



East Coast College

Travel and Subsistence Policy and Procedure

Quality Document Number	QD007
Version	July 2025
Document Type	Policy
Accountable Officer	Deputy Chief Executive
Responsible Officer	Deputy Chief Executive
Review Period	Annually
Review Date	July 2026
JCC/ECG approval	N/A
Equality Analysis	
Student Council	N/A
SMG Approval	30 June 2025
Recommended by Audit Committee	1 July 2025
Approved by Corporation	8 July 2025
Informed	

This document can be provided in a larger font, electronically or other accessible requirement, upon request.

Travel and Subsistence Policy and Procedure

1. Introduction and Purpose

East Coast College's rules concerning travel and subsistence payments have been developed in the light of the following principles:

- the need for efficiency and effectiveness;
- the importance of ensuring that claimants are fully and speedily reimbursed for expenses actually and necessarily incurred;
- the need for administrative arrangements to be the minimum compatible with adequate accountability;
- the need for expenditure to be authorised in advance as far as possible;
- the need for payments not to incur a taxation liability for the individual.

The Policy will be reviewed annually.

The Policy and Procedure is in accordance with the Seven Principles of Public Life and the requirements of HM Treasury's Managing Public Money and the DfE's College Financial Handbook.

All claims must be submitted at the end of each month following the month in which the expense occurred, usually via iTrent. Failure to do so may delay or invalidate payment of the expenses.

All travel should be made using the most economic method of transport.

2. Policy Statement

This Policy defines the College's Policy and Procedures relating to business travel expenditure. It allows for the reimbursement and control of all reasonable expenses incurred necessarily and exclusively in the course of the College's business.

3. Scope

This Policy and Procedure applies to employees and governors of the College who wish to claim for reimbursement of business travel expenditure and those approving these expenses.

4. Responsibilities

A line manager is responsible, when approving off-site activities, for ensuring that the employee is aware of this Policy and their involvement in approving the travel and subsistence claims. At all times the line manager's primary considerations must be the probity of public money along with staff safety. The line manager's approval on iTrent endorses and authorises the claim and so they will be held accountable and responsible for its content.

The Finance team will undertake reasonableness checks on travel and subsistence claims.

Governor travel claim can be reimbursed in respect of attendance at meetings of the Corporation or its committees or on governor business in accordance with the staff policy. Claims will be made on the required form with if relevant receipts and sent to the Director of Governance who will check them before sending them to the Chair to authorise in the first instance, and then follow the process through existing staff approvals.

5. Procedure

5.1 Travel by Private Vehicle on Official Business

East Coast College will normally only reimburse employees for expenses that they actually and necessarily incur in the course of official travelling using their private vehicle. 'Official travelling' means travel for the purposes of official business. It does not include travel between an employee's home (permanent or temporary) and the employee's normal place of work. The mileage claimed is to be calculated by deducting the employee's normal home to work mileage from the overall mileage travelled.

5.2 Travel by Hire Car

Any journeys by hire car must be approved in advance by the Head of Finance. For all such journeys it is necessary to refill the hire car with fuel. This expenditure may be reclaimed through the usual expense claim procedure. A VAT receipt must be obtained.

Drivers must, where a condition of hire, refill the car with fuel upon termination of their journey and before returning the vehicle to the hire company.

5.3 Insurance

Employees wishing to make travel claims whilst using their own car or a private vehicle for official business must satisfy certain insurance conditions. It is the employee's own responsibility to ensure that their insurance policy covers the risks set out below and contains either:

- a clause permitting the use of the vehicle by the policy holder in person in connection with their business; or
- a clause specifically permitting the use of the vehicle by the policy holder in person on the business of their employer.

An employee must send a copy of their insurance document which includes a clause about business travel cover to the Finance Team prior to making their first claim with East Coast College. This will be photocopied and retained on file. On each insurance renewal anniversary an employee is required to make a copy of the relevant clause and send the copy to the Finance Team.

5.4 Loss or Damage

East Coast College will not reimburse any employees for any loss or damage resulting from the use of their private motor vehicle on official business whether or not the cost of such loss or damage can be claimed under the

employee's insurance policy.

