



Business Expenses, Travel and Subsistence Procedures

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1	New	April 2019	
2	Revision V1.1	April 2021	Updated to new style and review
3	Revision V2.1	March 2021	Updated policy / to be reviewed
4	Revision	June 2021	Annual Review

Monitoring and review

This policy will be reviewed by the Finance and General Purposes Committee at least every two years.

1. Business Expenses Travel and Subsistence Policy

The purpose of the policy is to:

- Apply to all employees of the College
- Connect to operations of this policy to the following procedures: Business Expenses, Travel policy and Subsistence
- Ensure that business expenses are paid in accordance with the extant HMRC guidance and will be revised in line with changes to this as and when published.
- Ensure that business expenses are incurred **wholly, exclusively and necessarily** in the performance of the duties of employment. Employees are expected to minimise costs without impairing the efficiency of the college.
- Ensure that expenses are not used for the purchase of goods and services that would ordinarily be purchased through the purchase ledger.
- Ensure that expenses will usually be reimbursed to an employee through electronic bank transfer.
- Ensure that expenses are claimed using the Bradford College expenses form available to all staff via the Intranet and must be accompanied with an original receipt.
- Be applicable to the Governors, all staff and any third parties employed by or used by the College.
- Ensure that all expense claims submitted must be signed and dated, signed by the claimant and their manager.
- Expenses submitted outside of normal submission timescales (see procedures) will require the approval of the Director of Finance and Procurement before being paid and may be rejected.
- Employees must retain their own records for tax purposes.

2. Business Expenses Travel and subsistence Procedures

VAT

VAT must be correctly recorded on expense forms and, wherever possible, VAT invoices should be provided with claims in order to ensure that the College recovers the full amount of VAT as appropriate. As a general rule, acquisition of goods and services to be purchased for business purposes, should follow prescribed purchasing procedures and a Purchase Order raised and authorised in accordance with authority levels laid down in the Financial Regulations. Supply should be made directly to the College, and VAT invoices, made out directly to the College, must be provided.

VAT invoices must be obtained in respect of all expenses on which VAT has been paid, except for the following, where VAT may be recovered by the college without VAT invoices:

- telephone calls from public or private telephones (other than the employee's own home telephone);
- purchases through coin-operated machines;
- car park charges (on-street parking meters are not subject to VAT);
- tolls for bridges, tunnels and motorways.

Cash Advances

Cash advances against expenses may be claimed from the Finance Department subject to the following conditions: -

- Amounts advanced will be limited to the amount of anticipated cash expenditure and must be authorised prior to the advance being requested by the appropriate line manager.
- All advances will be given in Sterling and will be limited to a maximum of £250 unless approved in advance by the Director of Finance and Procurement up to a limit of £500. Cash advances must be accounted for, in full, by submission of a cash advance reconciliation form within one month of the advance being issued. No further advances can be made while an advance is outstanding. The college reserves the right to recover any uncleared advances from any monies owed to staff members.
- If you are travelling overseas and require foreign currency, you must exchange this yourself. If you are returning any unspent funds, this should be returned in sterling. The exchange rate receipt should be retained to ensure the cash advance can be reconciled. If this isn't provided the rate that will be used as of the date you return the advance.

Expenses

Business Entertainment

Necessary costs of entertaining business contacts will be reimbursed on production of receipts. For this purpose, "business contacts" do not include other employees of the college or of any other Group company (for entertaining such employees see "Staff Entertaining"). The following information must be shown on the expense claim form, otherwise payment may be delayed or rejected: -

- The name(s) of the attendee(s)
- The organisation which they represent
- The purpose of the entertainment, (for example "negotiation of contract")
- The location and date when the entertaining took place.

It should be noted that costs which are incidental to business entertainment costs (for example, the cost of a taxi to a restaurant where a business contact is to be entertained), should be categorised as business entertainment on the expense claim form (and not, for example, entered under "Taxi fares").

Business entertaining costs should be categorised on expense claim forms, including the cost of the employee's own meal. Business entertaining is a disallowed deduction to the college for tax purposes. Such expenses do NOT qualify for VAT recovery.

