



Department
for Education

Teachers' Pension Scheme Pension Board

Expenses Policy

August 2026

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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.
3. All Board Members are responsible for ensuring no unnecessary costs are incurred and that DfE receives good value in its use of public funds.
4. You should also consider the requirement for transparency relating to travel and expenses expenditure through Freedom of Information requests (FOI's), Parliamentary Questions (PQ's) and other publication rules, including: the quarterly publication of Board members' expenses on our external website.

Key Questions

Before taking the decision to incur any costs, either for pre-paid booking (e.g. rail tickets, hotel rooms) or expenses (e.g. taxi fares, subsistence payments), you should carefully consider the following:

- Do I need to make this journey?
- Am I using the most sustainable method of transport?
- If I must travel, how can I make the most out of this journey? For example, can I schedule other meetings with colleagues at that location on the same day?
- If I must travel, have I taken all reasonable steps to minimise the costs I will incur? For example:
 - can I travel off-peak?
 - have I considered a split rail ticket?
 - can I book an advance ticket?
 - do I need to stay overnight?

Hotel Expenses

5. Where there is a requirement for overnight stay in a hotel, **this must be authorised by the Secretariat prior to any booking being made**. The Secretariat can assist with booking hotel accommodation on behalf of an individual but will require adequate notice and prior authorisation from within the department. A request form can be requested from the Secretariat, this should be completed and returned at least 3 weeks prior to the meeting. **Annex C**. If individuals are booking their own hotel accommodation, they must adhere to agreed limits as stated in **Annex A** of the expenses policy.
6. 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.

7. Overnight accommodation and overnight subsistence are not payable:
 - when travel to and from home on the day of the meeting is reasonable (Accommodation only).
 - if meals are provided (Subsistence only),
 - if receipts are not submitted.
 - for alcoholic drinks; or
 - when you eat at home or bring food from home (subsistence only)
 - when you have stayed with a relative (Accommodation only)
8. Approval from the Deputy Director, Teachers' Pensions 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

9. 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

10. 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

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. ***If you book a ticket other than an advance standard ticket, you must obtain Secretariat written approval before booking.***

11. 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.
12. 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.

13. 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.
14. Where Board members arrive at a train station earlier than their booked train, they **should not** purchase a second ticket to travel on an earlier train, except at their own expense.

Railcards

15. 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.
16. However, Board members may wish to use a personal railcard to purchase discounted rail tickets; this is a personal decision.

Taxi Travel

17. The department is committed to adopting more sustainable travel behaviours - both to save money and reduce carbon dioxide emissions.
18. Taxi travel is often expensive, so may **only** be used under certain circumstances, generally not at all in London, ***and always with prior approval from the department through the secretariat.*** 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.
19. Individuals should retain receipts and submit to the Secretariat for reimbursement, in the usual manner.

Car Travel

20. Where a Board member chooses to use their own vehicle in preference to public transport (e.g. for convenience), mileage can be claimed at: **55p per mile** for the first 10,000 business miles in a tax year; 25p per mile thereafter.
21. 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. A Driver Declaration Form must be completed prior to travel. Secretariat can provide you with a copy of this form on request. ***Annex B.***

22. Public Transport Rate is based on an average cost of public transport; therefore, this rate reimburses travelling costs.
23. 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 the most cost-effective means of travel was public transport, as opposed to using your own private vehicle.
24. 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

25. 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 several 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

26. 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.
27. You are entirely responsible for any car parking, or other traffic-offence related, fines.

Supply Cover

28. 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

29. 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.
30. Pension Board members should submit their travel and subsistence claims within one month of incurring the business costs to the Secretariat via email: TPS.PENSIONBOARDSECRETARIAT@education.gov.uk. All valid receipts should be attached.
31. Before booking any travel arrangements approval must be sought from the Secretariat. 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.
32. 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.
33. The Secretariat will liaise with Payroll to process expense claims and resolve issues.
34. Board members may claim certain expenses, for example rail fare 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.
35. Claims for expenses should be submitted within one month of the Pension Board or sub-committee meetings, attaching all valid receipts.

