



POLICY STATEMENT

Policy Title: Travelling and Subsistence Expenses

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- Appendix A - Mileage Rates
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1. TRAVELLING AND SUBSISTENCE EXPENSES POLICY

Expenses will be reimbursed by the College where they have been incurred by staff in the performance of their duties including staff development activity. The claiming and payment of travelling and subsistence expenses are based on the following principles:

1.1 Official journeys are:

- (a) necessary to enable a member of staff to perform his/her duties properly;
- (b) undertaken with the approval of his/her Head or the appropriate member of the College Management Team or designated representative and duly authorised when claims are submitted.

1.2 The authorisation of claims shall be taken to mean that the certifying person is satisfied that:

- the journeys were authorised.
- the expenses were properly and necessarily incurred.
- the allowances are properly payable by the College.

1.3 Subsistence expenses are reimbursed on the basis that expenditure has actually been incurred by a member of staff on the meals and beverages for which the expenses are claimed.

1.4 The general principle of reasonableness underlies the claiming and payment of travelling and subsistence expenses. Staff have a responsibility to ensure that the cost to the College is kept to a minimum without unduly reducing the efficiency with which they carry out their duties. This will include choosing the most cost effective method of travel and, where applicable, accommodation.

1.5 All claims must be consistent with an individual's conditions of service. As with all expenditure, travelling and subsistence expenses will from time to time be subject to inspection and analysis by the College's auditors and H.M. Customs and Excise.

1.6 Mileage and subsistence rates are shown in Appendices A & B. Rates will be reviewed for implementation in August of each year and members of staff are asked to check that they have the latest available rates. Finance and Human Resources Department will hold copies and they will also be available on the College Intranet site.

1.7 All claims must be submitted within three months of the expenditure being incurred. Receipts must be provided to substantiate claims.

2. OFFICIAL BUSINESS MILEAGE

Staff should ensure that the most cost effective method of travel is considered for all official journeys. This will include:

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- Travel by privately owned car
- Public Transport (bus or second class rail travel)
- The college pool car
- Hire Car

2.1 Travel by privately owned car

2.1.1 Staff may be required, or request, to use a privately owned car in the carrying out of their day to day duties or for ad hoc official duties. The driver, not the College, is personally liable for any incident. Staff must therefore ensure that his/her own private motor insurance policy is comprehensive and permits the use of his/her own vehicle for the purpose of travel on College business.

2.1.2 Further, before staff can use their own vehicles for business travel they must have the following documents checked by their departmental/faculty office:

- driving licence,
- MOT certificate
- business insurance.

These documents must be re-inspected at the start of each academic year (September) and a record of the check should be kept by business support teams, or the faulty admin hubs at Kings Road and Goschen as appropriate. Authorised signatories must ensure that these documents are up to date prior to signing off claims. Payments will not be made unless these documents have been provided.

2.1.3 The College bus should be used for travel between Kings Road and Goschen and/ or the City Centre. Mileage will not be reimbursed for journeys undertaken by private cars, unless a member of the College Management Team has specifically determined that using the bus is deemed unreasonable. Furthermore, the college pool car should be considered for all journeys except travel between the main college sites.

2.1.4 Private cars should not be used for journeys in excess of 120 miles in total. Where mileage is expected to exceed this, public transport, the college pool car, or, if this is not available, a hire car should be used. Staff who use their own private car for journeys in excess of the approved mileage will have mileage claims restricted to hire car rental and refuelling costs, as determined by the Finance Department.

2.1.5 If a member of staff travels directly from home to place of duty and/or returns home directly from that place of duty, the mileage to be claimed is the mileage actually incurred less the normal mileage of travelling to and/or from the individual's home and usual workplace i.e. the excess mileage.

2.1.6 Rates for mileage are detailed in Appendix A and will be reviewed each August. They will be published on the College's Intranet site.

2.1.7 Reimbursement for passengers who are travelling for the same business reason may be claimed (see Appendix A). Costs incurred by travelling companions not engaged in official College business may not be claimed. In either event, details of all travellers must be named.

