



STRANMILLIS UNIVERSITY COLLEGE
A College of Queen's University Belfast

Travel and Subsistence Expenses Policy

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Contents

1.1	Introduction and Scope.....	2
1.2	Objective of the Travel and Subsistence Expenses Policy.....	2
1.3	Prior Approval for Significant Business Trips	3
1.4	Courses & Conference	3
1.5	Other Significant Business Trips including Booking Procedures	3
1.6	Travel Costs	4
1.7	Travel by Road	4
1.8	Motor Insurance relating to Private Vehicles.....	5
1.9	Car Parking, Tolls and Fines.....	5
1.10	Taxis.....	5
1.11	Hired Vehicles Expenses	6
1.12	Public Transport	6
1.13	Rail / Bus / Tube Travel	6
1.14	Air Travel.....	6
1.15	Travel Expenses for Claimants who are not College Employee	7
1.16	Student Travel	7
1.17	Travel Insurance.....	7
1.18	Telephone Calls.....	7
1.19	Subsistence Rates: Daily and Overnight.....	8
1.20	Alcoholic Drinks	8
1.21	Accommodation Costs.....	8
1.22	Meetings.....	9
1.23	Extension of Trip for Personal Reasons.....	9
1.24	Accompanying Persons	10
1.25	Advances.....	10
1.26	Foreign Currency	10
1.27	Claims Procedures	10
1.28	Processing of Claims	11
1.29	Frequency of Claims & Reimbursement.....	11
1.30	Importance of Original Receipts/Evidence to Support Claims	12

Appendix 1 – Travel Expenses Flowchart

Related Documents - available on College Intranet:

Claim Form for Travel and Incidental Expenses, Significant Business Trip Approval Form

1.1 Introduction and Scope

This Policy applies to all College employees and members of the Governing Body.

In general, staff will be reimbursed for all reasonable expenses, which are incurred wholly, necessarily, and exclusively in the performance of the duties of their employment.

Employees are expected both to minimise costs without impairing the efficiency of the College and to avoid any unnecessary cost to the College.

The Policy has been prepared to comply fully with Income Tax and National Insurance Contributions (NIC) regulations. Provided claims are completed strictly in accordance with the terms of this Policy, unless otherwise stated, no additional tax or National Insurance Contribution liability will arise to the employee or the College and employees need not report details in their tax returns.

At the end of each tax year, the College will prepare a statement in respect of employees who have received taxable expenses and benefits, giving details of all such payments made in that tax year. A copy of this statement will be issued to employees where appropriate.

Official College Business - that authorised, necessary business, regardless of how the business is funded, carried out in relation to Stranmillis University College which, for legitimate reasons, cannot be carried out at the College premises.

Subsistence - a necessary and reasonable cost of meals and/or accommodation incurred by or on behalf of College employees engaged on Official College Business.

1.2 Objective of the Travel and Subsistence Expenses Policy

The objective of this Travel and Subsistence Expenses Policy is:

- To obtain maximum value for money from the College's expenditure on travel, and subsistence thereby ensuring proper use of public funds in accordance with the College's Financial Regulations;
- To ensure that the College's expenditure on travel and subsistence represents only the necessary and reasonable costs incurred by or on behalf of staff who are properly engaged on College business;
- To reimburse staff promptly for expenses properly incurred on College business;
- To minimise the cost of administering travel, especially indirect costs represented by the time spent by staff on making travel arrangements and submitting and checking claims for reimbursement of expenses;
- To provide information to Budget Holders to control expenditure and to monitor adherence to College policies and procedures.

All staff wishing to claim reimbursement of expenses should pay particular attention to the procedures outlined in this Policy.

1.3 Prior Approval for Significant Business Trips

Before undertaking significant business trips, see 1.4 (Courses and Conferences) and 1.5 (Other Significant Business Trips) below, claimants must first consider (where applicable) whether the journey is essential or whether the objectives of the journey can be achieved by other means such as video conferencing, skype or a conference call.

If the journey can be justified then prior written approval of the relevant Line Manager or relevant Budget Holder will be required as detailed in 1.4 and 1.5 below. See Appendix 1 for a Flowchart outlining the process.