Chair and Independent Pension Specialist (IPS) Guidance - Claim for Fees and Expenses

Completion Guidance

36. A staff number will be allocated upon appointment.
37. **Fees:** The Chair and IPS should send a copy of their fees and expenses to the Secretariat monthly to ensure fees are accurate and paid on time. The Secretariat will authorise and submit for payment on behalf of the Chair and IPS.
38. **Expenses:** Before booking any travel arrangements approval must be sought from the Secretariat. 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.

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 (if 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: 55p 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><i>With the prior approval of the Secretariat</i> 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 £6.25 Over 10 hours and there's no food provided: 2 meals £12.50 Over 12 hours and there's no food provided: 3 meals £17.25 Over 24 hours and breakfast is included in the hotel rate £26.56 If breakfast is not included with overnight accommodation, an additional £6.25 can be added to the 24-hour allowance for the cost of breakfast. You have an allowance for breakfast on day 1 - if your official journey starts before 6.00am and is part of an overnight stay £6.25 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 £26.56 <p>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: £110.00 inc VAT within London: £160.00 inc VAT <p>Where possible, breakfast should be included as part of the hotel package.</p> <p>Please note the department will not pay expenses if you have stayed with a relative.</p> <p>With prior arrangement, and at the approval of the Secretariat the departments hotel provider can be used to book overnight accommodation for non-civil servants on departmental business.</p>

Annex B: Driver Declaration Form

Driver Declaration Form

If you drive on board business, in a private vehicle, you must complete this declaration form annually, by the end of March for the next financial year. If any details change in year (e.g. change of vehicle), then a new form must be completed. A new declaration must still be signed at the end of March each year.

You will need to provide all relevant documentation with the completed form. If the driver uses their own private motor vehicle for travel on official business, a check at 12 monthly intervals that the driver's motor insurance policy is up to date; meets insurance requirements and that business use is provided under the insurance cover.

Section A – to be completed **only** if using private vehicle.

Name (Block Capitals)			
Vendor number		Driving licence number	
Registration No.		Registration Date	
Vehicle Make		Vehicle Model	
Insurance company		Policy No. and expiry date	

I declare that I hold a full valid driving licence; my vehicle is roadworthy and has a valid MOT certificate; I have read and understand the insurance conditions outlined in the travel and expenses policy. In the event of an accident, I will pursue any claim with my insurers and not the Department. I have provided the following original documents:

- Vehicle insurance policy
- Driving licence
- MOT certificate

I understand that authority to drive is dependent on my continuing to hold a full driving licence and where I seek authority to use my private vehicle for official business, that my motor insurance meets requirements outlined in the travel and expenses guidance and that I am fully insured for business use.

Section B – to be completed by all drivers

I undertake to comply with DVLA requirements for Driver Licensing with regard to health and eyesight and that I shall, where required, notify the Department and the DVLA of any medical condition that may affect my ability to drive. I confirm that my eyesight meets the legal standard required and that where I require corrective lenses for driving these will be worn.

If at any time any of my circumstances change which may affect my right or ability to drive, I undertake to inform the Department without delay.

I can confirm that the above details are correct and that my private vehicle or any hire car I use will be in accordance with the conditions set out in the Travel and Expenses policy.

Board Member Signature: **Date**

I confirm that I have seen the above-mentioned documents and am satisfied that they meet the departmental travel policy requirements.

DfE Employee name (print):.....

Signature: **Date**

Annex C: Accommodation Request

Name:	
Date for booking:	
Reason for booking: i.e Board meeting	
Any special requirements:	
Signed: (Board Member)	Date:

For office use only

I approve the above booking can be made.

Signed	Date:
Print name	
(Line manager)	

Hotel Name:	
Booked by:	
Confirmation received:	Date:

Annex D: Train Travel Request Form

Name:	
From: (Station Name)	
Date and Time Requested:	
To: (Station Name)	
Return Journey Date and Time:	
Requirements: reserved seat, quiet coach, near socket, near toilet etc.	
Signed: (Board Member)	Date:

For office use only

I approve the above booking can be made.

Signed	Date:
Print name	
(Line manager)	

Booked by:	
Confirmation received:	Date: