

Defra group Staff Expense (Travel & Subsistence) Policy

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Introduction

Purpose

The purpose of this Policy is to establish firm ground rules, guiding principles and procedures for incurring travel and subsistence costs in the course of official business and to address the sustainability and environmental issues relating to such travel.

This policy details the expenses you may claim and supersedes all other previous guidance.

Ownership

This policy is owned by the Defra Chief Financial Officer.

Scope

Staff are expected to comply with this policy and to use only the authorised travel and accommodation booking services put in place by the Department.

Travel and subsistence principles

1. If possible travel should be avoided, using a more sustainable and cost-effective means of achieving the business objective such as virtual meetings/conferencing.
2. All travel outside of policy should be avoided where possible and in exceptional circumstances prior approval must be sought from your line management. Line management should ensure that budget holders (usually at Director or Deputy Director level) are aware of instances of travel outside the policy and should ensure that appropriate steps have been taken to ensure that suitable options within the policy have been exhausted and the decision would stand up to public scrutiny.
3. Employees should be able to feel safe when travelling on departmental business. We encourage employees to plan for their safety and take all necessary health and safety precautions before and while travelling. A risk assessment process is available for both UK and international travel. We recognise there are times when employees may, for a variety of reasons, feel unsafe when travelling and it is not practical to seek prior approval before taking additional steps. In such cases approval can be obtained retrospectively.
4. The traveller should take steps to ensure sustainability of travel as set out in the Sustainability section below.
5. Deliberate disregard of travel and subsistence policies may lead to disciplinary action.
6. Staff can only claim for the additional costs incurred when compared to their usual personal expenditure when travelling to and working at their permanent workplace. A permanent workplace is described as a single location or be your regular working pattern across more than one location, or the geographical area covered.
7. In line with HMRC guidance each employee should only claim for their own expenses and not on behalf of colleagues. If part of a group, individuals should pay for their own share of the cost and claim through i-Expenses.

Each person making a claim should obtain and submit a copy of the receipt.

8. The Defra group has opted to re-imburse subsistence expenses on “receipted actuals” basis. The benefit of “receipted actuals” is that it enables managers where appropriate to approve above the recommended rates given. However, the cost must be wholly, exclusively and necessarily for the proper performance of the claimant’s duties. (See examples)
9. It is important to ensure expenses are claimed correctly and with all the details needed. Failure to do this may result in HMRC imposing financial penalties.

Responsibility and liability

Individual responsibilities

Individuals are expected to:

- Comply with this current version of the policy.
- Obtain any appropriate approvals from their manager or approver before making a claim.
- Provide a clear business justification for each claim, keeping acronyms to a minimum, and working on the principal that anyone should be able to understand what has been purchased and why.
- When completing your claim in i-Expenses a summary name of what is being claimed should be entered into the “purpose” field and the full details of the business justification for each expense should be added in the “other information” field at line level.
- Comply with ePurchasing Card (ePC) rules and procedures. All staff must submit their own claims, within 90 days with scanned receipts, through i-Expenses. Claims over 90 days can still be processed through SOP, but an explanation is required in the “other information” field as to why the claim is late.
- Use authorised travel and hotel booking services to book travel and accommodation
- Expenses will only be re-imbursed where receipts are provided and are clearly legible. Only in exceptional circumstances would reimbursement be considered without a receipt.
- In the absence of a receipt, suitable evidence along with the reason for the missing receipt must added in the “other information” field against that expense items as well as ticking the missing receipt box.

Managers’ responsibilities

Managers and approvers are expected to:

- Ensure travel is necessary and justified and where required that suitable evidence is attached to the claim, e.g. an approval email for foreign travel,
 - Check mileage rates being claimed.
 - Ensure claims are justified and within set limits.
 - Challenge appropriately when claims made are above the recommended rate and that they are wholly, exclusively and necessarily for the proper performance of the claimant's duties.
 - When satisfied, promptly approve claims through iExpenses.
 - Ensure that individuals carry out their responsibilities as set out above and confirm they have submitted a valid receipt attached.
 - Ensure all claims must not be open to an interpretation or perception that could risk damage to our reputation and show value for money.
 - When approving a claim, managers can enter any comments in the "notes" field to demonstrate adherence to the above points and audit any follow up activity.
-

Finance responsibilities

Finance will:

- Carry out audit of claims on a sample basis to assess compliance with the policy
 - Provide guidance on the interpretation of the policy
 - Carry out fraud testing on claims submitted
 - Publish all transactions over £500 in line with the Governments transparency agenda.
 - Act as the Expenses Process Owner to ensure policy and system is in line with the global process design.
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SSCL responsibilities

Shared Services will:

- Give first level advice and guidance to individuals in relation to claims through the SSCL Enquiries centre.
 - Process payments in accordance with Key Performance Targets.
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Sustainability

Defra and its Network are 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. Rail travel is lower in carbon emissions than flying or road journeys and cheaper, especially when travel to and from airports is factored in.

Travel and initiation

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 (e.g. in most cases rail is preferable to travelling by car):

External meetings should utilise Defra Network premises to avoid the high cost of commercial venues.

- Expenditure on external and internal events falls within Spending Control rules and central approval is required, see link: <https://intranet.defra.gov.uk/howto/correspondence/communications/spendingcontrols/>
- Refreshments should not normally be provided for internal meetings.

Travellers are responsible for managing their behaviour in relation to reducing their carbon footprint. Defra and its Network will actively seek changes in line with government sustainability targets, and monitoring systems have been put in place to measure the rate of emissions.

Sourcing arrangements

All travel and hotel arrangements should be booked through the approved booking agents. CTM are committed to providing access to the best available fares, examples often provided are not like for like comparisons. An individual booking may seem more expensive than elsewhere, but overall the contract offers good value for money.

Approved booking agents are in place for the following:

- Rail and Air Travel
- Hotel accommodation
- Venue Finding (for meetings, conferences and events)
- Car Hire

Rail and air travel

Principles

Travellers should adhere to the following rules:

- Travel should only be considered if it is essential to meet face to face or virtual options would not deliver the required outcome.
- Air travel between locations on mainland England, Wales and Scotland is not permitted unless approval by exception is granted by a director and approval email should be attached to the claim.
- Where travel is unavoidable rail is the preferred means, being lower in carbon emissions than air travel and better value for money, when travel to and from an airport is factored in.

It is recommended to use e-tickets where possible. Otherwise, you should collect your ticket on departure. Where available your local kiosks can be used. The lowest practical fare/rate should be selected within the permitted class of travel.

Class of travel

All rail travel must be booked as standard class. Any exceptions require business justification and SCS approval. First class rail travel is not available through the CTM booking platform without prior arrangement with trips.admin@environment-agency.gov.uk. All rail travel should be booked through CTM. Any expenses claims for rail travel above standard class should be submitted with prior approval from an SCS for both the off-contract booking and class of travel.

This includes international rail journeys by Eurostar and other international and overseas rail operators. However, Eurostar Standard Premier is permitted where value for money can be demonstrated.

All air travel requires prior approval from a manager or approver and an approval email should be attached to the claims

There is a complete ban on first class air travel. In exceptional circumstances, where it is necessary when overseas to take a flight and the higher seat class provided by the airline may be described as “first class” but is akin to business

class (this situation would be most likely to arise on some overseas internal flights), regardless of the description used by the airline, the higher class may be used in accordance with Defra policy on the use of business class. This exception does not apply to travel where there is a genuine business class as well as first class.

Air travel for journeys of less than 5 hours should be via economy class only. For journeys of between 5 hours and 10 hours a business class flight may be purchased where:

- bookings are not available in the lower class and the timing or date of the journey cannot be changed
- if staff will be required to work immediately on arrival.
- on disability/medical grounds.

For journeys of over 10 hours a business class flight may be purchased subject to approval from a manager or approver and an approval email should be attached to the claim.

Staff are strongly advised to book as far ahead as possible in order to obtain the best price. Last minute travel should be avoided as far as business will allow.

First class travel carries a reputational cost to Defra and resource cost (in producing explanatory briefings) even if first-class tickets are occasionally cheaper than standard class (sometimes the case when booked on the day of travel). Any manager who approves first class travel can expect a challenge from Defra Group Finance.