There should not be the presumption that re-imburement of the costs of travel by private car will be automatic if this is not the cheapest, most practical mode of transport. Budget Holders or Finance staff may reduce a travel claim if the cheapest, most practical travel option has not been used.

1.4 Courses & Conference

The staff member, prior to committing to undertake any Course or Conference must complete an online Staff Development Application in line with the Staff Development Policy.

1.5 Other Significant Business Trips including Booking Procedures

Significant Business Trips:

- involve a total cost in excess of £200 or
- involve a flight / ferry crossing or
- involve an overnight staff away from home.

For such business trips, prior approval of the Significant Business Trip Approval Form (Available on College Intranet) must be obtained before any costs are incurred.

The Significant Business Trip Approval Form should clearly outline:

- Purpose of trip;
- Benefits expected;
- Expected costs to be incurred; and
- Details of any contribution to costs by another party.

If prior approval is not obtained, staff will not normally receive reimbursement for any expenditure that they have incurred associated with the trip.

The claimant must attach a copy of the approved Significant Business Trip Approval Form for their trip to the related travel claim.

For travel within the UK, staff may themselves book flights and related travel and accommodation costs which are in line with the approved Significant Business Trip Approval Form and reclaim the costs via the usual travel expenses claim process.

For trips outside the UK all related travel and accommodation costs, again which are in line with the approved Significant Business Trip Approval Form, must be booked by the College.

Such bookings can be arranged as follows:

- via the Central Admin / International Offices for all staff based within academic departments and all student related travel which involves flights and accommodation including travel within the UK, such as for DMU, Erasmus or International activities.

- via the Finance Office for all staff located within non-academic departments such as HR, Estates and Hospitality Services

Staff must have researched their flights/accommodation requirements prior to making their request for travel booking.

1.6 Travel Costs

This section sets out the College's policy in respect of travel on Official College Business. It specifies the procedures to be undertaken and the considerations to be borne in mind when arranging all such travel. Please note that the College Travel and Subsistence Expenses Policy applies to all travel regardless of how that business is funded.

When considering any journey which will be charged to the College, the requirement to travel must be assessed in terms of benefit to the College, convenience to all those concerned and time taken/lost as a result of the requirement. The Budget Holder who will authorise the use of College funding for the travel must be convinced that the travel is necessary and the proposed mode of transport is the cheapest, most practical mode of transport.

Payment will not be made for journeys between home and the normal place of work under any circumstances. This constitutes a taxable benefit.

Colleagues travelling to the same event or destination are expected to travel together to minimise travel costs.

The College will not meet any **additional** costs relating to the accompanying spouse/partner or other non-College employee travelling with a staff member on College business.

1.7 Travel by Road

Private Vehicles

Apart from local journeys private vehicles should only be used when it can be demonstrated that this mode of transport represents the most economical and practical method of completing a journey, e.g. there are a large number of passengers, a destination difficult to access by public transport is to be visited or equipment has to be carried.

In such cases the standard College mileage allowances apply as set out below.

Type of Vehicle	Reimbursement Rate
Cars and Vans – for mileage up to 10,000 in any academic year	45p / mile
Cars and Vans – mileage in excess of 10,000 in any academic year	25p / mile
Motorcycles	20p / mile
Bicycles	15p / mile

For journeys exceeding 100 miles, consideration should be given to the use, where possible, of public transport or a hire car which can offer better value for money compared with the equivalent mileage claim.

The number of miles of any given journey that are eligible to be claimed is limited to the mileage from the College to/from the destination or any shorter journey e.g. for journeys that start and / or end at the employee's home. The College will pay for journeys made by the shortest available route.

Full details of all journeys including the date, reason for the journey, starting point and destination should be shown on all expenses claim forms.

Other persons undertaking unpaid work on behalf of the College including Governors, teachers from partner schools etc. will be paid in accordance with the table above.

Students will be reimbursed at a rate of 20p per mile.