If expenses are being claimed for a number of colleagues the senior manager must claim on behalf of the group and include all names being claimed for, both employees and external parties, on the claim form.

The College will not reimburse expenses for the purchase of any alcoholic beverages. Any such items will be deducted from any receipts before expenses may be claimed.

Home Telephone and Personal Mobile Costs

Employees required to make business calls using their home telephone or personal mobile phone should claim reimbursement of such call costs by entering the amount to be claimed on the expense claim form and attaching the original itemised telephone bill. Except as provided below the college will not bear the cost of any part of the rental of a home telephone nor of any private calls. Such costs must be deducted from the total amount of each bill and only the net amount, representing only business calls (and the VAT thereon), should be included on the expense claim form. Employees provided with a college mobile phone cannot claim for business calls from a personal mobile phone.

The rule that no part of the telephone rental or personal mobile contract may be claimed is subject to the exception where a second telephone line is installed exclusively for business use. Such contracts must be subscribed for in the college's name and be approved in writing by an Executive member. No private use of such telephones is permitted. All the costs of business calls, plus rental and VAT may be reclaimed. Whilst precise details of business calls need not be submitted with each claim, the college may make periodic checks to verify the business costs and adequate details (such as itemised bills or diary details) should be retained to enable a check on the accuracy of claims made.

Internet/Broadband

By virtue of their duties and roles, certain staff are required to access the college's computer systems from a location other than the college's premises. Those people who have a college owned lap-top may only gain access to the college's network via the internet. The dial-up/broadband costs are fully met by the College providing these costs are incurred for business use.

The IT Department may monitor individuals costs of accessing the system and will ensure that the most cost-effective method is used to minimise the cost to the college.

The college may enter into a contract with the service provider to find an alternative more cost-effective solution.

Medical Examinations

Where the college requires an employee to undergo routine medical health checks or medical screening, the college will make the necessary arrangements with the medical practitioner and will pay directly the costs so incurred. Costs must not be paid to the practitioner and reclaimed via the expense claim system. All medical reports will be supplied directly to the college but copies will be made available on request. Medicals may be required as follows:

- re-employment medical for staff generally;
- annual medical screening for certain senior staff selected by the college;
- occasional special needs cases where the college requires a report on the employee's fitness.

The college will not pay for medical treatment or diagnosis.

Out of Pocket Expenses

The cost of reasonable out of pocket business expenses may be claimed for which receipts can be obtained. Where possible alternative documentation should be provided to allow the approver to determine that a necessary business expense has been incurred. Examples of such expenses are parking meters (but not fines), tolls for roads, bridges tolls, taxis, tube and bus fares and telephone calls from public call boxes. Claims must be limited to the actual amount of expense incurred and not claimed as a round sum allowance. All items claimed should be itemised and described as fully as possible on the expense claim or the claim may risk rejection. Provided that the individual cost of telephone calls and/or car park charges (not parking meters) shown on each claim does not exceed £25, the college may reclaim the VAT thereon without VAT invoices being obtained. Such costs should be reported on the expense claim and the calculated recoverable VAT will show automatically when the 'VAT receipt' box is ticked.

Publications

The college will make available publications that in the view of the person authorising expenses are necessarily used in the performance of duties. Employees should seek authority to claim trade journals appropriate to their duties, which should be ordered through the normal purchase requisition system.

Eye examination for Display Screen Equipment (DSE) Operators

Employees required to operate DSE equipment in order to carry out duties will receive training. Anyone who wishes to undergo eye screening for DSE should contact the Health and Safety Department in the first instance and follow the guidance contained in the Display Screen Equipment Policy.

Staff Entertaining

A business need may arise for an employee to take meals together with other employees of the college including visitors from other group companies, at a restaurant local to the workplace because, for example, no suitable in-house meal facility is available and there is a need to discuss business. Where this arises, the costs should be charged to "Meals - staff entertaining" on the expense claim form.

Bradford College staff visiting other college locations away from their local place of work should take meals with local college staff, any canteen facilities at the location visited should be used. If this is not possible and if business discussions take place during normal meal times, the college will meet the cost of meals taken in local restaurants in respect of both the visiting and local employees. The cost of such meals must be entered under "Meals - staff entertaining".

