



Travel and subsistence Policy: Information for Staff & Volunteers

2018

Travel and subsistence principles

- Travel should only be undertaken when necessary.
- The traveller should take steps to ensure sustainability of travel as set out in the sustainability section below.
- Staff should take all necessary health and safety precautions before travelling.

Sustainability

The BDHS is committed to adopting travel behaviours that support the Government's sustainability objectives.

The policy is to strike an appropriate balance between the costs and the benefits, taking into account:

- cost
- convenience
- carbon emissions
- care of staff

Travel should only be undertaken when there is no other practical business alternative and, where travel is necessary, sustainability and environmental issues are to be taken into account when planning meetings and journeys.

Travel initiation and meetings

If a business trip is essential then care **must** be exercised to ensure that the mode of travel selected is the most cost effective option. It should also take due account of carbon emissions and the amount of time spent travelling – in most cases rail is preferable to travelling by car and air.

Class of travel (rail and air)

Travellers should adhere to the following rules regarding class of travel unless prior approval for a justifiable exception is granted by a manager or approver.

The lowest **practical** fare/rate should be selected within the permitted class of travel.

Rail travel - all journeys - all employees, Trustees & Volunteers

All journeys must be in standard class unless a clear business case demonstrating value for money can be presented.

This includes international rail journeys by Eurostar and other international and overseas rail operators.

Mileage claims

Applicable to all staff, Trustees and volunteers who use their privately owned vehicle.

Those using their own vehicle are reminded that they can only travel **200 miles per day** at the appropriate mileage rate, unless there is a genuine need such as mobility issues and the transportation of equipment, which must be supported by written permission

A private motor vehicle must not be used on official business unless:

- all of the insurance conditions are met – a clause included for business use and employer indemnity to cover MMO against third party claims
- they hold a full current driving licence
- the vehicle is roadworthy and where over three years old has a valid MOT certificate
- they have a manager's permission.

All those using their own vehicle must retain mileage records for any permitted journey. These may include the transportation of business equipment and materials.

All private car use should be in line with HMRC rules.

Car Rental

Car hire can only be used for official business travel and no private travel.

A car should be hired for any journey over 200 miles as any mileage claims will only be reimbursed up to 200 miles.

Taxis

Taxi fares should be claimed only where the manager or approver is satisfied that such costs are necessary, for example, journeys where there is no other suitable method of public transport or where the employee is mobility-impaired and public transport is impracticable.

Type of claim	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Private cars and vans - no public transport rate*	45p	25p
Private cars and vans - public transport rate*	25p	25p
Private motor cycles	24p	24p
Passenger supplements**	5p	5p
Equipment supplement**	3p	3p
Bicycle	20p	20p

* The 'no public transport rate' for car and van travel may only be claimed where the use of a private vehicle for the journey is essential, such as, on grounds of disability or where there is no practical public transport alternative. If the use of a vehicle is not essential the 'public transport rate' should be claimed.

** Under HMRC rules this expense is taxable.

Additional provisions for travel by car

Parking/speeding fines will **not** be reimbursed for any parking fines or speeding tickets.

Car parking, congestion charges and toll charges necessarily incurred on official business are reimbursable.

If involved in a hire car accident travellers **must** stop and immediately contact the hire car company who will advise the traveller on completing the necessary formalities and documentation.

The traveller must also report the matter to their manager or approver and the Health and Safety Unit at the earliest opportunity.

Subsistence

Subsistence may be claimed where the following conditions apply:

- the expense arises necessarily from the proper performance of the claimant's duties
- the expense is incurred whilst away from the claimant's regular place(s) of work or while staying away from home
- the expense incurred is reasonable and additional to the employee's normal expenditure
- the claim is fully supported by receipts submitted with the claim
- the claim is within the limit for each category, as set out below.

One meal (5 hour rate): A person claiming for one meal would be expected to be away from his/her base for a period of more than five hours.

Two meals (10 hour rate): A person claiming for two meals would be expected to be away from his/her base for a period of more than ten hours.

Three meals (12 hour rate): A person claiming for three meals would be expected to be away from his/her base for a period of more than twelve hours.

24 hour claim: A person can only claim under this heading if there is an overnight stay at a hotel where lunch and/or dinner is not included in the hotel claim. Additional meal claims as set out above apply for periods in excess of 24 hours.

Employee subsistence rates	Upper limits
One meal (5 hour) ceiling	£5
Two meal (10 hour) ceiling	£10
Three meal (12 hour) ceiling	£15
24 hour ceiling	£20

Claims for soft beverages may be made within each meal claim provided that receipts are produced and the claim falls within the applicable ceiling.

The period of absence is defined as the elapsed time from leaving home or normal operating base to return.

These expenses **cannot** be claimed if:

- a meal or beverage is not purchased
- the meal does not constitute additional expenditure
- the “staying with friends or relatives allowance” is claimed (in which case the 24 hour claim is not allowed)
- meals have been taken at home
- meals are provided during a meeting, training course, conference or similar activity
- meals are provided on the train or plane and included in the ticket cost.

Additionally, alcohol cannot form part of any claim

Hotel rates

Location	Upper limit
London (bed and breakfast)	£130
UK other (bed and breakfast)	£90

Foreign travel

Foreign and Commonwealth Office’s (FCO) [country-by-country rate](#) will apply as the basis for the ceiling for subsistence claims – as in the case of domestic travel receipts will be required for all expense claims made. It is widely known that the FCO no longer updates these rates, however HMRC have stated they will continue to apply the old rates until further advice is issued. The policy is in effect to shadow HMRC policy.

In line with the Treasury principle of managing by exception, managers or approvers have the discretion to allow increases/decreases to these ceilings where evidence is available to suggest the ceilings are inappropriate.

There should be prior approval for all foreign travel by managers or approvers.

Tips and gratuities

Optional tips and gratuities are considered a personal expense and will not be reimbursed excluding routine service charges for meals which have been included on the receipt.

Alcohol

Costs relating to alcohol will not be reimbursed.

Telephone calls

Business calls will be reimbursed on production of receipts unless this is not possible. Regular business users should use a mobile phone supplied by the business.

Other Business Expenses

Other business expenses such as essential photocopying will be reimbursed on production of receipts unless this is not possible. Wherever possible, any paperwork required for meetings or business engagements should be printed at the office(s) beforehand or copied to any personal iPad/computer to reduce the impact on the environment.

Note:

This Travel and Subsistence Policy has been adapted from a DEFRA (GOV/UK) [April 2018] document and will remain in place unless superseded at a future date.

October 2018

Signed: 

(Ian Depledge, Vice Chair)