1.8 Motor Insurance relating to Private Vehicles

The College does not provide motor insurance cover for staff using their own vehicles, therefore staff are required to ensure that they have taken out personal motor insurance with an appropriate extension to cover use in connection with College business. A copy of the relevant section of the policy should be forwarded to the Finance Office, if requested.

The College has a responsibility to ensure employees maintain the correct insurance for business use of their vehicles and that employees and their vehicles are fit and safe to drive. Hence, all staff using their own private vehicles on behalf of the College must notify their motor insurers and maintain appropriate insurance cover for business use e.g. the carriage of passengers and/or goods. If required such insurance must be arranged by the individual at his/her own expense as the mileage rates payable by the College includes an element to defray the cost of insurance as well as vehicle depreciation, fuel etc.

The vehicle owner must also ensure that the receipt of mileage allowance for business use does not invalidate their insurance.

1.9 Car Parking, Tolls and Fines

Parking or toll costs incurred in the course of travelling in the performance of the College business may be claimed.

For parking at airports, booking in advance and at off-site parking providers can achieve significant savings. Staff are expected to park in the most appropriate class of car park for the length of their journey.

Receipts for all transactions should be attached to the Claim Form for Travel and Incidental Expenses.

The College will not, under any circumstances, reimburse parking or speeding fines.

1.10 Taxis

Employees may claim reimbursement of the cost of taxi fares (of a standard nature) when undertaking business travel which normally also involves travel by Rail, Bus or Air, e.g. when connecting to/from an airport or station and when it would not be reasonable to take a connecting journey via public transport.

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

1.11 Hired Vehicles Expenses

A hired vehicle may be used for road journeys where this proves to be the most cost effective or practical mode of travel e.g. for particularly long journeys or when travelling onwards, after arriving on a flight, to a place some distance from the airport, and therefore a taxi would be very expensive, to a destination not easily accessible by public transport.

The College does not provide insurance cover for hire vehicles, so there is a need to take out the supplier's Collision Damage Waiver (CDW) or Loss Damage Waiver (LDW).

The vehicle should be re-fuelled immediately before returning to avoid high re-fuelling charges being levied by the hire company and the cost of the related fuel can be reclaimed via expenses on production of the related receipt. The College will not, under any circumstances, reimburse parking or speeding fines incurred whilst using a hire car.

1.12 Public Transport

Use of public transport is encouraged and should be used wherever possible to keep travel costs to a minimum.

Where staff use public transport, reimbursement will be on a receipts basis, provided the expenses are reasonable. Where possible, travel should be booked as far in advance as possible so as to obtain the best value for money.

1.13 Rail / Bus / Tube Travel

In general, all staff should ensure that the most economical class of travel is used. In practice this will usually be standard class.

1.14 Air Travel

For Business Trips which involve a flight the Significant Business Trip Approval Form must be completed before any booking is made.

Staff who need to travel by air must use the most economical means available. This will usually be tourist or economy class. Please note that the University College will not reimburse allocated seating payments.

Domestic and European Travel

All air travel within the United Kingdom and Europe will be undertaken using the cheapest economy budget fare.

International Travel outside Europe

Such travel must be in Economy class (or equivalent). However the Principal may, if requested, for long journeys scheduled to be single journeys of eight hours or over or in other exceptional circumstances authorise premium economy or business class travel in advance of a booking. Written evidence of this permission recorded on the related Significant Business Trip Approval Form must be attached to the associated travel expenses claim.

Travellers may not specify a particular carrier solely to gain air miles or any other loyalty points.

1.15 Travel Expenses for Claimants who are not College Employee

Claimants who are not College employees, such as external consultants, external examiners and visiting lecturers, to whom a fee is paid, are also expected to ensure that the guidance outlined above is adhered to in relation to incurring travel costs on Stranmillis University College Business. They will also receive a mileage allowance at a rate of 45p per mile.

The number of miles of any given journey that are eligible to be claimed is limited to the mileage from their workplace to/from the destination or any shorter journey e.g. for journeys that start and/ or end at the employee's home. The College will pay for the shortest available route.