On all occasions the most senior employee attending the event should pay for the meal and then submit an expense claim to their line manager for approval of the claim. The claim should note the full names of other employees (and external parties) in attendance. If names are not included on the form, this may delay payment.

On occasion, because of severe work pressure or urgent deadlines, employees who are obliged to work late may - at the discretion of their immediate Manager - be authorised to charge the cost of a meal taken at or near the office to the college (late working is defined as working greater than three hours after one would expect the normal working day to end). The cost of such meals must be entered under "Meals - staff entertaining" on the expense claim form.

The college will not reimburse expenses for the purchase of any alcoholic beverages. Any such items will be deducted from any receipts before expenses may be claimed.

Club membership subscriptions

The college will not pay on behalf of, or reimburse to employees, the costs of any membership or annual subscriptions in respect of clubs or other organisations irrespective of whether membership is used in the furtherance of college business.

Subsistence

Where an employee's duties involve travel the additional cost of meals taken on route may be claimed. Only the costs of meals taken in the course of business journeys as defined under "Definition of Business Travel" (section 6.1 below) will be borne by the College in the circumstances described below. The actual costs of food and drink should be claimed, supported by receipts in line with the approved HMRC rates in Appendix 1. The payments should be claimed under "subsistence" on the expense claim form.

Hotel Accommodation

Booking of hotels for business travel (see Definition of Business Travel, section 6.1 below) must always be made through the online booking system tRIPS, through Corporate Travel Management by the Procurement Office. Where this applies, payment will be made direct by the College to the hotel.

The College will bear the cost of the room, breakfast, and any non-alcoholic drinks to be taken with the meal through the booking on the tRIPS system. If a separate receipt is obtained for some or all meals then this receipt must be recorded as Subsistence.

All other drinks or meal costs must be fully supported by a VAT receipt and reclaimed through the expense system. The expense claim must also detail all those to whom the expense relates.

Personal incidental expenses such as newspapers, private telephone calls, laundry, in-room movies and/or video hire and so on must not be claimed and must be paid for by the employee, before leaving the hotel. College mobile phones should be used whenever possible. Costs incurred for additional Child Care arrangements, house-sitting, and pet care whilst on Business Travel may not be claimed.

Where expenses are incurred overseas, the normal expense claim form should be used if a cash advance was not provided.

Travelling Expenses – Rail

Except as otherwise provided below, only the costs of necessary business travel may be claimed. In order to determine the extent to which journeys may be regarded as business journeys, see "Definition of business travel" (section 6.1 below). Rail journeys should be arranged through the Procurement Office and payment will be made direct by the college to the supplier. Tickets can be printed in the Procurement Office or collected at the station or posted to the address the employee requires.

All rail travel should be made by standard or economy class.

Rail tickets and/or the booking confirmation must be submitted with the expenses claim form, which should also include a description of the business purpose it relates to.

Rail tickets should not be bought outside the Procurement system and claimed back as expenses without advance approval.

Employees using a London Transport Oyster Card for business journeys can claim the full cost of the top-up, providing this is only used for travel on college business. Under no circumstances will the college reimburse for personal travel.

Sufficient documentation of all journeys should be kept to evidence that the Top-up expenditure relates wholly to the college's business and does not relate to personal travel.

Travelling Expenses – Air

Except as otherwise provided below, only the costs of necessary business travel may be claimed. In order to determine the extent, to which journeys may be regarded as business journeys, see "Definition of business travel" (section 6.1 below). Air travel must be arranged by the Procurement Office on the online tRIPS booking system. Where these central booking arrangements are used, payment will be made direct by the college to the supplier.

All air travel should be made by economy class.

No air tickets should be bought outside the Procurement system and claimed back as expenses without advance approval from an Executive member.

Travelling Expenses – Road

Car Allowance

Employees required to drive on college business will be required have an eye-sight test in accordance with the Driving and Vehicle Policy.

