



Travel and Subsistence Guidelines

Guideline name:	Travel and Subsistence
Guideline reference:	SD-GW-TS
Created by:	Director of Finance
Approved by:	Deputy Principal – Finance and Resources
Date of last review:	August 2025
Date of next review:	August 2028
Revision number:	8

This document is available in other formats including audio, Braille and other languages. The same applies to all material which is referenced within in it. For further assistance, please contact the Quality Department on 01925 494280 or email quality@wvr.ac.uk



Contents

1.	Introduction	3
2.	Authorisation	3
3.	Mileage Rates (from 1 March 2024).....	4
4.	Public Transport	4
5.	Subsistence Rates	5



1. Introduction

This document sets out advice and guidance to employees who incur expenditure in connection with their work.

- 1.1** As a general rule staff will be reimbursed for all reasonable expenses which they incur wholly, necessarily and exclusively in the course of the College's business.
- 1.2** The policy will ensure that the College complies with Inland Revenue regulations. It is therefore essential that the procedures detailed in this policy are followed when making an expenses claim. This will enable the College to make the reimbursement of expenses without deduction of tax up to the approved Inland Revenue limits.
- 1.3** Forms should be submitted on a monthly basis. The time limit for submitting an expense claim is 30 days following incurring the expense. We reserve the right to reject any claims that fall outside of this timescale.
- 1.4** The preferred method of travel when on College business and to attend training courses is to use public transport if possible.

2. Authorisation

- 2.1** Payment to members of staff and governors for personal expenditure (i.e. mileage, subsistence etc.) must be made using a travel and expenses claim form.
- 2.2** The procedures for the reimbursement of expenses incurred by staff and governors whilst engaged on College business are set out below. All staff and governors wishing to claim reimbursement of expenses should pay particular attention to these procedures, which also include mileage and subsistence rates.
- 2.3** Supporting documentation (e.g. receipts, proof of stay, and other supporting information) must be attached to the travel and expenses claim form
- 2.4** The claim form together with supporting documents should be sent to the Finance Office for payment prior to the 10th of each month.
- 2.5** The forms must be completed fully to avoid any delay in payment. Common omissions such as payroll reference, cost centre code, receipts and an authorising signature will result in the forms being returned to the claimant.
- 2.6** Before any expenses are paid they will require approval and authorisation. The claimant's Line Manager will approve all travel claims prior to the form being submitted to Finance. Claims which are not authorised in compliance with these procedures will not be processed and will be returned unpaid.
- 2.7** Payment will be made via Payroll.
- 2.8** 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.



3. Mileage Rates (from 1 March 2024)

- 3.1 In accordance with Inland Revenue regulations, the first 10,000 business miles per annum travelled by a member of staff in his/her own car will be reimbursed at the higher rate. Mileage above 10,000 miles per annum will be paid at the lower rate. The rates which will be reimbursed are set annually and the current approved College rates are:
- Up to 10,000 miles -45.0p per mile for business use
Up to 10,000 miles - 27.0p per mile for staff development
Over 10,000 miles - 25.0p per mile
- 3.2 Normally mileage claims will be paid only for journeys which start and end at College (permanent place of work) or from home to the destination, whichever is the shorter distance. If travelling directly from or to home the normal mileage which would have been travelled from home to College (permanent place of work) should be deducted from the total mileage claim for the journey.
- 3.3 Mileage will not be chargeable under a one mile threshold each way.
- 3.4 Full details of all journeys including the date, reason for the journey, starting point and destination should be shown on the travel and expenses claim form. Any distances claimed will be subject to verification by the Finance department and any mileages deemed to be incorrect will be amended accordingly.
- 3.5 For journeys beyond 100 miles (return) from the College, claims will be reimbursed at the relevant second class rail fare. If advance authorisation has been obtained from a line manager and noted on the form, the lower mileage rate of 27p will be paid. Any claims using the higher rate will be adjusted accordingly by the Finance department.
- 3.6 The College will not, under any circumstances, reimburse parking or speeding fines.
- 3.7 As the College does not provide car insurance cover for staff using their own vehicles, staff are required to confirm that they have taken out personal car insurance with an appropriate extension to cover use in connection with College business.
- 3.8 The mileage rates payable by the College include an element to defray the cost of insurance as well as vehicle depreciation, fuel etc.
- Common mileage claims – between sites:
Winsford to Warrington Winwick Road – 39 miles (19.5 miles each way)

4. Public Transport

- 4.1 Wherever possible employees should travel by train or bus or car share when making the same journey.



- 4.2 Where staff use public transport, reimbursement will be on a receipts basis, provided the expenses are reasonable. Failure to submit receipts will result in that element of the claim being rejected.
- 4.3 Reimbursement will be at the lower of starting the journey at home or College.
- 4.4 Where employees travel by train this should be at 2nd class passenger rate. Staff may choose to travel 1st class but they will only be reimbursed at the cost of 2nd class travel.
- 4.5 Purchasing cards can be used to book fares over the internet. If your department does not have a purchasing card, please contact the Finance department for further details.

5. Subsistence Rates

- 5.1 The subsistence rates listed below represent the maximum permissible rates available.
- 5.2 Where staff travel on College business and an overnight stay is necessary, an overnight subsistence allowance may be claimed. The College will reimburse the reasonable costs of accommodation, food and drink when supported by receipts.
- 5.3 The maximum rate for reimbursement of expenditure on accommodation is:
Bed and breakfast London - £125 to £160 per night
Bed and breakfast Elsewhere - £70 to £110 per night
Actual rates claimed should be considerably less to ensure value for money.
- 5.4 Approval must be obtained in advance by the employee's Line Manager prior to booking any overnight accommodation. Staff should not stay overnight at the College's expense before or after a meeting or conference when it is reasonable to travel on the day. The timings of the meetings will be taken into account when approval is sought.
- 5.5 The College will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a spouse or other family members.
- 5.6 Members of staff should note that items of a personal nature, such as alcoholic drinks, mini-bars, film rental etc. will not be reimbursed by the College and these should be deducted from any bills submitted for reimbursement
- 5.7 Subsistence: Only claimable if an overnight stay is involved, this must reflect the actual cost of meals/beverage up to a maximum of:

Breakfast (if not included in cost of accommodation above)	£10 per night
Lunch	£6
Evening Meal	£17



- 5.8 Accommodation should wherever possible be pre-booked by use of your department's purchasing card. If your department does not have a purchasing card, please contact the Finance department for further details.