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- 2.1.8 Mileage claims must be submitted electronically, using the travel and subsistence claim form available on the finance intranet site. All claims must be authorised by the line manager/departmental authorised signatory, who is responsible for ensuring claims have been properly incurred for official business and comply with this policy. For guidance on completing electronic claims, please see "Travel and Subsistence Claim Form User Notes" which are also to be found on the Finance page of the intranet site.
- 2.1.9 A separate claim should be made for each calendar month. Payment is made by direct credit transfer.
- 2.1.10 Mileage may only be claimed where a member of staff is using their own car. Staff using a hire car should claim for fuel purchased in accordance with section 8 below.

2.2 Bicycle and Motor Cycle Users

A mileage rate is payable to a member of staff who in the course of College business has by necessity to use his/her bicycle or motor cycle. The same rules for insurance apply as for car travel.

Mileage should be claimed using the electronic claim form in the same way as by private car users.

The mileage rate is given in Appendix A.

2.3 Foreign travel/Student visits

For one off journeys involving foreign travel, air travel, accompanied student visits etc. a Travel and Subsistence Approval Booking Form must be completed and submitted 14 days prior to any relevant trip.

At the same time foreign currency and/or a cash advance may be requested from the cash office. All receipts must be retained for reconciliation and returned to the cash office together with any unused balance of the cash advance within seven days of completion of the relevant trip.

2.4 Validation

Claims will subject to final scrutiny, before payment, by the Finance Department. From time to time it will be necessary for further information to be sought in support of a claim. An independent supporting record should be kept (e.g. diary). Claiming sums for travel not actually taken, is fraudulent and defrauding the College. False claims may lead to dismissal.

3. CAR PARKING/TOLL FEES

Parking fees will be reimbursed when it has been necessary for a member of staff to use a car park as a result of undertaking travel on official business i.e. not for normal home to work travel. The same applies to motorway and other toll fees. These expenses should be included on the travel and subsistence claim form, and supported with a receipt.

4. FINES AND PENALTIES

Car parking fines, congestion charge fines or fines for other motoring related penalties are the responsibility of the individual and will not be reimbursed by the College.

5. INSURANCE

If using a private vehicle for business purposes (including staff development), employees should ensure that they have appropriate motor insurance cover. See 2.1. and 2.2.

6. PUBLIC TRANSPORT

- 6.1 Public transport will normally be used for journeys:
- (a) where it is practicable and cheaper;
 - (b) where the employee does not have access to a vehicle.

This includes the use of the college bus for travel between the main sites of Kings Road and Goschen Centre and the City Centre.

- 6.2 The College will only be responsible for the reimbursement of the cost of official journeys. Reimbursement will be the cost of the actual fare incurred or the cost that would have been incurred if the journey had started and finished at the normal place of work, whichever is the lower.

6.3 Rail Travel

Where dates of travel are known in advance then discount fares must be obtained. Claimants should ensure that they secure the best price possible by adopting flexible travel arrangements and booking tickets in advance of the day of travel. Due to differing discount rates, it may be appropriate to purchase two single tickets rather than a return ticket.

Travel will normally be second class. First class travel is at the discretion of a member of the College Senior Leadership Team.

Expense claims must have attached to them as supporting documentation either the actual train tickets or a receipt from the train company. Receipts should be requested at the time of ticket purchase as they may not be given automatically.

6.4 Air Travel

All journeys by air travel within the UK should be arranged on economy class basis. A receipt should be requested at the time of ticket purchase. Claimants should seek to minimise the cost of air travel by booking tickets in advance, taking advantage of early booking discounts where available.

In the case of overseas travel, particularly where costs are to be funded by the College, it is necessary to justify the journey. All overseas travel must have the prior approval of a member of the Senior Leadership Team, or in the case of the Principal, the Chair of Governors. In evaluating the reason for the journey, consideration will be given to how the proposed travel fits with the College's overall strategy and what outputs/outcomes are expected to be achieved / delivered.

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Expenses incurred whilst overseas will be reimbursed in accordance with the principles laid down in College Financial Regulations. Specifically, where expenses are incurred in foreign currencies, the amounts should be shown with the currency in question clearly marked. Reimbursement will be made in Sterling. The rate of exchange will be the rate in force on the date the claim is processed, as calculated by the Finance Department.

7. COLLEGE POOL CAR

The College has two pool cars available for use by staff in the course of their business activities. These cars can be used for short journeys where public transport or a privately owned car is not available, and **must** be considered for all journeys in excess of the approved mileage claim limits, currently 120 miles, prior to resorting to a hire car. Availability and booking of these cars should be determined from the estates department.