Employees under the car allowance rules are responsible for taxing, insuring (including cover for business travel), maintaining and repairing their own vehicle and must bear any other costs associated with running it (including hire costs if the vehicle is off the road). The employee is responsible for ensuring that their insurance cover extends to business use and the certificate be endorsed to confirm that the insured is driving in the performance of the college's business.

All business miles should be logged and a claim submitted via the Expenses claim procedure, at the appropriate rate (see Appendix 2).

The college will only reimburse employees for mileage necessarily travelled in the performance of their employment duties. No payment will be made for travel between home and the normal place of work (or "permanent workplace") except for specific, approved business purposes, for example to pick up business papers before a visit to a client. See section 6.1 for more details.

Employees' own cars

Employees wishing to use their own private car on college business must seek prior authority to do so. Drivers must follow the Driving and Vehicle Policy, be authorised on the **SMARTLOG** system and be insured for business travel.

Full details of the mileage claimed including starting point and destination should be shown in the description box of the expense claim. Business miles to be claimed must be entered in the 'quantity' box having already selected the correct rate applicable to the claim. Business mileage for these purposes is defined under "Definition of business travel" (section 6.1 below).

Seconded Employees

For employees based at a workplace for the purpose of performing a task of limited duration or other temporary purpose, this workplace is a temporary place of work. Travel to and from this temporary workplace is allowable and employees may make an expense claim for travel costs incurred, subject to VAT rules.

A special rule restricts a temporary purpose to "a period of continuous work which lasts, or is likely to last, no more than 24 months". Should this period be exceeded and more than 40% of an employee's time is spent at that particular workplace then travel expenses for travel between that place and the home cannot be claimed.

However, if an employee spends less than 40% of their time at the same location over this period of time, this is not a period of continuous work and they may be able to claim travel expenses between

that place and the home provided the 40% of time rule is not broken. Private travel cannot be claimed.

Parking Costs

Parking costs incurred in the course of business travel (see "Definition of Business Travel" section 6.1 below) may be claimed via the expenses system with receipted evidence of the car parking expenses incurred.

Wherever VAT is charged on parking costs that may be claimed, a suitable VAT invoice should be obtained. Where the VAT receipt is missing VAT may still be reclaimed if the total gross invoice does not exceed £25.

Parking costs incurred by employees for private parking will not be reimbursed by the college, for example off-street private parking in London.

Mobile telephones

The law makes it illegal to use mobile devices whilst driving. Fines incurred for using a mobile device whilst driving on college business will not be reimbursed.

Conferences

Employees may be required to attend conferences and conventions in the course of their duties and will be notified individually of such events. Costs in respect of accommodation and subsistence will usually be paid from the relevant cost centre. If not, they should be entered under the appropriate section of the expense claim form.

If an employee is organising a conference away from the college site and it has not been possible to make the arrangements centrally, the costs of the conference room, delegate accommodation and meals should be entered under the appropriate expense headings in the expenses system and must be supported by receipts.

Travel

Definition of business travel

Business travel is journeys which employees make to or from a place they have to attend in the performance of their duties – but not journeys which are ordinary commuting - travel between the home and permanent workplace (see below) or private travel.

In this policy, in order to identify those journeys which may be regarded as business travel, employees travel patterns will be categorised as follows:

- A normal place of work (or "permanent workplace") but occasionally required to travel elsewhere on business. A place where an employee works is a normal place of work if the person attends it regularly for the performance of the duties of employment.
- Except as provided below, all journeys between home and the "permanent workplace" (see below) are to be regarded as private. The costs of these journeys are regarded as ordinary commuting expenses and are not to be claimed. This applies even if the journey is in response to an emergency call out or is for weekend working. If a journey is, for all practical purposes, the same as ordinary commuting, the expenses may not be claimed.
- Where duties require that journeys be undertaken between the permanent workplace and other workplaces, those journeys may be regarded as business journeys. Similarly, where duties require journeys to be undertaken between the permanent home and places other than the permanent workplace those journeys also may be regarded as business journeys, provided that the journey is not, for all practical purposes, the same as an ordinary commuting journey. In

order to qualify a journey does not have to be made by the shortest possible route if an alternative may take less time.

