



University of Plymouth

Staff Travel and Subsistence Policy

1st August 2017

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1. Principles

- 1.1 This policy sets out the rules for claiming travel, accommodation, subsistence and business entertainment expenses.
- 1.2 This policy applies to all staff of the University, its subsidiary undertakings and the University Board of Governors and its Committees.
- 1.3 If an external grant or research funder stipulates higher financial limits this University policy and its financial regulations will take precedence. If external funders stipulate lower financial limits then the external funder requirements will take precedence as this will represent the maximum they are willing to reimburse.
- 1.4 The University is an exempt charity, receives public funds and is subject to Freedom of Information requests. It is also subject to considerable scrutiny from funders and their auditors.
- 1.5 The University will reimburse staff for expenses which they actually, necessarily and exclusively incur in the course of official University business and are authorised in advance by the line manager/budget holder. This will be in accordance with this policy, the University Financial Regulations and the requirements of HM Revenue and Customs (HMR&C) legislation.
- 1.6 The University reserves the right to refuse reimbursement or will require repayment for any claim which does not conform to this policy. Those that persistently exceed mandatory or guideline amounts will be referred to the Chief Financial Officer (CFO). The CFO may ask claimants for their justification and has the right to impose restriction on current and future claims.
- 1.7 Compliance with this policy will ensure that the member of staff, or the University, does not incur a tax or national insurance liability and that staff need not report expenses on their tax returns. Responsibility for compliance with this policy rests with members of staff making claims for the reimbursement of expenses and their approving line manager/budget holder.
- 1.8 Staff members that approve expense claims are expected to verify expenditure against receipts in either electronic or hard copy form.

2. Scope

- 2.1 Travel and subsistence costs are a large element of controllable cost and the University expects employees to minimise costs without impairing the efficiency of the University. Consideration should be given to the necessity of travel and whether other communications, such as conference calls and video conferencing could be effectively used instead. Consideration should be given to the most cost effective method of travel to demonstrate value for money.
- 2.2 The University uses a travel management company (TMC). The TMC provides an online booking tool for travel and accommodation and an offline support service for complex bookings. The use of a TMC ensures that University staff and the University benefit from the following, full duty of care 24 hour emergency help, dedicated account manager and account management and ensures that the University achieves value for money in its travel bookings.
- 2.3 It is expected that the TMC is used for travel bookings, however where better value can be secured elsewhere, to include preferred rates directly with hotels, it is acceptable to book outside of the TMC. It should be noted that the effort to secure lower prices should not outweigh the cost saving achieved and in any such instance evidence of the better value achieved compared to the TMC quote must be retained and maybe subject to review as part of financial control processes.

3. Responsibilities

Of the University:

- 3.1 To ensure that work related travel is organised as safely and efficiently as possible.
- 3.2 To reimburse staff as efficiently as possible for reasonable business costs incurred.

Of staff:

- 3.3 To refer to the Safety policy code of practice and where necessary the University's Guidance on travelling and working overseas when planning and booking any activity off site.
- 3.4 Proposed travel arrangements are agreed in advance with the appropriate managers or budget authority and should achieve value for money.
- 3.5 That bookings and claims are made in accordance with this policy and University Financial Regulations.
- 3.6 Expense claims shall be submitted via Web Expenses.

- 3.7 Itemised receipts can either be scanned and attached to the web expense or retained by the staff member for 7 years. All expense claims are subject to random spot checks performed by the University's Finance department.
- 3.8 Claims must be supported by original itemised receipts that clearly identify what has been paid. Where receipts are not provided and there is no reasonable justification for this, the expenses will not be reimbursed.
- 3.9 In the exceptional case of lost receipts where there is acceptable justification, expenses will be paid up to the maximum of current travel and subsistence rates.
- 3.10 It is important that VAT invoices are provided wherever possible with claims, in order to ensure that the University can recover the full amount of VAT to which it is entitled.
- 3.11 Original receipts will need to be retained if it is a funder requirement, such as expenditure relating to EU funded projects.
- 3.12 Claims should be submitted within three months of returning from travel, unless there are legitimate reasons for late submission. All claims must be submitted within 1 month of the financial year i.e. 31st July to which they relate.
- 3.13 Staff that qualify for an advance for travel and subsistence expenditure must adhere to the forms and guidance provided on the finance community.
- 3.14 False or fraudulent claims will be dealt with under the University disciplinary process.