1.16 Student Travel

A separate policy is in place for the reimbursement of travel costs for students undertaking course related placements and visits.

1.17 Travel Insurance

All College staff are automatically covered under the College Travel Insurance Policy. Full details may be obtained from the Finance Office.

For journeys to areas of risk Foreign and Commonwealth Office advice should be sought and **must be followed**.

Staff who are planning to travel to areas of risk are advised to check with their GP on vaccinations and healthcare issues relating to their proposed destination. The College will refund the costs of any essential vaccinations required when staff travel to any such at risk destinations. Evidence of the need for the vaccination and a receipt must be obtained and attached to the associated Travel and Incidental Expenses Claim Form.

If a journey is cancelled due to reasons outside the control of the traveller e.g. illness or weather and no refund is given, the option of claiming via the College's travel insurance should be explored by contacting the Finance Manager as soon as practicable after the cancellation of the trip.

1.18 Telephone Calls

Business calls made from a staff home or personal mobile telephone may be reimbursed by submission of a Travel and Incidental Expenses Claim Form and an itemised telephone bill. The College will not bear the cost of any part of the line rental nor of any private calls. There is an expectation that alternative methods of communication without cost (Skype/email) are the normal way of conducting business from home.

The College provides mobile telephones only where a specific operational need arises. It is the policy of the College that no private use is made of these telephones except in emergencies. If any private use is involved then the staff member will be required to reimburse the College for the cost of the call.

1.19 Subsistence Rates: Daily and Overnight

Subsistence costs are paid to cover the additional costs that may be incurred where staff are required to be absent from their normal place of work for business purposes.

When suitable meals are provided as part of an event or meeting e.g. a course or conference, no subsistence expenses can be claimed.

Daily Subsistence Rates

The subsistence rates listed below represent the maximum permissible rates available to be claimed to cover meals purchased by staff who are required to work at a location that is more than ten miles away from both their home and their normal place of work.

This is claimable only where no meal is provided at the location being visited.

Length of Absence	Current Rate
More than 5 hours but no more than 10 hours	Up to £4.25
More than 10 hours but not extending overnight	Up to £9.30

Gratuities will not be reimbursed. Receipts are required for this expenditure.

Overnight Subsistence Rates

Where staff travel on College business and an overnight stay is necessary, the College will reimburse reasonable costs of meals when supported by receipts.

Meal	Current Rate
Breakfast	£10.00
Lunch	£7.50
Dinner	£25.00

If better value is achieved, a bed and breakfast rate rather than room only rate should be obtained. Gratuities will not be reimbursed. Receipts are required for this expenditure.

Daily subsistence expenses are not claimable in addition to Overnight subsistence expenses.

1.20 Alcoholic Drinks

A claimant is not permitted to reclaim the cost of any alcoholic drinks which he / she has purchased for personal use while on the Official College Business unless this is part of entertaining important College visitors during Official College Business. Please refer to the separate College External Hospitality Policy.

1.21 Accommodation Costs

Where a trip cannot be reasonably completed in a day, or where it is in the interests in the business for the employee to travel the day before, the cost of the hotel accommodation may be claimed. See section 1.5 above for booking arrangements for accommodation required for trips outside the UK.

Standard category accommodation should be in a reasonable value and quality hotel e.g. Travelodge, Premier Inn or similar quality.

The maximum amount that can be claimed, supported by receipts, is set out below:

Location	Current Rate
London or Dublin	Up to £110
Elsewhere in UK or ROI	Up to £90

Where possible the College should be charged via the College Purchasing Card or invoiced for the costs of accommodation. Where this is not possible the employee can make payment direct to the hotel on checking out and reclaim the costs through the Travel and Incidental Expenses Claim Form. Reimbursement will be made for the cost of the room and meals (in line with Policy above) only.

Regardless of how the bill is being paid, employees are asked to carefully check the bill on check-out as any queries can quickly be settled at this time.

Employees should note that items of a personal nature such as newspapers, mini bar, film rental and costs relating to accompanying persons or extensions of business trips for personal reasons will not be reimbursed by the College and must be settled directly with the hotel by the employee on check out.

