



Travel and Subsistence Policy

1. Introduction

This scheme sets out the basis on which employees may claim reimbursement of travel and subsistence expenses incurred when travelling on approved University business.

2. Responsibilities

Heads of Units have responsibility for the day-to-day administration of the scheme, including decisions on whether a particular journey qualifies as 'University business'.

The Director of HR (on behalf of the University Secretary) has responsibility for questions of interpretation raised by Heads of Units and for determining amounts to be paid in cases where specific provision is not made in the scheme.

3. Definition

Members of staff are entitled to travel on University business with the prior approval of their Head of Unit. Such approval may be general or related to a particular journey or journeys, but must be explicit. 'University business' includes the travel necessary in order that a member of staff may carry out his normal duties, including research, attendance at University committees and other approved meetings, courses or conferences.

4. Base from Which Reimbursement May Be Claimed

Travel on University business does not include travel from home to the normal place of employment. The normal place of employment should be used as the basis for claims, except when:

- travelling to or from home results in a smaller claim
- occasional additional journeys to the normal place of employment are undertaken, with prior approval, outside of normal working hours. (NB. These payments will be taxable and claims should be submitted using the appropriate separate forms)
- travelling outside normal working hours to locations other than the normal place of employment.

Claims should never exceed actual miles travelled.

5. Method of Travel

Members of staff are expected to use the most economical means of transport, having regard to the overall cost to the University and member of staff, both in money and time.

Personal membership of airline, hotel or car hire “frequent traveller” programmes will not be allowed to influence the choice of travel options. This decision must not be influenced by the availability of loyalty schemes such as “frequent traveller” programmes. Promotional offerings e.g. air miles or free flights should be used for the benefit of the University where possible.

Rail Travel

All members of staff are encouraged, for reasons of economy, to travel by standard class rail. Staff may only travel first class where an overnight journey is required, or there are exceptional circumstances (e.g. crowded trains during peak travel periods). First class travel requires the prior approval of the Head of Unit.

Reimbursement for first class rail travel will be dependent on submission of a receipt.

Air Travel

The cost of air travel (economy class) will be reimbursed subject to the prior approval of the Head of Unit, where one or more of the following applies:

- there is no alternative means of transport;
- there is significant saving in time;
- air travel is cheaper or not significantly more expensive than other methods.

Please see the Finance intranet site with regards to University 'Business Travel Insurance Arrangements'.

Taxi Fares

Taxi fares will be reimbursed where one or more of the following applies:

- there is no alternative means of transport;
- heavy luggage or University materials/equipment is being carried;
- there is a significant saving in time or cost;
- there are other exceptional circumstances.

Private Transport

A Head of Unit can authorise the use of private vehicles where this is most efficient for University business, for example where one or more of the following applies:

- no reasonably direct alternative means of transport is available;
- heavy luggage or equipment is being carried;
- travel by this method results in a reduction in total cost (e.g. by removing the necessity of an overnight stay);
- one or more passengers are carried;
- there is a significant saving of time.

Before using private vehicles on approved University business, members of staff must ensure their insurance policies provide fully comprehensive cover for business use. The University reserves the right to examine such policies annually and to defer or withhold the payment of mileage claims until adequate insurance arrangements have been made.

The University neither accepts liability for damage however caused to private vehicles being used on University business, nor will it accept liability for claims by passengers or third parties.

For the purpose of this scheme, members of staff authorised to use private transport on University business may be classified as one of the following:

- Essential User: a regular mileage commitment of 6,000 miles or more a year
- Other User: limited mileage deriving from occasional use.

6. Essential Car Users

A Head of Unit can recommend to the Staff Payments Manager that a member of staff be designated an Essential Car User, provided that all of the following criteria are met:

- the duties of the post require regular travel (i.e. the individual has to travel a significant distance by road throughout the year, excluding periods of study leave), such that the mileage travelled in any one month is unlikely to be less than 500;
- there is clear evidence that in respect of such regular travel, a significant amount is made up of journeys other than between a Regional/National Centre and Walton Hall and either alternative public transport is not available or is likely to involve significantly higher overall travel costs or excessive staff time;
- none of the mileage figures quoted in support of the application should normally include travel from home to normal place of work;
- the likely annual car travelling commitment is demonstrably in excess of 6,000 miles.

The University may terminate the Essential Car User allowance by giving six months notice in writing, in the event of a significant change in the travelling requirements of the role concerned as confirmed by the Head of Unit. An essential car user allowance will normally be withdrawn where the annual travel undertaken during the previous year falls below 3000 miles.

In exceptional circumstances a member of staff may be designated as an Essential Car User for a limited period of up to one year at the discretion of the University Secretary.

HMRC require the University to notify them of the total business mileage claimed by each Essential Car User in each tax year. Depending on total mileage, HMRC may determine that some or all of the payments made are taxable and amend individual tax codes for following tax years accordingly.

To assist in the event of any dispute, Essential Car Users are expected to keep a log of all their business mileage undertaken in their own vehicle.

7. All Other Users

Members of staff not in receipt of an Essential Car User allowance will be classed as All Other Users. Reimbursements for their journeys, where prior approval has been given, will be at the All Other Users Rate (see Travel Rates document listed in the References section below).