Railcards

An appropriate Railcard should be purchased by staff who are eligible where there will be a saving to the department over the course of the year. The cost of an annual Railcard is £30, which reduces by 1/3 the cost of Standard Anytime, Off Peak and Advance fares. The cost of purchase of the Railcard should be reclaimed through i-expenses provided the card is to be used for Defra business purposes only.

There are three types of Railcards most likely to be of use for Defra staff: A Senior Railcard for travellers aged 60 or over; 16-25 Railcard for travellers between those ages. There is a third type of card, a Two Together Railcard, for two named travellers – however, this type of card can only be used by the same two individuals travelling together on every occasion. A Disabled Persons Railcard is available at an annual cost of £20 (£54 for 3 years) for individuals who may qualify.

A 3 year 16-25 or Senior Railcard may be purchased at a cost of £70 but should only be considered if there is sufficient certainty about the individual's business travel requirements for the next 3 years.

Follow the link for further information: <http://www.railcard.co.uk/?gclid=CKjnjei-7MYCFbQatAodo7wHaw>

Oyster cards and contactless payments

Employees can now use Oyster cards and contactless payments (card or smartphone) and claim the cost through SOP iExpenses

If using a personal 'pay as you go' Oyster card for business travel, staff should only claim for the cost of the actual journey and not the round sum they may have paid to top up. Journey statements confirming the route and cost are available by registering your Oyster card or contactless card online at the Transport for London website - <https://account.tfl.gov.uk/Register>. Registration allows for a journey history to be retained and used as evidence when managers approve claims, and this must be attached to your claim. It also provides protection in the event of loss or theft.

A receipt should be obtained at the time of topping up, which can be submitted with the claim. Alternatively, either the Oyster card statement or a print screen from the Oyster app should be submitted with the claim for reimbursement.

Transport for London also offer 'contactless payment' through a debit or credit card in place of an Oyster card. You can create an account and register your debit/credit card or link a debit/credit card to your current Oyster account. Journey statements are available when a card is registered and should be submitted with the claim for reimbursement.

If you purchase an Oyster travelcard, for a week, month or year, as part of your personally funded journey to and from work (i.e. commuting to/from home and your normal place of work), only legitimate business journey expenses above the cost of the travel card may be claimed (these journeys may be charged to your card as part of 'pay as you go'). In the event that an employee has mislaid or been unable to obtain a receipt they must ensure that they clearly state the reason for absence of a receipt in the 'Other Information' field in SOP iExpenses when they submit their claim.

An ePurchasing Card (ePC) card must not be used for the purchase of an Oyster card for individuals, including any top up for usage. An ePC usage in this instance is only allowed by exception, please see the ePC policy.

Road travel

Mileage claims

Mileage claims should comply with the overarching rule of being additional to everyday commuting costs. An individual who does not incur any additional cost on a trip out of the office should not claim for any mileage.

Staff must include a meaningful description of the journey(s) they have taken in the “other information” field for each mileage claim. For example at start and end point, either a name or postcode, and reference if multiple journeys are made for site visits.

The use of private cars and full rate mileage claims are discouraged. If the job requires more than 3000k miles travel a year a lease car would normally be more cost effective.

The use of a lease car also gives more assurance that it will be well maintained and therefore safer.

Mileage rates

Mileage rate	First 10,000 business miles in the tax year	Each subsequent mile
Defra lease car rate	HMRC advisory Fuel Rates based on engine size and fuel type	
Defra PUS rate	15p	15p
APHA PUS rate	APHA Car lease scheme (sharepoint.com)	
RPA	RPA Lease Car Drivers Guidance Notes.docx	
Private cars and vans with no public transport alternative	45p	25p
Private cars and vans public transport rate*	25p	25p
Private motorcycles	24p	24p
Passenger supplement**	5p	5p
Equipment supplement**	3p	3p
Bicycle	20p	20p

* The rate where no public transport alternative' for car and van travel may only be claimed where the use of a private vehicle for the journey is essential e.g. 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.