When an employee is required to carry official cash or equipment in their private vehicle, they should ensure that their insurance cover will not be affected, if necessary by notifying their insurance company specifically. It is not intended or required that the employee should arrange any special insurance cover in respect of the above. The College does however expect equipment to be locked in the boot of the vehicle when it is left unattended.

5.5 Registration

In order for a mileage claim to be processed the following documents must be provided in advance to the Finance Team :

- a valid driving licence
- a car insurance certificate with business cover
- a completed authorised driver application form

5.6 Mileage Rates

For journeys undertaken by private vehicle, employees are entitled to claim the following rates in line with HMRC limits. These rates will be reviewed on an annual basis.

	First 10,000 miles	Each additional mile over 10,000 miles
Cars - all engine sizes	45p	25p
Motor Cycles	24p	24p
Pedal Cycles	20p	20p

Travel between East Coast College Great Yarmouth and Lowestoft campuses will be reimbursed at 10 miles each direction, i.e. 20 miles return journey.

A rate of 5p per mile per passenger will be paid to an employee who carries one or more passengers on a business journey in their car.

5.7 Tolls, Car Parking and Ultra Low Emission Zone (ULEZ) Charges

East Coast College will reimburse the actual costs of toll charges incurred on official journeys. The claim should be supported, where reasonable and appropriate, by an official receipt. Where the toll charge is inherent in the journey, further verification by presentation of a receipt will not be necessary.

Employees should take advantage of free parking facilities wherever possible, but where parking costs are necessarily incurred while using a vehicle on official business, East Coast College will reimburse the actual costs. The claim should be supported, where reasonable and appropriate, by an official receipt. Illegal parking or speeding fines will not be condoned or paid for.

If an employee is planning to drive into a ULEZ they must register in advance and the College will reimburse the charge. If registration is not made and a

fine is incurred the College will not reimburse the fine.

5.8 Travel by Public Transport on Official Business

East Coast College will normally reimburse employees only for expenses that they actually and necessarily incur in the course of any official travel using public transport. 'Official travel' means travel for the purposes of official business. It does not include travel between an employee's home (permanent or temporary) and the employee's normal place of work.

However, in exceptional circumstances, where an extra demonstrable expense is incurred in making a journey which includes in it the normal route to work, it is possible to claim the extra cost incurred.

5.9 Rail Travel

All employees travelling on official business or attending any prior agreed conferences, training courses, or similar events will travel Standard Class on trains.

Staff travelling on official business must take advantage of any low cost options that may be available, for example, day return or season tickets, etc.

5.10 Taxis

The costs of taxis may be reimbursed only:

- Where there is no other suitable method of public transport;
- When heavy luggage has to be transported to or from the place of departure or arrival;
- Where the saving of official time is important;
- When the person travelling has a mobility problem and is unable to use public transport;
- If a journey is made after dark and the use of public transport would involve a long wait in circumstances in which the person travelling would feel at risk; or
- A combination of any of these situations.

Wherever possible, taxi journeys should be booked in advance. Receipts must be provided when claiming reimbursement.

5.11 Travel around London

Journeys within London should normally and where appropriate be taken by Underground or other public transport rather than by taxi.

5.12 Air Travel (within UK)

All air travel must be approved prior to the journey taking place by the Deputy Chief Executive Officer. Air travel will be authorised only:

- where air travel represents a saving in cost over other forms of travel; and/or
- where air travel represents a significant saving in time and where the saving of official time is important.

All bookings should be economy class for journeys within the UK.

5.13 Travel outside the UK

Employees must obtain written approval, prior to the journey taking place, from the Deputy Chief Executive for overseas travel on official business / excursions / educational trips.

East Coast College will reimburse any prior agreed actual expenditure necessarily incurred on official business on production of receipts.

Reimbursement of expenses whilst abroad will be processed only where the claim is accompanied by receipts. The exact reimbursement will be calculated using the exchange rate on the date of the receipt.

Public transport should be used wherever practicable.

5.14 Implications for Taxation and National Insurance

No liability for tax and National Insurance contributions will be incurred where journeys are taken on official business and in accordance with the Policy.