8. Passenger Allowance

Where a car is used on University business and a passenger is carried whose fare would otherwise be paid by the University, an allowance may be claimed (see Travel Rates document listed in the References section below).

9. Car Hire

Car hire will be reimbursed provided prior approval of the Head of Unit has been given and receipts are provided. For longer journeys, and where two or more members of staff are travelling together, car hire may be the cheapest form of travel. Car hire should be commissioned through the Purchasing Department unless there are exceptional reasons for not doing so.

10. Subsistence Expenses

Subsistence is defined as meals and overnight accommodation. Where it is impracticable for a member of staff travelling on University business to return home at night, the University will reimburse the actual cost of an overnight stay in a hotel or on a boat or train.

Claims may only be made for reimbursement of actual expenditure incurred. Alcohol and tobacco expenditure will not be reimbursed. However, claims may be made for alcohol when providing hospitality to visitors in accordance with section 11: Hospitality.

11. Hospitality

The entertaining of official University visitors will only be permitted with the prior approval of the appropriate Unit Head.

For Walton Hall visitors, wherever possible the catering facilities on site should be used. However, in exceptional circumstances, visitors may be entertained off-site, in which case the cost must be reasonable. Please refer to the advice on the Finance Division website under Travel and Subsistence/What can be claimed/Working Lunches. The purchase of alcohol when entertaining visitors is permitted, but it should be at a reasonable cost and not involve excessive quantity.

12. Other Expenses

Payment for other travel and subsistence-related expenses not specifically covered by the scheme may be made if approved by the appropriate Head of Unit and if such expenses are necessarily incurred in the normal course of travel on duty and supported by appropriate receipts or logs. Items such as equipment or training courses should be purchased according to the University's Procurement Policy. It is not appropriate for members of staff to purchase such items themselves and claim for the expenditure through the Travel and Subsistence scheme.

13. Procedure for Reimbursement of Claims

All claims for reimbursement of travel and subsistence expenses must be made on the appropriate on-line system/form which incorporates a declaration by the member of staff that the total expenses shown have been actually incurred solely on University business.

Forms must be itemised and give sufficient detail to enable the elements of a claim to be ascertained and checked, e.g. a claim for subsistence should itemise main meals (breakfast, lunch, evening meal, snacks) and a claim for travel should itemise the components of the journey (rail, bus, private car, taxi, etc.).

Claims must be supported by receipts, where available (See guidance in paragraph 16).

Correctly completed and certified claims should be submitted as soon as is practicable (normally within a month). Late claims (i.e. those received more than 2 months after the expenditure was incurred) will require the authorised signatory to provide a written explanation of the reason for the delay.

14. Advances

Temporary Advances

Temporary advances to meet exceptional out-of-pocket expenses may be made by the Finance Division in appropriate circumstances.

Permanent Advances

Where extensive travel is anticipated over a longer period of time, an application may be made for a permanent advance up to the current maximum.

Travel Advance application forms are available on the Finance Intranet site (see References section below).

15. Useful References

Travel Rates
International Travel Policy

16. Supplementary Guidance

This guidance is to assist authorisers/checkers in interpretation of the scheme in dealing with claims on a day-to day basis.

1. The scheme is based on reimbursement of expenditure incurred wholly, necessarily and exclusively for University business. It does not involve the payment of allowances.
2. Claims for overnight accommodation, meals and refreshments will be met on the basis of actual expenditure incurred. No maximum will be applied. However the Head of Unit is responsible for ensuring that all claims are for legitimate expenses on approved University business travel.
3. Although there are no published maxima, staff are expected to minimise claims for expenses through being economical and avoiding excessive spending. The Head of Unit, or delegate, may ask for an explanation of any expenditure which appears to be excessive and may withhold partial reimbursement, or prohibit similar claims in future, if expenditure is found to be unreasonable. Staff should endeavour to get approval in advance for any unavoidably high costs, although we recognise that is not always possible when arrangements have to be made or changed at short notice. In such circumstances, the reimbursement of expenditure necessarily incurred will not be unreasonably withheld.

4. Receipts itemise expenditure and may come in a variety of forms, such as printed from tills, hand written or emailed receipts, but in each case the checker and authoriser must be satisfied that there is bona fide evidence of the business expenditure for the journey in question. Credit card slips or bank/card statements on their own are not considered to be receipts as they do not itemise expenditure.
5. Reimbursement will not be unreasonably delayed or withheld.
6. Receipts: although these are required for expenditure it is recognised that that receipts may not be available for some items e.g. Tube/bus fares; toll charges. Staff must provide sufficient information so that any unreceipted item is clear and explained. On occasion receipts may be lost and Heads of Units will apply discretion to reimburse the member of staff in these exceptional circumstances.
7. Tips or Gratuities:
Claims for the reimbursement of payments on “gratuities” or “tips” must be supported by receipts in the same way as other items of expenditure and will be met in the following circumstances:
 - (i) when a compulsory “service charge” is added to a bill, in which case no further discretionary payment should be added.
 - (ii) When a “service charge” is not added, a discretionary tip may be paid and claimed up to a maximum of 15% of the bill.
8. The University and OU/UCU have agreed that the Travel and Subsistence scheme supported by these guidelines will apply equally to all categories of staff.
9. Fraudulent claims for expenditure which has not been incurred on University business will trigger disciplinary proceedings that could lead to dismissal.