** A supplementary mileage payment may be claimed when a private vehicle is used on official business and the claimant is accompanied by one or more passengers or needs to carry heavy and/or bulky official equipment. Under HMRC rules the equipment supplement is taxable.

Car hire

Prior approval should be sought for car hire from managers or approvers. Individuals should attach the approval when submitting their claim in i-Expenses

See further guidance on [car hire](#).

Taxis

Taxi fares may only be claimed where the manager or approver is satisfied that there are no reasonable public transport or pedestrian alternatives. Where employees feel unsafe or there is a risk to personal safety and well-being, retrospective approval can be sort. Employees should include an appropriate explanation using the “other information” field against the item when making the claim to support audits and reporting.

Fines and penalty charges

Travellers will not be reimbursed for any parking fines or penalties in respect of speeding or other driving offences.

Car parking, congestion charges and tolls

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

Car hire accidents

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. Please see the link [car hire](#).

Bicycles

Privately-owned bicycles

An employee can claim bicycle mileage rate if they use their bicycle to travel on official business.

Bicycle hire

If an employee is able to travel on official business by bicycle, they may wish to consider using a cycle hire scheme for their journey.

If a staff has a clear business justification and prior approval for their journey from their manager, they can hire a bicycle as a cost effective, sustainable and practical travel option for them. However, they will need to:

look closely at the costs and other terms and conditions for the scheme to determine its cost effectiveness

obtain their line manager's agreement that this is a cost-effective alternative to other forms of transport.

If their line manager agrees that they can hire a bicycle, they must carry out a risk assessment to address any safety issues. They should give consideration to the Highway Code recommendation that cyclists should wear safety clothing and a helmet. Further info can also be found at Highway Code rule 59 (Web)

The following can be claimed:

- An employee can claim the cost for hiring the bicycle (usage cost)
- The cost of an access key (if applicable) where current and future use of a hire bicycle will only be for business travel only.

The following can't be claimed:

- Reimbursement for any fees incurred due to damage to the bicycle, late return or non-return of the bicycle. (Note: If all reasonable steps were taken to avoid such fees being incurred, we will consider reimbursement, if the exceptional circumstances warrant this)
- The bicycle mileage rate, when using a hired bicycle.
- For any usage time when the bicycle is being used for non-business reasons.
- The cost of an access key (if applicable), if the reason for purchasing an access key is primarily for non-business travel.
- Reimbursement of any annual membership.

How to claim for bicycle hire?

Bicycle hire scheme expenses should be claimed under the “other miscellaneous expenses” business expense type in SOP and be accompanied by an explanation of your claim and journey using the “other information” field.

Itemised receipts from the appropriate cycle hire company must be submitted with the claim.

Subsistence

Subsistence thresholds

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 permanent workplace (see Principals) or whilst staying away from home.
- Please note expenses will only be re-imbursed where receipts are provided and are clearly legible. (Please see receipts section)
- The expense incurred should be reasonable and show value for money. It must also be additional to the employee’s normal expenditure. (See examples section)
- The claim is within the defra recommended rates for each category, as set out below.

All rates are based upon time necessarily spent away from the permanent workplace on official business and are not related to specified meals.

The recommended rate increases as the time spent away increases up to a maximum of 24 hours. For periods in excess of 24 hours a new period begins and the recommended rates apply as before. Reimbursement up to the appropriate rate is for additional expenditure necessarily incurred in respect of food and drink (excluding alcohol) consumed during the absence:

- over 5 hours out of office: up to £7
- over 10 hours out of office: up to £12
- over 12 hours out of office: up to £17
- over 15 hours and up to 24 hours out of office: up to £27

The over 15-hour rate for subsistence will generally apply where an employee is required to stay away overnight, provided the cost of any meals is not also included in an accommodation payment. This is to ensure you do not claim twice for the same meal as sometimes evening meal or breakfast is included.

Only one rate can be applied in any 24-hour period, they cannot be combined. For example, if breakfast is not included in the hotel price it will be part of the daily allowance.

It is recommended to always book "Bed and Breakfast" thereby using the daily rate for meals excluding breakfast.