8. CAR HIRE

For longer journeys where the pool car is unavailable, the use of a hire car will be permitted where car travel is determined to be the most reasonable means of travel, including discounted train tickets, therefore journeys should be pre-planned wherever possible.

A Hire vehicle should be ordered through:

- (1) the faculty admin office for faculty staff
- (2) administrative support staff for business support departments.

Normal procurement procedures in accordance with Financial Regulations will apply. The car must be hired from the college approved hire car list where special negotiated rates will apply. The College will pay the Hire Company direct.

Hire cars should be returned with a full tank of petrol. The costs of the fuel will be reimbursed on submission of a travel and subsistence claim and supporting receipts.

9. TAXIS

Wherever possible, staff should use public transport or a privately owned vehicle for travel on College business. Taxis should be used only when it is not practicable to take any other form of transport and, if a taxi is used, reasons must be given when claiming. Taxis for travel in the Plymouth area should be booked from the College approved taxi provider.

Travel by taxi should be kept to a minimum and must not be used for long journeys.

Where taxi fares are paid direct, claimants should obtain an official receipt from the taxi driver to substantiate the travel expense claim. Where it is expected that the taxi fare will exceed £20, permission to use a taxi must be sought in advance from a member of the College Senior Leadership Team.

10. STAFF DEVELOPMENT ACTIVITIES

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Employees travelling to staff development activities must have already obtained advance approval via the separate Staff Training and Development procedure.

If approved, all relevant claims should be electronically claimed via Staff Development in accordance with the relevant section of the "Travel and Subsistence Claim Form User Notes".

11. SUBSISTENCE EXPENSES

11.1 Subsistence expenses will be payable to members of staff who are prevented by their official duties from taking a meal at their home, administrative centre or establishment where they normally take their meals if they incur additional expenditure.

11.2 In the case of meals, subsistence expenses can be claimed where the establishment visited is five miles or more (single journey) from the employee's normal work place. Accepted time periods which apply to the payment of specific subsistence expenses are:

Breakfast: Employees must be on site by 7.00am

Lunch: Employees are necessarily offsite between 12.00 and 2.30pm

Dinner: Payable when an employee works after 8.30pm

11.3 Subsistence should be reclaimed using the electronic travel and subsistence form, and actual start and finish times away from the office must be quoted on the form. Subsistence expenses should not normally exceed the amounts detailed in Appendix B. The college will not reimburse the costs of alcoholic drinks taken with or without meals. All subsistence claims are required to be authorised by the appropriate line manager/faculty authorised signatory and supported by receipts.

11.4 Where an employee, in the course of his/her duty, has to stay overnight, he/she is entitled to claim the actual cost of an evening meal and bed and breakfast. Receipts must be submitted in accordance with the "Travel and Subsistence Claim Form User Notes". The College will reimburse 'reasonable expenditure' and staff are advised to seek advice from the Finance Department prior to booking accommodation on what would constitute reasonable expenditure.

11.5 For duties undertaken overseas, it is not appropriate for the College to prescribe fixed subsistence rates, given the numerous factors which can cause costs to fluctuate. Employees undertaking travel abroad should therefore agree with the appropriate member of the Senior Leadership Team, or in the case of the Principal, the Chair of Governors, prior to departure, a daily maximum subsistence rate, to cover hotel costs, meals and incidental expenses.

11.6 Reimbursement will be for actual costs incurred within this maximum. In all cases, the Senior Leadership Team Member will take advice from the International and Finance offices before agreeing the rate. Rates agreed should reflect an appropriate balance between the need to control costs and the employee's legitimate need to enjoy a level of comfort sufficient to ensure that duties can be accomplished efficiently.

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- 11.7 It is not possible to express this in guideline hotel or restaurant ratings, since categorisation systems vary widely between countries. As a general guide, accommodation should be comfortable, clean, and provided with private bathroom facilities, telephone and, wherever possible access to a fax facility; restaurants used should be middle-range, capable of providing well-cooked meals in comfortable surroundings.
- 11.8 Where it is necessary, in the discharge of College duties or in the interest of promoting good-will, to return hospitality whilst abroad, the cost of this may legitimately be claimed (receipts must be obtained).