For travel outside the British Isles the higher rate noted above should be used as the benchmark for the hotel allowance. If this allowance is inadequate for the city and country being visited the Head of Finance / Finance Manager should be consulted before any accommodation commitment is entered into.

The College will only bear the cost of accommodation and other travel and subsistence costs required for College business purposes and will not meet the costs associated with any extensions to a stay for personal reasons or for accommodation and other travel and subsistence costs provided to a travelling companion who is not participating in Official College Business e.g. the additional cost of a double occupancy hotel room will not be met by the College.

Accommodation – Other

Employees who are required to stay away from home on business and arrange accommodation with friends or relatives rather than staying in a hotel, may claim an allowance of £20 to cover the third party's expenses. No receipt is required.

College staff who are hosting visitors to the College who require overnight accommodation are expected to offer the visitor on-campus accommodation if suitable accommodation is available.

Please refer to the College Internal Hospitality Policy for more information.

1.22 Meetings

Refreshments for meetings and similar events involving only members of University College staff must be provided by the College in-house catering services in accordance with the College's Internal Hospitality Policy.

Only where it is not possible or practical for this to be provided by the College catering service can such refreshments be claimed via expenses.

1.23 Extension of Trip for Personal Reasons

Incremental costs relating to any extension of the trip for personal reasons must be paid for personally. It must be clearly demonstrated that the primary purpose of the trip was Official College Business. Annual leave records should be appropriately updated.

1.24 Accompanying Persons

The College is liable for the travel and subsistence costs relating to a member of staff only. Any accompanying persons will be responsible for their own and any additional travel and subsistence costs incurred as a result of their participation in the journey.

1.25 Advances

Advances to staff for travel or expenses due to be incurred will not normally be made. However, in exceptional circumstances, for anticipated spend in excess of £500 an advance may be allowed with prior written approval of the relevant Budget Holder. Applications for advances must be made at least 14 days before travel. No tax or NIC liability arises in respect of advances dealt with according to the rules and detailed need not be reported in tax returns.

The advance will be deducted from the associated Travel and Incidental Expenses Claim Form when it is submitted after the trip has been completed. Receipts for the costs of the entire trip must be produced and an expenses claim form and associated receipts submitted as soon as possible after the completion of the journey and not more than one month after the advance was obtained. Any unused balance of the advance must be repaid within one month of the date it was provided. No further advances can be made while an advance is outstanding. The College reserves the right to recover any unsettled advances from any monies owed to a staff member.

1.26 Foreign Currency

Where expenses are incurred in foreign currencies, the amounts should be shown in the currency in question and in the sterling equivalent if evidence is available of this e.g. credit card statement.

The rate of exchange applied must be indicated on the Travel and Incidental Expenses Claim Form. If no currency conversion is made by the claimant, finance staff will convert the amount due at an appropriate exchange rate on the date when the claim is checked.

1.27 Claims Procedures

Authorisation of Expenses Claims

All expense claims must be submitted on a Claim Form for Travel and Incidental Expenses, a copy of which is available on College Intranet.

The claim form must be approved by the appropriate Budget Holder. **This will normally be the relevant Line Manager but may be the relevant Budget Holder e.g. for funded projects.**

Budget Holders are required to authorise all travel requests and claims in accordance with the College Travel and Subsistence Expenses Policy and to challenge any request/claim which is outside College policy e.g. when the mode of travel taken was not the cheapest available or disallow or reduce elements of the claim.

Self-authorised claims will not be accepted for payment under any circumstances. If a member of staff attempts to submit a false claim this will be treated as a serious offence, which may lead to disciplinary action.

Claims that have not been approved in compliance with these procedures will not be processed and may be returned to the claimant.

Finance staff do carry out further checks for compliance with Policy and may also challenge the approval of claims or disallow or reduce items claimed.

Expense claims authorisation for the following senior posts and members of the Governing Body is as noted in the table below:

Claimant	Authoriser
Vice-Principal	Principal
Principal	Chairman of the Governing Body
Governing Body members	Secretary to the Governing Body

1.28 Processing of Claims

Full details of the journey, including date, reason for journey, starting, intermediate points and destinations, must be recorded for each journey on the Travel and Incidental Expenses Claim Form.