The above rates apply to all areas of the country

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:

- The out-of-pocket expenses that you incur are not additional to your regular personal expenditure.
- The meal does not constitute additional unavoidable expenditure. For example, if staff usually eat in the canteen in York they should not claim for eating in the canteen in Nobel House on a visit or claim for a bought sandwich that costs no more than their usual lunch outlay.
- The "staying with friends or relative's allowance" is claimed (in which case the 24-hour claim is not allowed).
- Meals have been taken at home.
- Meals are provided on the train or plane and included in the ticket cost.
- Meals are provided during a training course, conference or similar activity.

Additionally:

- Alcohol cannot form part of any claim.

Tips and gratuities

Discretionary tips at restaurants, if appropriate in the circumstances, should be requested to be properly incorporated into the bill (it would automatically be the case where payment is made by credit card, and you choose to add the tip before entering the PIN number). The maximum should be 10%.

Claimants should keep within the rate amounts for claims which would include any such gratuity.

Accommodation

Hotel rates

Location	Upper limit
London	£160/night + £20 buffer
All other UK locations	£100/night + £20 buffer

Staff should book safe and appropriate hotel accommodation within these rates wherever possible.

Line managers have discretion to approve the use of a £20 buffer in all locations if suitable accommodation cannot be found within the usual rates. This should be agreed before making a booking, and Defra Group Finance may ask for evidence of this to ensure fair and consistent application of this policy.

Bookings over the rates including the buffer are expected to be exceptional and typically for personal safety reasons.

Any staff member who cannot obtain prior approval to exceed the rates and is concerned about personal safety should proceed with their booking, use the reason code 'personal safety' when prompted by the booking platform, and discuss the situation with a manager as soon as they can.

All hotel bookings should be made through CTM. Off-contract bookings are not permitted.

Bookings made for overnight accommodation as part of a venue booking must not exceed these rates.

Lodging allowance

This may be claimed where staff are required to undertake detached duty.

Staff will be reimbursed the actual cost of rent and utility standing charges at the detached duty location (if a double commitment exists at the home and detached duty station) up to the following daily rates:

- £42 for London
- £31 for elsewhere

If a claimant's family joins them at the detached duty station, managers or approvers may authorise reimbursement of actual rental costs and utility standing

charges, within the limit of the rate for the lodging allowance for that location, only where the employee is also incurring home rental/mortgage costs.

Friends and family allowance

When individuals choose to stay with friends or family while on official business they are entitled to claim a flat rate allowance. The current allowance is £42 per night. This expense is taxable, and the rate has been set to reflect this.

Employees will need to complete a NTWK68 (MMO only) or NTWK71 (Defra, APHA, VMD and RPA) – “[Claim for temporary allowance](#)’ form. This allowance is not claimable through Internet Expenses.

Cash advances

Cash advances are not available for T&S expenditure and only apply for agreed schemes such as Christmas advances and season ticket purchases. Please refer to the relevant policy for further details.

Homeworking equipment

For employees adopting hybrid/blended working arrangements and require equipment to work from home, they are entitled to claim for this via i-Expenses. Please refer to the [home working equipment policy](#) for further details.

Incidental expenses

Telephone calls

Business calls will be reimbursed. Receipts should be submitted unless this is not possible. Regular business users should use a mobile phone supplied by the business.

Other incidental expenses

Other unavoidable expenses may be claimed exceptionally, at the discretion of the normal approver on an actual's basis for a reasonable amount if receipts are produced.

Alcohol

Costs relating to Alcohol will not be reimbursed.

Foreign travel

Foreign T&S claims should be submitted on an actuals basis using the existing HMRC rates. These rates are available to view at the following location:

<https://www.gov.uk/government/publications/scale-rate-expenses-paymentsemployeetravellingoutside-the-uk>

In line with the Treasury principle of managing by exception, managers or approvers may exceptionally allow claims that are outside the rate amounts provided the amount is reasonable and there is sound business justification. The cost must be wholly, exclusively and necessarily for the proper performance of the claimant's duties.

