business Central as a Vendor. Guidance on how to do this can be found here: <https://www.gov.uk/guidance/provide-information-about-your-banking-and-payments-to-dfe>

This should be completed as part of the induction process for new Board members and the process will be initiated and supported by the TPSPB Secretariat.

32. Pension Board members should submit their travel and subsistence claims using the form NCEF-1 within one month of incurring the business costs. All valid receipts should be attached, and all claims must include the vendor number. This number is provided (by the Standing Data Team) once the vendor verification form has been completed and accepted. Existing members of the Board will have already been provided with their vendor number from the Secretariat or The Standing Data Team.
33. An example of a completed NCEF-1 form is at **Annex B**.
34. The Secretariat will email travel authorisation ahead of each Board meeting or event, to provide sufficient time for Board members to make cost-effective travel arrangements. Board members should retain a copy of this authorisation along with a copy of their claim, for four years to meet HMRC tax requirements. The Secretariat will also retain copies of the authorisation for claim processing and audit purposes.
35. The Secretariat will contact Board members to determine individuals' "standard travel arrangements" when they join the Board. Board members will therefore only need to provide details on occasions where travel is outside this standard plan.
36. The form should, where possible, be submitted electronically. However, hard copy versions can be processed where required. Scanned copies of all receipts must be sent along with an electronic submission; original receipts must be appended to hard copies submitted by post/by hand.
37. All forms must come to the Secretariat for review and authorisation. The Secretariat will liaise with Payroll to process expense claims and resolve issues. Please note shortly after pay day, Payroll will provide a breakdown of payments to Board members shortly after they are made.
38. Board members may claim certain expenses, for example rail, air fares and hotel accommodation, as soon as they have incurred the expense (with evidence/confirmation), rather than wait until after the meeting has taken place. This

recognises that Board members often make early bookings to take advantage of value-for-money tickets. Board members can then submit a supplementary claim to cover additional expenses, such as car parking, where receipts are only available on the day.

39. Claims for expenses should be submitted within one month of the Pension Board or sub-committee meetings, attaching all valid receipts.

Completing the form

40. Board members should complete the form by adding details i.e. date, purpose of expense / location, start and end times, subsistence (if any), mode of transport, number of miles (if any), Mileage rate. The costs will total automatically.
41. Attach receipts/tickets/vouchers/proof of purchase etc by scanning these and enclosing on the NCEF-1 (see third tab on the claim form) or providing originals by post. Any first-class bookings will require an accompanying screenshot illustrating the cost comparison with a standard ticket.
42. Ensure the policy declaration box at line 30 is checked, this will insert the date and update the "Agreed" box to True, a signature is also required at line 64, which will insert an electronic signature and the date, please ensure this is done before submitting.

Chair Guidance - Claim for Fees and Expenses

Completion Guidance

43. A staff number will be allocated upon appointment. Both fees and expenses should be claimed on form "claim for fees paid payment" (See Annex C).
44. **Fees:** The Chair should complete a "claim for fees paid payment" template and send it to the Secretariat on a monthly basis to ensure fees are accurate and paid on time. The Secretariat will authorise and submit for payment to payroll.data@education.gov.uk, on behalf of the Chair.
45. **Expenses:** Ahead of each Board meeting, sub-committee or event, the Secretariat will email pre-authorisation of travel expenses, to provide sufficient time for all Board members to make cost-effective travel arrangements. A copy will be retained by the Secretariat to support claims submitted by the Chair, and for audit purposes.

Annex A: Table of Provisions

Travel Costs	Subsistence	Overnight accommodation
<p>The DfE's travel policy states that travellers should always choose the cheapest way to travel.</p> <p>Rail: Actual reimbursement, within agreed limits (standard class travel only).</p> <p>Bus: Actual reimbursement, within agreed limits</p> <p>Taxi: Actual reimbursement, within agreed limits (DfE will only refund the costs of taxis under special circumstances including:</p> <ul style="list-style-type: none"> • Where there is no public transport available, for example, early in the morning or late at night when public transport does not run regularly. • As part of an agreed reasonable adjustment. • Where you are concerned about your safety. • When you have heavy luggage to carry. <p>The claim form should state which of these apply.</p> <p>Travel: You can now claim standard mileage for all miles travelled as per below (as long as prior authorisation to make the journey has been obtained from DfE officials and agreed as the most cost-effective method of travel.</p> <p>Car:</p> <ul style="list-style-type: none"> • Standard mileage up to 10,000 miles per year: 45p per mile • Over 10'000 miles year: 25p <p>Motorbikes:</p> <ul style="list-style-type: none"> • Up to 10,000 miles per year: 24p • Over 10'000 miles per year: 24p <p>Bike</p> <ul style="list-style-type: none"> • Up to 10,000 miles per year: 20p • Over 10'000 miles per year: 20p 	<p>With the prior approval of the Secretariat and on the presentation of a valid receipt, actual expenditure for the following may be reimbursed:</p> <ul style="list-style-type: none"> • Over 5 hours and there's no food provided: 1 meal £5 • Over 10 hours and there's no food provided: 2 meals £10 • Over 12 hours and there's no food provided: 3 meals £13.80 • Over 24 hours and breakfast is included in the hotel rate £21.25 • If breakfast is NOT included in hotel rate, then you have the maximum cost of another meal added to the 24-hour allowance above £5 • You have an allowance for breakfast on day 1 - if your official journey starts before 6.00am and is part of an overnight stay £5 • If you're away more than 24 hours and staying with friends or family, you can claim receipted actuals for lunch and an evening meal £21.25 <p style="text-align: center;">Please note that the department cannot reimburse the cost of alcoholic beverages.</p>	<p>With the prior approval of the Secretariat, overnight accommodation expenses may be reimbursed by the department, but not exceeding the following limits:</p> <ul style="list-style-type: none"> • outside London: £100.00 inc VAT • within London: £150.00 inc VAT <p>Where possible, breakfast should be included as part of the hotel package.</p> <p style="text-align: center;">Please note the department will not pay expenses if you have stayed with a relative.</p> <p>With the prior arrangement, and at the discretion of departmental officials the department's hotel provider can be used to book overnight accommodation for non-civil servants on departmental business.</p>