- If duties require travel between the permanent home and another workplace, the whole of the journey will still be a business journey if a stop is made at the permanent workplace for a purpose which is incidental to the business trip, for example, to pick up relevant papers. However, if substantive duties are performed at the permanent workplace, only the onward journey from there will be a business journey.
- In most cases, the permanent workplace is clear. If a place is regularly attended (following a pattern) and attendance there is not for a temporary purpose and the work which is carried out there does not involve a task of limited duration, this will be the permanent workplace. If any doubt arises as to whether a place is a permanent workplace, the matter should be discussed with a member of the HR Department.
- All journeys on business (including journeys, which begin or end at home) will be regarded as business journeys. This rule is modified where duties are defined by reference to a geographical area and the employee resides outside that area. For example, a person employed with responsibility for Kent but residing in Sussex. Where this applies, the area in question is to be treated as a "permanent workplace" and journeys between home and the boundaries of that area are to be regarded as private.

Where the travel pattern does not correspond with any of the above

If travel arrangements do not correspond with the categories above an employee may be subject to different rules which should be discussed with the Finance Department and the tax treatment agreed before any payments for travel, accommodation or subsistence are made.

Travelling overseas

Staff travelling overseas must have authorisation from their budget holder in writing before any booking is made. When the Corporate Travel Management invoice is circulated for authorisation this confirmation needs returning with the signed invoice to the Finance Department.

Prior to travel taking place, all staff must obtain a college insurance card and summary of cover from the Health and Safety department.

Staff members have the responsibility to familiarise themselves with details pertaining to the College insurance policy.

Staff travelling overseas should consult the Foreign and Commonwealth Office website prior to travelling to ensure their destination/s are safe to visit (www.fco.gov.uk). If in doubt guidance should be sought from the college's Insurers with regards to whether the trip will be insured. Staff will not be permitted to travel to countries for which no insurance is available.

Staff who are undertaking secondments or travel in excess of one month should seek further guidance with regards to insurance and medical cover required.

Lost or Damaged Baggage

If there is loss of, or damage to baggage, the appropriate local authorities should be notified and essential replacements purchased. If baggage is lost en-route, staff are requested to follow the procedures outlined below:

- obtain a lost luggage report from an airline representative in the baggage claim area (this report will be submitted with the insurance claim)

- itemise the contents of the baggage, including receipts wherever possible
- include a copy of the airline ticket and claims
- keep a copy of the report, airline ticket and any stubs
- keep copies of any reference numbers issued by third parties in relation to lost or damaged baggage
- obtain details of the names of those persons dealing with the incident
- Notify the Health and Safety Manager for insurance purposes.

Delays and Cancellations

If an airline delays a flight resulting in an unplanned overnight stay, the traveller must first attempt to secure complimentary accommodation from the airline. Failing this the traveller should contact Corporate Travel Management on: 01274 726424.

When a trip is cancelled after the issue of a ticket the traveller must enquire if the ticket is transferrable to future travel.

There may be instances where the ticket may be required to be returned to facilitate a refund. These tickets should be returned to:

Corporate Travel Management, Shire House, Humboldt Street, Bradford BD1 5HQ

Unused/voided tickets

Unused airline tickets or flight coupons must never be discarded or destroyed as they may have a monetary value. To expedite refunds unused or partially used tickets must be returned to:

Corporate Travel Management, Shire House, Humboldt Street, Bradford BD1 5HQ

Unused tickets must not be returned to the airline.

Travellers must not include unused tickets with their expense reconciliations.

Lost/Stolen Tickets

Immediately upon discovery of a lost/stolen ticket, the traveller must report the loss to Corporate Travel Management on: 01274 726424 and fill out a lost ticket application at the airline counter

The traveller is responsible for the value of lost tickets.

The college will not cover the cost of a lost ticket including the fees charged by the airline in processing the lost ticket application.

Passports/Visas

For assistance in obtaining visas/passports, travellers should contact Corporate Travel Management.

Emergency Travel Assistance

In case of emergency travellers must contact Corporate Travel Management information on: 01274 726424. A charge of £10 is incurred for use of this number for non-emergency reasons.