4. Travel

Private Car, Motorcycle and Bicycle

- 4.1 Employees who wish to use their own private car or motorcycle on University business must seek authority to do so. The employee should ensure that their vehicle is in a roadworthy condition, is insured for business use and have a full and valid driving licence. Reference should be made to the University's Code of Practice for driving.
- 4.2 Claimants using their private vehicle are paid a standard mileage rate based on limits set by HMR&C. Current applicable rates are: -

Transport	Miles	Amount
Private Motor Car	For the first 100 miles of any journey: 45p per mile, thereafter 25p per mile	
Motor Cycles	All mileage	24p
Bicycle	All mileage	20p
Passenger supplement	Per mile (private motor car only)	5p

- 4.3 The University will not reimburse the cost of business insurance. Mileage can be claimed as published by the University for costs incurred for journeys on University business within the UK only. Mileage cannot be claimed for any private travel or the costs of mileage from home to the normal place of work.
- 4.4 Where a journey begins or ends at home the employee may claim only the cost of the **lesser** of the distance actually travelled or which would have been travelled if the journey had started or ended at the employee's normal place of work.
- 4.5 Mileage claims may be verified by reference to appropriate AA/RAC web sites and where appropriate the circumstances for excess mileage should be noted on the claim form, e.g. taking an alternative route to avoid an accident.
- 4.6 When transporting a colleague to a business event in a private car, the vehicle owner may claim a passenger allowance. The same rate applies irrespective of the number of passengers.
- 4.7 Value for money must always be considered and demonstrated. It may be the case that either public transport or a hire car provide better value for the University.
- 4.8 Car parking charges, road and bridge tolls and congestion charges associated with business travel will be reimbursed.
- 4.9 Car parking charges for a member of staff's normal place of work, speeding fines, parking fines or any other penalties will not be reimbursed.

Car Hire

- 4.10 Employees hiring a car for business use are responsible for ensuring that they have an appropriate full and valid driving licence for the vehicle.
- 4.11 Where it is more cost effective to use a hire car rather than a private car, then a car hire should be arranged. All hire arrangements must be booked using one of the University's approved car hire suppliers. Hire cars must not be used on personal business.
- 4.12 Car hire should be considered if the journey is not in the local area and bookings should be made as per the categories below: -

Group A	Up to 1299cc	Local Journeys
Group B	1300 to 1599cc	Regional or national journeys carrying one passenger
Group C	1600cc or more	National journeys carrying two or more passengers

- 4.13 Receipts must be obtained for fuel purchased for a hire car and will be reimbursed through a web expense claim.
- 4.14 Hire cars should be refuelled before being returned to the hire company.

Rail Travel

- 4.15 Rail travel will be booked through the University TMC as early as possible to take advantage of discounted tickets.
- 4.16 Rail travel must be booked at the most economical fare available for the journey. Open tickets should not be purchased, with the exception of where rail travel is an onward journey, for example after a flight, where delays may be possible.
- 4.17 In exceptional circumstances first class travel maybe allowed, but will require explicit line manager/budget holder approval before the journey is booked.
- 4.18 In all other cases, staff wishing to travel first class must do so at their own expense.
- 4.19 Wi-Fi costs will be reimbursed if this is used for University business.

Taxis

- 4.20 Taxis may be used to transport staff employees from the closest airport, rail or coach station to their ultimate destination and consequent business meeting, where there is no practical alternative via public transport and/or:
- Travelling in a group of three or more.
 - Disability prevents the use of public transport.
 - Heavy luggage to be transported.
 - Where there is a concern relating to safety of the employee or for compassionate reasons.
- 4.21 Taxis required for travel in Plymouth and for inter campus travel should be booked via the University approved supplier.
- 4.22 Inter campus travel is permitted where there is a business requirement and alternative methods of transport i.e. public transport are not suitable.
- 4.23 Taxis will not be paid for by the University for home to work or vice versa unless the circumstances meet all the conditions below:
- The employee is required to work later than 21.00.
 - Late night working occurs **irregularly**.
 - By the time the employee has finished work public transport has ceased or it would be unreasonable to expect the employee to use it.

University Vehicles Usages

4.24 University vehicles may not be used for private purposes unless this forms part of a contract of employment under which the University is required to report a taxable benefit.

Air Travel

4.25 Staff are expected to fly economy class.

4.26 Air travel shall be booked through the TMC, giving as much notice as possible to take advantage of discounted fares.

