



**TO: ALL HEADS OF DEPARTMENTS,
CHAIRMEN AND SECRETARIES OF
FACULTY BOARDS, AND OTHERS
CONCERNED**

October 2017

Subsistence and mileage

The Finance Committee has agreed rates for mileage and recommended rates for meals and overnight accommodation with effect from 1 August 2017. Details of the rates can be found on:

<https://www.finance.admin.cam.ac.uk/finance-staff/accounts-payable/expense-claims/subsistence-rates>

Rates of Subsistence

For part of a day including lunch	£9.50
For part of a day including dinner	£23.00
For part of a day including lunch and dinner	£32.50
For bed and breakfast	£110.00
For bed and breakfast (London rate)	£140.00
The allowance for a complete 24 hours outside London	£142.50
The allowance for a complete 24 hours in London	£172.50
Allowance for staying with friends or family	£25.00

Mileage

Mileage rates are aligned with the approved rates set by the HM Revenue and Customs (HMRC) so that no tax liability arises on payment of mileage allowance. These remain the same for this year.

Motor cars: 45 pence per mile for the first 10,000 miles and 25 pence per mile thereafter;

Motor cycles: 24 pence per mile.

Note: The Financial Procedures Manual provides that “*there may be occasions when it is not possible to stay within the rates and it is the intention that individuals should not suffer financial loss as a consequence of being required to travel on University business. Therefore, the rates may be exceeded in exceptional circumstances where there is no choice but to exceed the rate (e.g. there is no accommodation available within the preferred rate) or where there is a strong business reason to exceed the rates (e.g. attendance at a conference in a hotel where the rates are in excess of the set rates and it is desirable to stay there in order to foster academic relations). In such cases, evidence should be retained to support the need to exceed the approved rates.*”

Further guidance on expenses and benefits can be found here:

<https://www.finance.admin.cam.ac.uk/policy-and-procedures/financial-procedures/chapter-5b-expenses-and-benefits>

Andrew Reid

Greenwich House
Maddingley Rise
Maddingley Road
CB3 0TX

Tel: +44 (0) 1223 332211

Fax: +44 (0) 1223 332251

Email: amr41@admin.cam.ac.uk

www.cam.ac.uk