There should be prior approval for all foreign travel by managers or approvers. Individual should attach the foreign travel approval to their claim in i-Expenses

Individuals should make sure that all claims are supported by proof of exchange rates achieved. For occasions when they do not have proof of the exchange rate, they should use the foreign exchange converter on the <https://www.oanda.com> website. Select the date when you incurred the overseas expenditure and use the Interbank rate for the purpose of your foreign exchange conversion into the 'Other Information' field.

Frequent travellers should refer to the Defra ePC policy as they may be eligible for a foreign traveller profile card to enable them to purchase subsistence overseas. No Defra employee should use their procurement card for subsistence in the UK without express permission from Financial Compliance.

Receipts

When employees submit their claims via i-Expenses, itemised receipts must be scanned or photographed and attached electronically. Expenses will only be reimbursed where the receipts are provided.

An itemised receipt should list the full details relating to the transaction such as the name and location of the outlet, date, cost and description of the item purchased. If you are ordering on-line you should provide a copy of the order details containing the full description and cost of the item purchased.

With Defra group opting to use the “Receipted actuals “ basis to re-imburse subsistence expenses it is essential accurate and clearly legible receipts are provided.

Debit and credit card slips do not always provide sufficient details and are not suitable to be used as a receipt on their own without other supporting evidence and justification for the expense.

In the absence of a receipt, suitable evidence along with the reason for the missing receipt must added in the “other information” field against that expense items as well as ticking the missing receipt box.

In the event that an individual has mislaid or been unable to obtain a receipt they must ensure that they provide a good description of the claim and clearly stating the reason for absence of a receipt in the ‘Other Information’ field in i-Expenses when they submit a claim.

All receipts must be retained by the claimant regardless of value. The original receipt or digital image must be retained in line with the data retention policy for 7 years for tax or audit purposes.

Compliance monitoring

Defra Group Finance will monitor all transactions to identify breaches of departmental policy, fraud, and error. Incidences of suspected fraud will be reported to the Fraud & Error team. The Financial Compliance team will raise non-compliance issues with the employee or line manager as appropriate. Repeated and/or egregious breaches may lead to disciplinary action.

The Financial Compliance team uses an audit tool to analyse data and contact employees about their transactions. Employees may receive emails from notifications@highbond.com asking to complete a questionnaire to provide further information about a specific transaction. Employees will never be asked to provide personal bank account information through Highbond, or via email. If required for the payment of expenses, bank account information should only be entered directly into the ‘Manage Payroll Payments’ form in SOP.

Expense claim examples

All staff will try to ensure they claim subsistence within the Defra limits. However, there are circumstances where this may not be possible.

The following examples of expense claimed show where they may be are allowable or disallowable. This is not an exhaustive list but solely for guidance on

the principles that should be adopted when making a claim for expenses incurred.

Allowable

Where a person normally eats a packed lunch or prepares a meal onsite but does not have the facility to do so whilst away, they can buy and claim lunch. The claim must be fully supported by receipts when submitted.

Allowable

If you were to purchase a sandwich at a railway station after you have left your home or office to start your business journey and then claim reimbursement for this expense as part of your meal allowance claim this is allowable.

Allowable

An employee leaving home at 06:00 to travel to somewhere there is not their normal, regular place of work and returning home at 20:30 has a journey time of 14.5 hours. They would be entitled to a total subsistence allowance of up to £17.

Not Allowable

If you were to purchase a sandwich the night before the start of your business journey the next day and subsequently claim reimbursement for this expense as part of your meal allowance claim this is non-allowable.

Examples of expense claimed where it exceeds Defra allowable limit.

Allowable

If during a remote site visit or incident response, there were no venues available to purchase something to eat within the subsistence rate. The manager can approve a claim over the allowable limit if there was no suitable alternative. Please remember subsistence costs may only be claimed when an individual has incurred additional expenses beyond the normal daily amount they would spend on subsistence and not at their usual workplace or area they cover.

The expense must be reasonable, and no alcohol claimed. A narrative must be given in the justification box on the expense form.

Not allowable

If a meal was taken at an expensive/exclusive restaurant within a town/city. It would certainly be deemed that this was not necessary, especially if there were more appropriate value for money venues available for which a meal have been bought within the recommended rates.

