

TRAVEL EXPENSES & SUBSISTENCE POLICY

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TRAVEL EXPENSES & SUBSISTENCE POLICY

The following Policy applies to all staff, governors and volunteers claiming travel expenses for business mileage and subsistence expenses.

1. Executive Summary

The Policy covers the payment of travel expenses in relation to business travel and subsistence expenses and the procedures to be followed in order to make travel and subsistence claims, in order to ensure consistency and efficiency of payment and due diligence in driver safety.

2. Context

The College travel expense policy is within the HM Revenue and Customs guidelines.

3. Travel Policy

- 3.1 A payment of 25p per mile (including all mileage above 10,000 miles per annum) may be claimed for travel expenses incurred in the performance of College duties. Full reasons for travel and details of location must be indicated on the travel expense form and authorised by the appropriate Line Manager in line Financial Regulations.
- 3.2 Car owners may use their own transport for journeys, provided the car is insured for business mileage. However, where alternative public transport is available **and it is the cheaper form of travel**, a maximum of the equivalent to second class rail fare should be claimed. Discretion will be shown in situations where public transport is impossible or impractical, in which case the Line Manager must authorise appropriate payment. Second class rail fare and any additional public transport costs incurred will be reimbursed upon the production of appropriate receipts.
- 3.3 In most cases employees will have a College work place agreed as the "designated place of work" (DPW) (e.g. Skipton, Aviation Academy, Tyro Scarborough, Ripon Evolve) within the College's multi-site premises. The DPW will be the place from which employees would normally work. Mileage cannot be claimed for the journey to or from home and the DPW. Travel to a site which is not the DPW for that employee would normally be claimed from the DPW. However, if travelling on College business directly from home (where this is not the DPW) the normal daily home/work mileage should be DEDUCTED from the total claim. If the site is nearer to the employee's home than the DPW no claim can be made. This will apply whether travel takes place on a normal working day or any other day. For example a member of staff lives 3 miles from their DPW and is travelling 10 miles to a alternative site. The member of staff can claim for 7 miles of travel (10 miles travel less 3 miles travel to DPW). If the journey in this example was to a place of work 2 miles from the member of staffs home then no claim could be made (3 miles is greater than 2 miles).
- 3.4 Travel expenses will be paid to interview candidates upon request, in cases of long distance travel (over 30 miles). Payment will be made, upon the production of appropriate receipts to the equivalent value of a second class rail fare. Overnight accommodation may be agreed in special circumstances, at the discretion of the Principal.
- 3.5 The Driving at Work regulations impose a duty on the employer to take reasonable steps to ensure the safety of employees undertaking business journeys in their own vehicles by

ensuring they have a valid driving licence, that the vehicle being driven is roadworthy and is insured specifically for business use. Before travel claims can be paid, the claimant must submit, with the first claim of each financial year, certified copies of their driving licence, motor insurance certificate with business cover and where applicable MOT certificate, together with a "Driver Policy Acceptance Form", to confirm that the College Driver Policy has been read and understood. All documents should be duly verified and certified by the Line Manager, against the original driver documents. This process will be repeated annually at the beginning of each financial year or no later than the submission of the first claim of the year. The financial year commences in August.

- 3.6 Any in year changes in staff work transport must be notified to the Finance Department through the above process.
- 3.7 All staff will be required to sign claims for business mileage confirming that they hold a valid driving licence and motor insurance certificate with cover for business use and where applicable MOT certificate, relating to that claim.
- 3.8. All travel claims must be submitted within two months of travel and must reach the Finance Department with authorised signatures by the 7th of each month to be paid, alongside normal pay, in the same month. Travel claims can only be approved for payment for two months. For example, travel claims to be made by 7 October should be for September and August only. Any older claims should not be authorised by the budget holder and the member of staff informed.
- 3.9 Guidance on completion of the travel expense claim form is included in Appendix 1 and guidance for manager approval procedure is included in Appendix 2.

4. Subsistence Policy

- 4.1 Under normal circumstances employees will be expected to provide their own lunch and refreshments during working hours.

Employees visiting external organisations will normally be provided with complimentary refreshments. Where refreshments are not provided on external visits, employees will be expected to make their own arrangements for refreshments.

