



University of Brighton

Travel and subsistence scheme

1. Introduction

- 1.1 The provisions of this scheme apply to all members of staff, although it is acknowledged that there is considerable variation in the requirement to travel on university business.
- 1.2 The aim of this scheme is to provide fair and non-profit making reimbursement to staff for expenses incurred on university business.
- 1.3 Reimbursement of expenses wholly and necessarily incurred in connection with the university's business, provided they are backed up by receipts, can be paid without deduction of tax. If a receipt is not produced, the Finance Department will need to decide on the level of reasonableness of the expenses. In cases of doubt, the reimbursement will be treated as a taxable benefit in accordance with the rules and guidelines of the Inland Revenue. If in doubt please contact the Payments Section on extension 2734 or 2735.

2 Travel on university business

2.1 General

Staff are responsible for ensuring that journeys are undertaken using the cheapest method compatible with effectiveness. On occasions this might involve the use of university vehicles or the hire of a vehicle. Similarly, travelling arrangements for a number of university staff attending the same event should be coordinated so as to achieve the optimum economy in time and cost.

Heads of school/department are responsible for authorising the use of private cars on university business, and have the authority to limit reimbursement of travel costs to public transport rates where the latter are judged to be the most cost-effective and practicable option.

2.2 Mode of transport

(a) Public transport

Members of staff using public transport on university business are required to travel by the most cost-effective method which, in most circumstances, will be bus or second class rail travel. Receipts or used tickets must be provided to support all claims. British Rail will always issue a receipt for tickets at the time of issue. Internal air fares will be reimbursed only where it is apparent that such travel resulted in direct or indirect cost savings, such as accommodation charges, or where there was no other practicable method of travel.

Discretion as to whether to reimburse first class fares or air travel costs rests with the head of school/department. Such costs should therefore only be incurred with the explicit prior approval of the head of school/department.

(b) Car hire

For longer journeys, i.e. normally those in excess of 140 miles, a hire car becomes more cost-effective than using an individual's own private vehicle. The university has a corporate arrangement through which vehicles can be delivered to and collected from a member of staff's home address. Further details are available from the Purchasing Services Division on extension 2721.

(c) Private vehicles

Where public transport or car hire are not viable modes of transport, reimbursement for journeys made using private vehicles will be made in accordance with the mileage rates below. The rates are determined by the Vice-Chancellor and are subject to review annually on the basis of the Inland Revenue's fixed profit car scheme rates, together with Inland Revenue advice concerning non-profit mileage rates for motorcycles and bicycles.

The current mileage rates are:-

- (i) Cars (irrespective of engine size)
45p per mile for the first 10,000 miles (in a tax year) then
25p per mile
- (ii) Motorcycles (irrespective of engine size) 24p per mile
- (iii) Bicycles 20p per mile

(increased with effect from 1st October 2013)

The above rates are not subject to national insurance or tax.

Inter-site mileage rates

Inter-site mileage should be claimed in accordance with the approved distances given in Appendix 1.

(d) Taxis

In situations where other modes of transport are impractical, members of staff will be reimbursed for taxi fares necessarily incurred when travelling on university business, provided that a receipt is attached to the claim. Where possible, prior approval should be sought from the head of school/department.

2.3 Reimbursement of parking charges

Staff are entitled to full reimbursement of parking charges necessarily incurred. Parking fines are not paid by the university.

2.4 Insurance

A member of staff who is authorised to use a private car or motorcycle on university business must insure the vehicle for business use. Any additional cost incurred must be met by the individual. Although evidence of insurance is

not required before a vehicle is used for university business, staff are required to certify that the vehicle is insured for business purposes on the travelling and subsistence expenses claim form (TS1). Insurance cover for staff required to travel abroad is addressed in paragraph 5.4.

2.5 Travel from home to a location other than the normal place of work or vice versa

Note: A member of staff's normal daily commuting cost is the normal cost of travelling in and out of work. For staff who walk or cycle to work, this is deemed to be zero, and no deduction is necessary from a claim. For season ticket holders, where there is no saving made through not travelling to and/or from work, there will also be no deduction from a claim for normal daily commuting. Where the normal commuting journey is by car, a rate of 9p per mile should be used to calculate the petrol saved.

(i) Same mode of transport

Where a member of staff travels directly from home to a location other than his/her normal place of work (and/or vice versa) using his/her usual mode of transport, the individual is expected to deduct the miles/cost of his/her normal daily commuting journey, if it is reasonably ascertainable, and claim for the additional mileage/cost incurred.

For example: A member of staff lives in Newhaven. Her normal place of work is the Cockcroft Building and her daily commuting journey is 8 miles each way by car. She has to attend an all day meeting in Hastings which is 30 miles from her home. She travels directly from home to the meeting and back. She is entitled to claim 60 - 16 miles = 44 miles i.e. the mileage travelled in addition to her normal daily commuting mileage.

(ii) Different mode of transport

Where a member of staff travels directly from home to a location other than his/her normal place of work using a different mode of transport from that used for the normal commuting journey, the individual is expected to make a deduction from the claim to account for the saving made in not travelling to the normal place of work, if it is reasonably ascertainable.

For example: Mr X normally drives to work at Falmer from Newhaven, a return trip of 15 miles. He travels directly by train from Newhaven to London for a meeting, the train fare costing £28. He takes a taxi to the station costing £2.50. His claim should be for:-

$$£(28 + 2.50) - (0.09 \times 15) = £29.15.$$

3 Reimbursement for meals

3.1 Reimbursement for meals is subject to the principle that expenditure must have been incurred. Receipts must be obtained and attached to the claim form (TS1).