Emergency medical care or evacuation will be via the College's insurers.

Visit Programme/Schedules

All staff undertaking travel on college business must lodge with their line managers copies of the following information at least one week prior to travel (failure to do so may result in the trip being cancelled or delayed):

- details of hotel arrangements including name, address, and telephone number of hotel
- programme for the visit including dates, times and addresses of meetings taking place
- flight details including name of carrier, flight numbers, dates and times of travel

Where possible staff should also provide a copy of their itinerary to their spouse/partner or trusted friend.

Rail Travel

All rail travel must be booked on the online system via the Procurement Office.

The rail ticket printer is located in the Procurement Office. All tickets are printed and issued daily.

Air Travel

All air travel must be booked on the online system via the Procurement Office.

Flight details will be e-mailed to the traveller directly from Corporate Travel Management.

All staff are expected to fly economy class for both domestic and international travel for journeys less than six hours. Staff who undertake flights of more than six hours will be permitted to travel "premium economy" should this service be available.

Upgrades to business class for the Chief Executive is at the discretion of the Chair of Corporation. Upgrades to business class for other staff are at discretion of the Chief Executive only.

For travel within the UK, air travel is only to be used where proven to be value for money and approved in advance by a member of the Executive.

Where the travel itinerary is complex the Procurement Office will email the details to Corporate Travel Management to book on behalf of the traveller.

Hotel Accommodation

All hotel accommodation must be booked on the online Corporate Travel Management tRIPS system.

Before travel arrangements are searched for and booked the appropriate authorisation must be completed by the traveller and approved by line management.

Visas to travel outside of the United Kingdom must be secured prior to flights or hotels being confirmed.

The maximum price to be paid for accommodation is £100 per night outside of London and £150 in London.

Staff should stay in standard rooms (single occupancy) with private bath/shower where possible. Travellers may accept room upgrades to suites or executive floor rooms if the upgrade is at no additional cost to the college.

Where service charges are normally included in the hotel bill, no other gratuities paid will be reimbursed by the college.

Hotel reservations must NOT be made directly with the hotel.

Spouse Travel

The college will not meet any costs relating to the spouse/partner of an employee or anyone not authorised by the college who accompanies the employee on a business trip.

Ground Transportation

Staff are encouraged to use the most effective service available. Airport shuttle, public transport and hotel courtesy coaches are usually the most cost effective and should be used where appropriate.

Taxi charges will be reimbursed where other services are not available or are not practical. Receipts should be obtained for all expense claims.

Staff who intend to use the services of a car/driver during business trips, should endeavour to make arrangements prior to departure. Staff members have the responsibility to vet the service being used. Local British Council offices may be able to provide information concerning local car hire companies.

Subsistence

Subsistence

Staff who are required to travel on college Business will be entitled to claim for all reasonable expenses pertaining to the trip including meals, and sundries. Staff should complete the relevant expenses claim form and submit this to the budget holder for approval.

In addition, for each full 24 hours a meal allowance of up to £25.00 for actual costs incurred supported with receipts can be claimed or see table in appendix 1:

Where the budget holder deems expenses to be outside normal travel/subsistence parameters no reimbursement may be claimed.

The College will not reimburse expenses for the purchase of any alcoholic beverages. Any such items will be deducted from any receipts before expenses may be claimed. Should any such item be purchased with an authorised cash advance, the College will request the funds paid back.

Staff will be reimbursed for expenses relating to the entertaining of other people if the entertainment meets one or more of the following (further details may be obtained from the college's Finance Department):

- the entertainment is directly related to the conduct of the college's business
- the entertainment is directly preceded or followed by substantial and bona fide business discussion (for example, business meetings at conference or similar) and is associated with the active conduct of the college's business
- the entertainment consists of a business meal or event in a place conducive to a business discussion where the other persons present are engaged in business discussions

Full details of entertainment expenses must be documented on the relevant expenses claim form.

Foreign Currency & Travellers Cheques

To reduce staff risk of carrying cash the college recommends the use of cash advances transferred into employee's bank accounts or equivalent. (See cash advances)

Foreign currency and travellers' cheques may be obtained via the college's Finance Department.

