

SCHEDULE 31 - Travel & Subsistence

Department for Business and Trade – Travel & Subsistence Expenses Policy

1. Purpose

- 1.1 The nature of the Department for Business & Trade's (DBT's) business means that Suppliers may have to travel overseas to Osaka, Japan and this manual provides details of the principles, rules and procedures relating to travel and expenses.
- 1.2 Suppliers can only claim for official travel to and from Expo 2025 in Japan and within Japan. Official travel includes official visits and meetings in Japan away from the Supplier's permanent work location to consult with stakeholders for the delivery of the Deliverables including travelling to the Expo site and/or meeting with other suppliers contracted by the Buyer. Subsistence expenses can only be claimed in relation to official travel.
- 1.3 In respect of paragraph 1.2, Suppliers must comply with this policy when purchasing travel and/or related subsistence services.
- 1.4 Any official travel that the Supplier may claim for in accordance with this Schedule **must not** include travel between a Supplier's (or any Subcontractors) home and normal place of work; return journeys home at weekends during a continuous business location; or a journey to a business location where the journey broadly follows the same route as the journey to their normal place of work.

Supporting Evidence

- 1.5 All expenses must be supported by receipts/proof of purchase. Scanned or electronic receipts/proof of payment should accompany all claims. Hard copies should be retained and may need to be produced at DBT's request.

Expense Limits

- 1.6 Claims should be made on the basis of actual receipted costs, subject to the limits set for certain categories of expense. The expense limits outlined in this expenses policy are established to help maintain efficient cost controls. It is crucial that Suppliers adhere to the limits specified.
- 1.7 Expenses should be in addition to those that would have been incurred at the Supplier's trading address or through the ordinary operation of their business.

Foreign Currency

- 1.8 The exchange rate for translating foreign currency transactions should be at the prevailing rate shown on the currency exchange receipt or the bank/credit card rate of exchange shown in statements.

VAT

- 1.9 All expenses should be charged to DBT at the cost to the Supplier, after any recovery of VAT, and VAT may only be charged by VAT registered Suppliers.

Expense Pre-Approval

- 1.10 All claims require prior written pre-approval from the DBT Contract Manager using the Pre-Expense Authorisation Form at Annex A.
- 1.11 Where specific costs cannot be provided, estimates are acceptable (where actual receipted costs exceed estimated costs retrospective approval must be sought from the DBT Contract Manager prior to submitting a claim).
- 1.12 Travel must not be reserved or purchased without the DBT Contract Manager's pre-approval in writing as this will be required for all reimbursements.
- 1.13 If for any reason travel bookings must be cancelled or amended, approval should be sought from the relevant DBT Contract Manager before doing so. DBT is not liable for costs incurred for any non-approved travel or cancellations/amended travel booked in error.
- 1.14 If a Supplier plans to spend personal time at the beginning or end of a business trip, the DBT Contract Manager must be informed. All additional costs (travel, accommodation, subsistence) must be covered by the Supplier. The DBT Contract Manager will provide specific details on how to claim incurred expenses.

2. Scope

- 2.1 This applies to all DBT Suppliers, to help inform acceptable reimbursement for UK and overseas expenses incurred in delivering the Contract in accordance with this Schedule.

3. Definitions

Term	Definition
DBT Contract Manager	A DBT representative that has been appointed as the Contract Manager for the Contract in place with the Supplier.
DBT Supplier/Supplier	The organisation that is contracted with DBT.

4. Policy Statement

- 4.1 Ensure that you have read the roles and responsibilities for this policy as set out in section 5.

Claiming Reimbursement:

- 4.2 Expenses will only be reimbursed if they:
 - 4.2.1 Are submitted on a valid, undisputed invoice supported by a fully completed expense claim form;
 - 4.2.2 Are supported by original receipts/proof of purchase. Scanned or electronic receipts should accompany all claims. Proof of purchase must be retained for three (3) years following contract expiry.
 - 4.2.3 Are pre-authorised by the DBT Contract Manager.