- 4.2 For residential visits a daily subsistence allowance will be agreed in line with the different types of residentials. Subsistence in this case will normally be paid in advance or by a cash advance.
 - Full Board - no further entitlement
 - Half Board - further entitlement to lunch
 - Bed and Breakfast - further entitlement to lunch and evening meal
 - Self-Catering - full entitlement to breakfast, lunch and evening meal
- 4.3 Subsistence allowances for residential visits (NB Where the cost of living differs significantly from the UK, reasonable adjustments may be made). Standard allowance:
 - Breakfast - £5.00 maximum
 - Lunch - £7.00 maximum
 - Evening Meal - £12.00 maximum

4.4 Subsistence allowances will be reimbursed by the Finance Department upon the completion of the “Reimbursement of Funds” form and the production of receipts. Failure to provide relevant receipts can affect income tax charged to the member of staff.

Links to other policies:

[Staff Code of Conduct](#)

[Health & Safety Policy](#)

[Disciplinary & Dismissal Procedures](#)

APPENDIX 1 - TRAVEL CLAIM FORM – GUIDANCE FOR CORRECT COMPLETION

1. The Travel Claim Form is two pages, both sides to be printed on one piece of paper. Ensure that all areas are completed or it will be returned to you.
2. This form is not linked to locations and mileage. Ideally create a master copy to keep on your computer with the information already complete for e.g. nominal code, name of person authorising the claim etc. Each month complete the form on your computer so that it is legible and you keep a copy.
3. If you are a home based assessor, please ensure you have ticked the box.
4. If you travel from your home address to a site other than your usual place of work you must deduct your normal daily mileage from your claim by completing the relevant boxes.
5. Once completed the totals should add up automatically however please check in case you have changed the formatting.
6. Please complete the Nominal Code box with the correct code, your budget holder will know what this is. Also enter the name of the person you are asking to sign your form and their job title.
7. Your completed form should be sent electronically to Print your line manager/budget holder for authorisation/signature in time for your form to be in Finance for the 7th of the month.
8. Claims will only be paid for the previous two months – for example claims required in the Finance office for 7 October should be made for September and August only.

APPENDIX 2 - TRAVEL EXPENSES PROCEDURE FOR BUDGET HOLDERS

Many travel expenses claims have important information missing, so further to the recent all staff email with an updated claim form please see below important information for budget holders.

Please follow these procedures.

1. Check that the name address and employee reference number is completed.
2. Encourage your staff to use a computer to complete the form, they will then have a blank master copy already completed with standard information such as the nominal code and your name. They will also have a copy to refer to should they have a query.
3. Separate claim forms must be completed for each budget holder. Budget holders cannot sign on behalf of another budget holder.
4. All claims must be checked for legitimate journeys, correct totals, and receipts where appropriate
5. Normal daily mileage must be deducted when a member of staff claims travel from home
6. Travel claims can only be approved for payment for two months. For example, travel claims to be made by 7 October should be for September and August only. Any older claims should not be authorised by you and the member of staff informed.
7. Please ensure that the correct nominal code is on the form. This will be in the form of ABC1234.
8. The nominal codes you will use the most are:
 - 2101 Travel and Subsistence
 - 2102 Public transport
 - 3005 Postage
 - 3009 Computer Consumables

Claims for these and any other items should be made on the **Reimbursement of Funds Claim Form** (not on the Travel Expenses Form)

10. Some areas of college also use project codes so the nominal code will be in the form of ABC1234.1234.
11. These are some examples of the codes:
 - YTY2101 = Tyro Skipton.Travel and Subsistence
 - WBL2102 = Work Based Learning.Public Transport
 - PRO2101.1265 = Projects.Travel & Subsistence.Big Lottery Grant
12. Please ensure that every form has the correct nominal code any claims with missing codes risk being charged to the wrong budget or will be returned to the budget holder.
13. It is often difficult to know who the budget holder is, so print the name of the person authorising the claim or ensure the member of staff has completed this (see point 2 above).
14. All travel claims should be completed and authorised and be in the Finance office for the 7th of the month.