The Finance Department will require at least 5 working days notification before any advance may be collected.

Upon return from the trip any unused currency and travellers' cheques must be returned to finance together with the appropriate expenses claim form.

Expenses claim forms must be submitted to the budget holder within 5 working days from the date of return.

Days off in Lieu

The college will provide the following days off in lieu:

- for visits of up to two weeks – one day off in lieu of travel
- for visit over two weeks – two days off in lieu of travel
- for visits over three weeks - three days off in lieu of travel
- 0.5 days will be permitted prior to departure (work permitting) to allow the staff member to undertake necessary preparatory work.

Days off in lieu should be taken as soon as possible after return from the trip with the agreement of the line manager.

Safety and Security

Staff members have a responsibility to take all necessary precautions whilst on business in order to maintain their personal safety.

Dependant on the element of risk, staff may wish to contact the British Embassy or High Commission. Advice given by the above must be acted upon without delay.

Should the advice of the local British Embassy/High Commission involve a change in itinerary or travel arrangements or the abandonment of the trip, staff must notify their Line Manager of this as soon as possible.

Extension of Business Trips

The practice of extending a business trip to incorporate vacation either before or after the business trip taking place is prohibited.

Group Travel/Overseas Field Trips

This policy also applies to those staff members undertaking group travel. In the case of group travel, employees should refer also to the Off-Campus Activities Policy.

Culture & Local Business Etiquette

Staff should be aware of local business practices and norms that may differ from those in the UK. Staff should, wherever possible, endeavour to undertake research into the countries they are visiting prior to departure in order to familiarise themselves with local culture and business norms; www.lonelyplanet.com may provide a useful starting point.

Use of Video/ Teleconferencing

Staff should first consider if a telephone conference call can satisfy the objectives of an off-site meeting prior to making travel arrangements.

Video conferencing is a popular alternative to travel and represents an opportunity to control travel costs. The college currently has video conferencing capabilities in Central Media, David Hockney Building.

If the travel can best be served through this medium, a call should be placed to Central Media to schedule a conference room and receive directions on how to operate the equipment.

Responsibilities

- **All staff** are responsible for: following the policy, which is applicable to the Governors, all staff and any third parties employed by or used by the College. And must sign and date the expenses claim.
- **The Director of Finance and Procurement** is responsible for: the implementation and update of the Business Expenses, Travel and Subsistence policy and procedures.
- **Managers** are responsible for: signing the expenses claim.
- The **Director of Finance and Procurement** is responsible to: approve expenses submitted outside of normal submission timescales.
- **Employees** are responsible to retain their own records for tax purposes.

Related policies:

- Gifts and Hospitality Policy
- Financial Regulations
- Anti-Bribery Policy
- Anti-Fraud Policy

Appendix 1

Information on Subsistence (per Diem) Rates

The college will use the benchmark rates set by HMRC for the reimbursement of expenses. The following rates apply when making expenses claims for time spent away from the office or home on official Bradford College business. The College will reimburse for the cost of expenditure actually incurred and will not pay a round sum allowance.

Note: Breakfast can only be claimed where travel has commenced before 7.00 am.

Day Meals (including breakfast rate)	Has undertaken qualifying business travel for a period of at least 5 hours and has incurred the cost of a meal.	£5
Evening Meal	Has undertaken qualifying business travel for a period of at least 10 hours and has incurred the cost of a meal and is travelling. A separate late evening meal rate of £15 exists, where the conditions are The £15 rate may be paid where the employee has to work later than usual, finishes work after 8.00 pm having worked a normal day and has to buy a meal before the qualifying journey ends which would usually be had at home.	£10
Overnight/late working stay away from home meals allowance	Per 24-hour period	£25
Outside the UK	Per night outside the UK	£10

Appendix 2

Mileage Allowances

The college will use the rates set by HMRC for the reimbursement of mileage. Bradford College will pay the mileage rates under the categories set out in the expenses system. The circumstances controlling payments under the separate categories are explained in this policy document.

Vehicle Type	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p