4.2.4 Provide full details supporting the expense claim; and

4.2.5 Are claimed in line with this policy.

4.3 In exceptional circumstances, DBT may consider reimbursing minor claims for travel without a receipt, for example where a pre-paid Oyster card is used or where tickets are retained as you pass through a ticket barrier. In such circumstances the Supplier will need to detail on the expenses claim form the reason why a receipt is not available.

4.4 It is DBT's preference that public transport is utilised where possible in the first instance. If public transport is unavailable or its use is not practicable (such as needing to carry bulky documents or as a result of a disability or medical grounds) then Suppliers may travel by alternative means. The Supplier must have DBT Contract Manager approval for use of non-public transport. Suppliers must not derive a benefit by transacting the points or other rewards from loyalty schemes (e.g., air miles) during contract delivery activities paid for by the UK taxpayer.

4.5 It is expected that Suppliers make early bookings, where possible, booking well in advance to minimise costs, take advantage of discounts where they are available, and reserve fixed prices, unless there is a high probability that the schedule will change - as they are more likely to provide a better deal.

For Osaka in Japan the rates are as follows:

Japan

All rates are in Japanese yen (unless otherwise stated).

Osaka, Japan

Subsistence Type	Rate
Over 5 hours	2,578
Over 10 hours	8,239.50
24 hour rate	11,474 plus room rate
Room rate	15,333.50
Breakfast	2,359
Lunch	1,634
Dinner	4,718
Other	0
Drinks	1,887.50
Hotel to office	875.50
Total residual	11,474

Note that reference to "office" in the table above should be construed as reference to the UKP.

Air Travel

4.6 Suppliers are expected to book the lowest logical fare available.

4.7 Suppliers must obtain three quotes for all air travel to show bookings are made using the most economical option. Quotes should be submitted by screenshot included in the email seeking pre-authorisation (hyperlinks should not be provided because costs can change as the webpage they link to is refreshed).

4.8 If a Supplier plans to spend personal time at the beginning or end of a business trip, they must inform the DBT Contract Manager. Additional costs must be covered by the Supplier if earlier or later return flights are more expensive than flights that would have

been taken purely for the purposes of the business trip. Screenshots of the flights should be provided to evidence that the alternative flights/transport are not more expensive.

4.9 The following limits on the class of travel permitted are as follows

Flying Time (per flight)	Class of Travel
Up to 5 hours	All journeys at public expense: Economy
Over 5 hours	All journeys at public expense: Economy (but see below*)
Over 10 hours	All journeys at public expense: Business (subject to prior agreement with DBT Contract Manager)

* Subject to the authority of the DBT Director for the relevant business area, the next higher class (but not first class) may be used:

- where strict application of the class-of-travel rules would not be cost effective.
- for short duty visits out and back in a working day – not applicable where there has been an overnight stay.
- when bookings are not available in the lower class and the timing or date of the journey cannot be changed.
- if the interim contractor will be required to work immediately on arrival.
- on disability/medical grounds recognised by DBT HR (Human Resources).

4.10 All flights must be booked at set dates, no open return tickets may be booked.

Air travel should not normally be used within the UK, although there is an exception for travel to/from Scotland and Northern Ireland. Air travel in the UK must be by economy class.

4.11 Please have consideration to the carbon footprint of flights and the Department's requirements to meet Greening Government Commitments. Domestic flights should only be taken when they are more economical than rail.

Rail Travel

4.12 For rail travel the Supplier should travel standard class unless for example they have a disability or health condition that would make this unreasonable.

Sea Travel

4.13 If booking ferry tickets, the Supplier must book directly with the ferry company. The Supplier is entitled to occupy a standard single-berth cabin when it is necessary to travel overnight.

Hotel Booking

Whenever it is necessary to stay away overnight on business, reasonable hotel accommodation costs can be claimed. Please refer to the rates listed under 4.6.

4.14 In-room movies, mini-bars or gym fees may not be claimed. The use of expensive hotel room telephones should be avoided.