3.2 Members of staff will be reimbursed for the actual cost of meals where receipts are provided and the claim is authorised by the head of

school/department. As a guideline, expenditure should not normally exceed the following rates:-

	£
Breakfast	4.00
Lunch	7.50
Evening meal	10.00

- 3.3 Members of staff are only entitled to claim reimbursement for meals when it is not reasonably practicable to return home or to the university. Heads of school/department have the discretion to refuse reimbursement for expenses considered to be unreasonable.

4 Reimbursement for overnight accommodation

- 4.1 Members of staff will be reimbursed for the cost incurred for reasonable overnight accommodation when away on university business.
- 4.2 Wherever possible overnight accommodation should be booked in advance. Heads of department have the discretion to refuse reimbursement of accommodation or subsistence costs where other than reasonable expenses have been incurred.
- 4.3 All expenditure must be supported by receipts or other proof of expenditure and attached to the expense claim form.

5 Overseas travel

- 5.1 Members of staff are required to ensure that the most cost-effective travel arrangements are made and, where possible, that air travel is booked well in advance to take advantage of reduced rates.
- 5.2 The following preferred travel operator should be used wherever possible:-

Key Travel Limited
1st Floor, 28 – 32 Britannia Street
London
WC1X 9JF

Tel: 0845 122 0102 Email: ruby@keytravel.com

Further information is available from the Finance Department's Purchasing Services Division on extension 2725.

- 5.3 Where it is necessary to take private vehicles abroad, car ferry costs will be reimbursed. The mileage rates outlined in paragraph 2.2 will be applied.

5.4 Insurance cover

All members of staff travelling abroad on university business must complete form INS1 ("Notification of a Member of Staff Making a Visit Abroad"). Supplies of these forms are available:

1. On the Staff Intranet (UoB Intranet>Administration>Finance>Travel Insurance>INS 1 staff travel v*.pdf)
2. From the Insurance Officer, Finance Purchasing Services Division.

Completed forms must be returned to the Insurance Officer at least five working days prior to travel. Members of staff must not travel to those countries for which cover has been excluded. A detailed list is available to view in the Travel Insurance folder on the Staff Intranet (Hazardous Countries.pdf), or please consult with the Insurance Officer for further advice.

All members of staff travelling abroad are advised to take an emergency card with them. These cards should be available from the appropriate department/school office. If this is not possible, then the individual should indicate on the INS1 form by ticking the appropriate box, and a card will be forwarded to them. Please note that these cards are re-useable, and should be retained for further use by the department/school.

For full details of the university's Travel Insurance cover please consult the Travel Insurance folder on the Staff Intranet (see above), or contact the Insurance Officer if you have any queries or concerns.

Members of staff taking university vehicles abroad should liaise with the Estate and Facilities Management department. At least three weeks' notice is required. They will supply all the relevant documentation, including a Bail Bond where necessary, and breakdown recovery & assistance information. Please note that it is the member of staff's responsibility to arrange adequate breakdown recovery and assistance cover for the vehicle they are taking abroad. Staff will be required to prove that cover is in force before the vehicle will be released to them. The expense incurred may be included on the travel claim form.

Staff taking private vehicles abroad should ensure that their own insurance provides for use overseas on official university business. It is also recommended that staff take out provision for breakdown recovery and assistance. Any additional cost of insuring the car whilst abroad will be met by the university.

5.6 Meal and accommodation expenses

Reasonable expenditure incurred will be reimbursed. All expenditure should be supported by receipts or other proof of expenditure. Heads of school/department have the discretion to refuse reimbursement of expenses deemed to be unreasonable.

6 Advances

- 6.1 For staff undertaking a particularly expensive trip, it is possible to obtain an advance of expenses from the Payments Section. A claim form (TS1) should be filled in showing 'Advance' and the details of the trip included. This should be submitted to the Payments Section at least 10 working days before the advance is required. Payment will be paid either via the BACS system directly in to the claimant's bank/building society account, or by issuing the claimant with a crossed cheque. On return from the trip the member of staff must then complete a travel claim form in the normal manner, attaching receipts, and

this will be paid via the creditors system. A corresponding deduction will be made to recover the advance. It should be noted that this advance will always be recovered within six weeks of the journey being completed, via the payroll if necessary, whether or not the member of staff has submitted the necessary claim form. If in doubt please contact the Payments Section on Extension 2734 or 2735.

6.2 Foreign currencies

For staff travelling abroad, it is now possible to obtain from the Finance Department either sterling or dollar travellers cheques or currency for most European countries and America. These will be treated as an advance of expenses and must be accounted for as above. Any excess currency or travellers cheques must be returned to the Finance Department within ten days of return. Please contact the Payments Section on extension 2734 or 2735 for advice.

7 Claims

- 7.1 Mileage and other travel and subsistence claims will normally be paid through the university's creditors system. In normal circumstances, payment will be made within ten working days of making the claim via the BACS system directly into the claimant's bank/building society account. The claimant will be issued with a remittance advice.
- 7.2 All claims must be submitted on form TS1, copies of which are available from departmental offices.
- 7.3 Wherever possible, receipts or other proof of expenditure incurred, should be attached to form TS1. Where receipts are not produced, it is likely that the payment will be subject to tax and national insurance, and will be paid through the monthly payroll.
- 7.4 Claims will normally only be reimbursed if submitted within three months of the event.

8 Review

- 8.1 All rates referred to in this document will be subject to an annual review on 1 April.

Note: Where "cars" are referred to, this includes any motorised vehicle approved for use on university business with the exception of motor cycles, for which a separate mileage rate is payable (see section 2.2).