4.27 Air travel will be taken at the most efficient and economic fare applicable for the journey. The table below summarises guidelines relating to flight duration: -

Flight duration	Any flight duration	In excess of 8 hours	Not permitted
Class	Economy	The lower of premium economy and business class	First class

4.28 The circumstances that can apply to staff travelling other than economy class are; -

- where there is a demanding work schedule e.g. a short time between a flight landing and the commencement of University duties. Examples of duties include; delivery of a speech; delivery/attendance at a seminar, workshop or conference.
- where a funding sponsor permits higher classes and will reimburse the full cost;
- medical and/or disability grounds;
- where it is cheaper or the same price to fly at a higher grade.

4.29 If circumstances warrant flying other than economy class, prior approval of the line manager/budget holder is required and a pre-requisite will be that the flight time exceeds 8 hours. First class is not permitted in any circumstances.

4.30 Excess baggage or freight will only be paid for University property.

4.31 The University will not pay the travel costs of family, friends or other associates under this policy.

5. Accommodation

5.1 Hotel accommodation shall be booked through the TMC unless the employee can demonstrate a significant cost advantage from another source.

5.2 Accommodation should be in a reasonable quality hotel, taking into account value for money, convenience of location and health and safety.

5.3 The University will not pay for hotel accommodation for employee's families and friends.

UK accommodation rates

- 5.4 The following rates maximum rates should be used: - £150 within London and £100 outside of London. Staff should always select the most economical option.

Overseas accommodation rates: -

- 5.5 HMR&C provide benchmark scale rate expenses payments for accommodation. This publication should be referred to as a guide of what room costs are expected prior to booking: - [HMRC Worldwide Subsistence Rates](#)

6. Subsistence

UK Subsistence

- 6.1 When staff are away on business in the UK, the University recognises the additional cost that may be incurred for purchasing meals when away from home. The University will reimburse reasonable costs, in line with University rates, which must be supported by itemised receipts, incurred by staff when travelling on University business.
- 6.2 The daily subsistence rate is up to £40 and covers breakfast, lunch and evening meals.

Please note: -

- The cost of alcohol cannot be claimed as part of the cost of a meal.
- Tips may be claimed up to 10% of restaurant bills (US and Canada up to 20%) if supported by an invoice or credit card receipt.
- Business telephone calls or internet charges will be reimbursed subject to the production of itemised calls and charges.

Overseas Subsistence

- 6.3 For overseas subsistence rates see the HMR&C guideline amounts see: [HMRC Worldwide Subsistence Rates](#)
- 6.4 In addition, employees who are away on business **outside the UK** can claim personal expenditure up to £10.00 per night spent away, exempt of tax, under the HMR&C Personal Expenses and Allowances regulations for which no receipts are necessary. This is intended to cover personal phone calls home, laundry and ad hoc drinks/ expenses.
- 6.5 Where an employee is staying outside the UK for more than one night in a run of consecutive nights, the total of the personal expenses must not exceed the prescribed

limit above. If the total amount reimbursed exceeds the maximum of £10.00 per night, the whole of the payment becomes taxable not just the excess.

6.6 The following expenses will not be covered:-

- Personal expenses that cannot be claimed under incidental overnight expenses above.
- Costs of entertainment, unless necessarily incurred whilst accompanying the employee's business contact, which in any case should be reasonable.
- Meals consumed by an employee or non-University companion not associated with the business.
- Other services including films.
- Any hotel accommodation and related costs of employee's family or friends.

7. Business Entertainment

7.1 Expenditure incurred in entertaining external business contacts may be reclaimed provided it is incurred wholly, necessarily and exclusively for business purposes. The ratio of University staff to external business contacts must be justifiable and should normally be no more than two staff to one external business contact.

7.2 The cost of alcohol, if reasonable, can be claimed as part of business entertaining, but is limited to one drink per attendee. All claims for business entertainment expenditure must include an explanatory statement for each of the following factors:

- Purpose of the entertainment.
- Name and organisation of those entertained.
- Names of staff who attended and in what capacity.
- Explanation if staff to business contact ratio exceeded.

7.3 The explanation for business entertainment expenses is required by HMRC regulations and, therefore will not be paid if the above information is not present or incomplete. Business entertaining must be claimed via [Web Expenses](#)

Expenditure in respect of employee's spouses/partners will not be met by the University.

8. Private Travel including non-University Companies

8.1 Employees may arrange to extend a business trip for private travel, or for spouses, partners or other companions to accompany them, at their own cost. Under no circumstances may partners travel or be entertained at the University's expense, except when their presence is required for a bona fide business purpose. Any such concession requires prior line manager/budget holder approval.

- 8.2 Where an employee wishes to include some personal travel or wishes to take a non-University companion on a business trip, the travel arrangements can be made through the TMC who will make separate payment arrangements with the individual for the personal element.