5.15 Subsistence

Subsistence rates are paid to cover the additional costs (e.g. meals) that may be incurred whilst working away from your normal place of work. They are only payable where travel time in excess of 45 minutes (one way) is required or the location that is being visited is more than 25 miles away from the normal place of work.

East Coast College will normally pay subsistence to employees who necessarily incur expenses when they are away from home or their normal place of work. The subsistence paid must cover only the costs actually and necessarily incurred on accommodation and meals.

All claims for subsistence should be for the actual amount spent, up to the maximum limits, and must be supported by official receipts. If a claim is made without an official receipt, an explanation of why no receipt can be supplied must accompany the claim form and the claim must be authorised by the line manager and may be referred to the Deputy Chief Executive.

The following subsistence rates apply and may be revised annually as determined by the College.

5.16 Meals and Refreshments

Reasonable costs for meals and refreshments incurred by employees when away from their normal place of work or home on official business can be claimed using the College's travel and subsistence claim form. Claims must be supported by official VAT receipts.

Where expenditure on meals and refreshments exceeds the limits shown below, higher payments may be made in exceptional circumstances if approved by an employee's line manager and the Deputy Chief Executive. Official receipts for the full amount claimed will be required as will an explanation as to why the higher levels of expenditure were incurred.

Claims for alcoholic beverages will not be reimbursed and must be paid for by the individual concerned.

All claims will be authorised by employees' line managers and may be referred to the Deputy Chief Executive for further scrutiny.

Type of Subsistence	Maximum Amount Payable
Breakfast A claim for breakfast may be made if an employee has: • made a previous overnight stay, or; • left home before 6.30 am.	Up to a maximum of £10.00 supported by VAT receipts.
Lunch A claim for lunch may be made if an employee has: • made a single journey of at least two hours from home	Up to a maximum of £5.00 supported by VAT receipts.
Evening meal A claim may be made for food and beverages if an employee is: • working away from their normal place of work and if returning home after 8 pm; or • staying in overnight accommodation.	Up to a maximum of £20.00 supported by VAT receipts.

5.17 Accommodation

All accommodation/hotel bookings should normally be made in advance. Employees should not normally stay overnight at the College's expense before a meeting, seminar or conference in London or other locations when it is feasible to travel on the day of the meeting.

Hotel accommodation should be booked and paid for in advance. For details of how hotel bookings can be paid for in advance, employees should contact the Finance team.

Where it is necessary to incur higher expenditure on an overnight stay than the limits shown below prior approval from the line manager and Head of Finance is required. Claimants will require official receipts for the full amount claimed, and an explanation as to why such expenditure is necessary.

Accommodation	Maximum Amount Payable
London and Overseas accommodation, including breakfast	£150 per night, including VAT
Accommodation elsewhere, including breakfast	£100 per night, including VAT

5.18 Implications for Taxation and National Insurance

Payment of actual subsistence costs should not attract a liability for tax or national insurance contributions.

5.19 Residential Educational Visits

All travel and accommodation costs should be paid for by the College prior to the start of an educational visit. Where possible, meals should also be paid for in advance by the College.

For overseas educational visits, a budget must be agreed in advance with the Head of Finance for incidental expenses, including meals which cannot be prepaid.

The member of staff responsible for leading the educational visit will be required to obtain a pre-payment card in their own name for use during the educational visit and the value of the agreed budget will be transferred by the College onto the card.

In the event of additional funds being required, for example in the event of an emergency during the visit, the member of staff responsible for leading the educational visit must contact the Head of Finance or Deputy CEO. Once additional funds have been agreed, these will be transferred to the prepayment card.

Any unspent funds on the prepayment card must be transferred from the card to the College's bank account on return from the educational visit.

5.20 Further Information

For further information on East Coast College's Travel and Subsistence Policy, employees should speak to their Line Manager or a member of the Finance team. Queries on payment of claims that are not resolved with the Finance Team should be addressed to the Deputy Chief Executive.

5.21 Monitoring and Review

This Policy will be reviewed annually by the Finance Team, led by the Head of Finance.