4.15 If staying at a conference venue, a hotel recommended by the conference organisers or for convenience, it is the Supplier's responsibility to ensure that there is pre-approval for any excess over the threshold costs. This must be approved in

advance of booking and pre-authorisation received from the DBT Contract Manager.

Taxis

- 4.16 Use of taxis is expected only where there is a clear value for money or business justification, agreed in advance with the DBT Contract Manager wherever possible; unless a Supplier has a temporary or permanent disability and has been advised that taking a taxi is a 'reasonable adjustment' or for safety and security reasons. It is DBT's expectation that public transport will be used for travel.
- 4.17 Some examples where taxi travel might be considered **appropriate** include:
- there were no other reasonable public transport options (for example: travel to a location not served by a bus or train route)
 - it was the most cost-effective way of undertaking the journey – for instance you shared the taxi with colleagues, and this made it cheaper than other public transport options
 - for personal safety reasons
- 4.18 Examples of scenarios where it might be considered **inappropriate** to take a taxi include:
- There were cheaper public transport options which incurred only a modest additional travel time
 - Public transport involved changing mode of transport (for example, a train and a bus)
 - Failure to leave sufficient time to make the journey by foot or public transport
- 4.19 The principles set out for UK travel equally apply for taxi travel overseas.

Private & Hire Vehicles

- 4.20 Suppliers are expected to use public transport where this is reasonable and should only use a car where a business need has been agreed in advance by the appropriate DBT manager or where a member of staff has a temporary or permanent disability.
- 4.21 When using a self-drive vehicle on duty travel Suppliers should aim to take the shortest and most direct route.
- 4.22 Hire vehicles can be claimed on actual costs.
- 4.23 Suppliers may claim a mileage allowance for their privately owned car. This allowance is designed to cover the costs of fuel, maintenance, insurance for business use, and wear and tear. In some locations mileage rates are limited by the tax authorities. Motor insurance must cover business use.
- 4.24 Current mileage allowance by private car is 45p for 1st 10,000 miles and 25p for any further mileage in tax year. VAT petrol receipts must be provided.

Meal and Drink Allowances

Please refer to the rates listed under 4.6.

- 4.25 Receipts/proof of purchase to support claims must be provided.
- 4.26 Alcohol cannot be claimed.

Insurance

- 4.27 Suppliers must arrange and pay for their own travel insurance. If travelling to a high-risk country or region, Suppliers should notify the relevant DBT manager. Travel insurance cannot be reclaimed as an expense item.

Passports

- 4.28 It is the Supplier's responsibility to ensure that they have an up-to-date passport with a minimum of six months left until the expiry date for any overseas travel. New or replacement passports cannot be claimed at DBT expense.

Visas

- 4.29 It is the Supplier's responsibility to check whether the country to be visited requires a visa and obtain one if necessary. Visas can be claimed at DBT's expense, except for additional costs which are a result of the Supplier's failure, for example, where the Supplier fails to apply for a visa following routine processing times (i.e., requesting a visa at short notice). It is the responsibility of the Supplier to ensure they have sufficient pages in their passport to ensure the entry and exit stamp may be placed in their passport. DBT are not liable for costs incurred in the event the Supplier is not allowed entry. The Supplier will be responsible for all expenses attributed to short notice/urgent applications that could have reasonably been avoided.

Vaccinations

- 4.30 It is the Supplier's responsibility to check whether specific health precautions must be taken for overseas travel. Suppliers may claim for any vaccinations required as a result of overseas travel in accordance with the NHS Fit for Travel Guidance.