Claims by members of staff for reimbursement for reasonable travel related expenditure incurred wholly, exclusively and necessarily in the performance of the duties of their employment (e.g. mileage, subsistence etc.) must be made using a Claim Form for Travel and Incidental Expenses available on College Intranet.

Original receipts providing full details of the expense must be provided to support all expenses claimed (except mileage) where applicable e.g. if items are added to hotel bills, such as meals and refreshments, full itemised receipts for those purchases must also be provided.

Receipts and other required documentation e.g. a copy of the related approved Significant Business Trip Approval Form must be securely attached to the back of the Claim Form for Travel and Incidental Expenses. Failure to provide the appropriate receipts and backing documentation may lead to the claim being returned or the item(s) being disallowed from the claim.

The Claim Form must be completed in full clearly providing details of any funded projects to which the costs must be charged.

Completed Travel and Incidental Expenses Claim Forms will need to be authorised as detailed in the section above and forwarded to Accounts Payable at the Finance Office for further checking and payment.

Incomplete claims may be returned to the claimant with an explanation as to why it cannot be processed. Incorrect claims will be either amended and a revised amount paid, or returned to the claimant with an explanation as to why the claim cannot be processed. This may lead to a delay in payment.

1.29 Frequency of Claims & Reimbursement

Staff members must submit claims promptly as follows:

- At monthly intervals if you travel frequently (e.g. normally at least one journey a week)
- At three monthly intervals if you travel occasionally on official business – except at year end.

Please note: as the College year-end is 31 July claims received after 31 August are particularly at risk of not being paid as the expenditure would not be charged to the correct financial year.

To reduce administration, multiple journeys should be claimed on one Claim Form for Travel and Incidental Expenses even if the costs are to be funded by different budgets / cost centres.

Sufficient information about the cost centre(s) to be charged must be provided on the claim form to facilitate the processing of the claim. Insufficient information will result in the claim being returned with a consequent delay in processing.

Claims submitted later than the above time limits will not be paid except in exceptional circumstances at the discretion of the Principal and where there is supplementary evidence provided to support those exceptional circumstances.

Ultimate responsibility for decisions on disallowing or reducing amounts claimed which are not in accordance with College policy will rest with the Finance Office.

Payment will normally be made by the Finance Office directly into the employee's bank account within 30 days of receipt of the appropriately approved and documented claim.

A Claim Form for Travel and Incidental Expenses must not be used to reclaim costs that should be ordered via the College purchase ordering system e.g. the cost of equipment, postage or stationery, should not be claimed via a Travel and Incidental Expenses Claim Form.

1.30 Importance of Original Receipts/Evidence to Support Claims

Whatever the expense being claimed, it is essential that the claimant submits original itemised receipts with the appropriate claim form. For reimbursement purposes:

- A receipt must clearly identify what has been purchased. Receipts may not be available or may not display a journey cost e.g. for travel on London Underground using a prepaid Oyster Card or using a Translink Multi Journey Card. Details of the journey and evidence of the discounted journey costs from the Transport for London/Translink website should be provided.
- A credit/debit card counterfoil is **not** acceptable as a receipt;
- Round sum allowances/expenses will not be accepted;
- A photocopy of a receipt is not acceptable as a receipt; and
- If items are added to hotel bills, e.g. meals and refreshments, a fully itemised receipt of those purchases must also be provided.

Staff should ensure that they have obtained sufficient evidence to support their claims including e.g. being able to demonstrate that they have travelled by the cheapest means and that no costs associated with accompanying persons or trip extensions for personal reasons have been included.

Whilst Budget Holders should already be aware of exceptionally high incidences of claims from the same claimant without original receipts, the Finance Office will endeavour to notify the relevant manager also. The Budget Holder is responsible for following up with the claimant concerned to ensure compliance with College Policy.

Dr Anne Heaslett

Principal

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For distribution to: All Staff

Appendix 1

Travel Expense Flowchart