Annex B: Example NSEC-F form

Department for Education

Clear All
PDF
Print

Non Staff Expenses Claim Form
Department for Education

Payee Details

Name

Vendor Number [Click here to register as a vendor](#)

Expense Detail

Name
Enter your full name.

Date	Purpose of expense/location	Start Time	End Time	Subsistence	Public Transport	Mode of Transport/Engine	Total Miles	Mileage Rate	Mileage Amount	Other Expenses	Amount	Line No
									£ -		£ -	1
									£ -		£ -	2
									£ -		£ -	3
									£ -		£ -	4
									£ -		£ -	5
									£ -		£ -	6
									£ -		£ -	7
									£ -		£ -	8
									£ -		£ -	9
									£ -		£ -	10
Total Amount Claimed											£ -	

Additional Information

Declaration

By ticking the box, I declare this claim is accurate and made in accordance with the relevant policy/guidance. For mileage claims, I hold a driving licence and my car insurance permits the use of my vehicle on official business. All receipts will be retained by me for a period of 4 years.

Tick box **Date Agreed**

Attach
 Submit by Email

Finance Expense Administrators Use Only

Admin
Reset Form

1. Check the information on Non - Staff Expense Claim Form to be paid is correct.
2. Complete your Name and Due Date
3. Select a Company for each Line Number.
4. Complete Cost Centre Number and Account Code.
5. Declare you have fully checked the claim for reimbursement of expense.
6. Click on **'Manual Adjustments'** Button and follow the guidance on completing the UPS Template for Payr Manual Adjustments

Administrator Name

Due Date

Line No	Company	Cost Centre	Account Code	Activity Code	Analysis Code	Total Claimed
1	DFE Core STA TRA		- Exp - Purch Of Gds/Serv - Personnel	0000000	00000000	£ -
2	ESFA		- Exp - Purch Of Gds/Serv - Personnel	0000000	00000000	£ -
3				0000000	00000000	£ -
4				0000000	00000000	£ -
5				0000000	00000000	£ -
6				0000000	00000000	£ -
7				0000000	00000000	£ -
8				0000000	00000000	£ -
9				0000000	00000000	£ -
10				0000000	00000000	£ -
Total Amount Payable						£ -

Policy Declaration

By ticking this box, you are certifying that you have fully checked the claim for reimbursement of expenses and associated receipts and can confirm that is correct and compliant with policy.

Tick box **Date Agreed**

Signed by:

Annex C: Claim for Fees Paid Payment



Claim for Fees Paid Payment

Section 1 - Employee details

Surname

Forename

Employee number

NI Number

Section 2 - Payment details

Please either make your claim in days or hours not both for the same date claimed.

Date (s) Worked	No of days	Or number of hours	Daily rate / Hourly rate to be applied for the date claimed	Location
	Total = days	Total = hours	Claim Total £	

Section 3 - Expenses claimed

Date of expense claim	Expense type	Amount of claim	No of Miles	Mileage rate
		Expenses Total = £		

I declare this claim is accurate and made in in accordance with policy guidance. For mileage claims, I hold a valid driving licence and my car insurance permits the use of my vehicle on official business. All receipts will be retained by me for a period of 4 years.

Signature

Date

Section 4 - Manager Approval

Please check the correct hourly or daily rates have been claimed in section 2

Cost Centre

I confirm that all the fields above are accurate to the best of my knowledge, in accordance with organisational policies.

Full Name

Tel No

Employee number

Date

When completed this form should be emailed to payroll.data@education.gov.uk