Non-Reimbursable Expenses

- 4.31 Expenses may not be reimbursed unless they are specified in this document. Expenses which fall outside the areas above will not be reimbursed. If the Supplier is found to be invoicing for an expense that is not pre-authorised in accordance with this policy, the invoice will be rejected.
- 4.32 Non-reimbursable expenses include but are not limited to any claim for:
- Business expenses that relate to fees, taxes, insurances etc. incurred as part of the Supplier's own operating costs of being a limited company
 - Office supplies, e.g., stationery or postage.
 - Office hardware, e.g., chair or printer.
 - Home broadband or a proportion of it.
 - Travel Insurance.
 - Alcoholic drinks purchased as part of a subsistence claim.
 - Fines relating to private or hire vehicle use (parking, speeding or otherwise).
 - Early start meals without an overnight accommodation stay.
 - Late finish meals without an overnight accommodation stay.
 - Entertaining Civil Servants or other public sector representatives whether based in the UK or abroad.
 - Expenses on behalf of any DBT Staff or other interim contractors.

- Where relevant, claims for a Supplier's travel expenses between their home and their designated place of work within their contract (DPOW). (If a journey is in whole or in part substantially the same as the commute to the DPOW; expenses may only be claimed for costs over and above the normal commuting cost).

5. Roles and responsibilities

5.1 DBT Contract Manager

- 5.1.1 Monitor the Supplier's expenditure in respect of travel and subsistence claims.
- 5.1.2 Approval of the pre-expense authorisation form within 5 days of Supplier's request.

5.2 Supplier

- 5.2.1 Must read and understand this policy, adhering to the limits specified.
- 5.2.2 Is responsible for ensuring an accurately completed pre-expense authorisation form is sent to the DBT Contract Manager, allowing 5 days for turnaround by the Contract Manager.
- 5.2.3 Is responsible for ensuring all invoices pertaining to travel and subsistence expenses are accompanied by a fully completed expense claim form and accompanied by all supporting evidence required by this policy.
- 5.2.4 Must make early bookings where possible to ensure a better deal is sought.

6. Training

- 6.1 There is no training required to understand this policy.

7. Communication and Implementation

- 7.1 This policy will be communicated to:

- 7.1.1 all DBT Contract Managers via the DBT Contract Management Forum, Teams channel and email.
- 7.1.2 DBT Commercial team via the quarterly release update.

- 7.2 Where relevant to a contract, the Supplier will be made aware of the policy by the Contract Manager.
- 7.3 This policy will be embedded into the Contract.

8. Monitoring

- 8.1 There will be no formal monitoring of this policy.

9. Review

- 9.1 This policy will be reviewed on an annual basis, to ensure alignment with DBT internal policies and processes.
- 9.2 DBT Suppliers should be aware that this policy is subject to change during the term of the Contract, so should check with the relevant DBT Contract Manager for an up-to-date version.

Annex A – Pre-Expense Authorisation Process

1. Complete the Pre-Expense Authorisation Form (Annex B)
2. Include estimates of costs to be incurred including, screen shots detailing 3 quotes for international travel (hyperlinks should not be provided because costs can change as the webpage they link to is refreshed).
3. Send the form to the DBT Contract Manager requesting signed approval and return in PDF format.
4. Once approval has been received, proceed with the reservation/purchase.
5. When submitting a claim, the approval must be attached. Where actual receipted costs exceed estimated costs, retrospective approval must be sought from the DBT Contract Manager prior to submitting a claim.
 - **Please allow 5 days for turnaround of the expense pre-authorisation.**

Annex B – Pre-Expense Authorisation Form



Name of Traveller: *Insert Here*
Supplier Company Name: *Insert Here*
PO Number (if applicable): *Insert Here*

All amounts should be exclusive of UK VAT. Submit completed form(s) electronically to the Commercial Manager responsible for your programme authorisation. Please include any emails / documents which are relevant with your request.

Overall Trip Details (approximate)						Activity Details					
Start Date	End Date	Country	Cities	Justification	Additional Info (e.g. who is travelling)	Expense Type	Activity / Other Expense Details	Mode of Travel	Class of Travel	Business Justification for Upgrade	Estimated Cost (GBP)
											£
											£
											£
											£
											£
											£

Estimated Total Amount	
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Signature of Authoriser: _____
Name of Authoriser: _____
Date Authorised: _____