12. TAX INFORMATION

The H.M Revenue and Customs has issued a dispensation to the College in respect of these Regulations. This relieves the College of the obligation to report expenses paid under these Regulations to the Inland Revenue at the end of each tax year. It also means that the employee does not have to report any expenses claimed under these Regulations on their tax return. The College is not required by the Inland Revenue to provide employees with details of their claims in any tax year though it will do so if requested. Further information on using your own car for work is available from the Inland Revenue.

Dates of review:

Issue Date	June 2008
Review date	April 2009
Review date	August 2011
Review date	December 2013
Review date	August 2015
Next review date	August 2017

MILEAGE RATES

(as at January 2014)

BUSINESS MILEAGE RATES

Cars and vans:

On the first 10,000 miles in the tax year 40p per mile

On each additional mile over 10,000 miles 25p per mile

Allowance for one or more passengers (who must be fellow employees making the same business trip) 5p per mile

Motorcycles 24p per mile

Bicycles (for short business journeys only) 20p per mile

SUBSISTENCE RATES

The actual cost not normally exceeding the amounts quoted below will be paid when supported by receipts. The general principle of reasonableness applies.

Breakfast	£ 5.50
Lunch	6.50
Dinner	12.00

INITIAL SCREENING FOR EQUALITY IMPACT ASSESSMENT

1. Name of strategy, policy, procedure, practice or provision

Travelling and Subsistence
Expenses Policy and Procedures

2. The person responsible for this screening? This should be the person able to make changes to the strategy, policy, procedure, practice or provision

Name: S Wilson	Telephone: 5891
Role: HoF	E-mail
Team: Finance	Date of screening 18/12/2013

3. Briefly, what is the purpose of this strategy, policy, procedure, practice or provision?

Explanation of and rules for the policy for controlling all travel or subsistence claims made by College staff while on official duties.

4. Who will implement this item?

Head of Finance

5. Is this a new or existing strategy, policy, procedure, practice or provision?

Amendment and updating of existing policy

6. Who is likely to be affected by it?

All employees

7. Who has been consulted on this?

	Yes	No
Trade unions		
Students		
Representatives of disadvantaged groups <i>specify which</i>		
External bodies <i>specify which</i>		
Other – <i>if so who</i>	<ul style="list-style-type: none"> • Head of Estates • Administrators of existing policy within Finance. • Deputy Principal Finance and Resources 	

8. What evidence have you used for this screening? Consider internal and external data

Guidance from H M Revenue and Customs
 AOC Finance Directors college survey on travel and subsistence rates

9. What impact would this item have on different groups?

		Positive	Negative	Neutral	No or insufficient Evidence
Could any group be affected?	Age			X	
	Disability			X	
	Ethnicity			X	
	Gender			X	
	Religion/belief			X	
	Sexual orientation			X	
Could it help promote equal opportunities for any of these groups?	Age			X	
	Disability			X	
	Ethnicity			X	
	Gender			X	
	Religion/belief			X	
	Sexual orientation			X	
Would it affect good relations between groups?	Age			X	
	Disability			X	
	Ethnicity			X	
	Gender			X	
	Religion/belief			X	
	Sexual orientation			X	
Would it eliminate harassment of individuals from these groups?	Age			X	
	Disability			X	
	Ethnicity			X	
	Gender			X	
	Religion/belief			X	
	Sexual orientation			X	
Would it encourage participation in public life?	Age			X	
	Disability			X	
	Ethnicity			X	
	Gender			X	
	Religion/belief			X	
	Sexual orientation			X	

10. If you have identified that this item might have a negative impact on any group you need to carry out a full impact assessment. Should a full assessment be carried out?

NO

11. If you have identified a negative impact in question 9 please complete this section

Are there any related strategies, policies, procedures, practices or provision that need to be assessed alongside this screening?	YES	NO
If so, which ones?		

We have carried out an initial screening of this strategy, policy, procedure, practice or provision (delete those that do not apply) and a full Impact Assessment is / is not required

Signed by:

Date: 18/12/13

Name (please print): Sandra Wilson

Role: Head of Finance

Countersigned by:

Date: 20/12/13

Name (please print): Gil Snook

Role: Head of Estates

Date for Review: August 2015

An electronic copy must be sent to Vice Principal (resources) and will be summarised on every College web page via the footer "Equality and Diversity" and on the intranet sites. The original signed paper copy and an electronic copy of both this initial screening and where required the impact assessment should be kept by the post-holder leading on the policy