### Changes from previous policy:

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Travel, Subsistence and Personal Expenses Policy and Procedures

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Introduction

1 The Travel, Subsistence and Personal Expenses Policy and Procedures (referred to hereafter as the Policy and Procedures) have been approved by the Finance Committee of the College. The contents draw on:

- references to travel included in the College’s Financial Regulations;
- the HEFCE guidance on developing, reviewing and applying travel policies;
- HM Revenue and Customs (HMRC) guidance on providing expenses and benefits for employees

Scope and Purpose

2 The Policy and Procedures apply to all College employees undertaking travel and associated activities and incurring personal expenses in the course of their employment by the College. They also apply to persons who are not employees but who are travelling on the official business of the College.

3 The Policy and Procedures apply to all College funds irrespective of their nature, including research grants and departmental funds (including ‘freespend’ accounts).

4 Where specific external grant funds are being utilised then the rates of reimbursement specified in the grant’s terms and conditions will normally take precedence provided that these are within limits agreed by the College with HMRC. However they will not override the requirement for claims to be for actual expenditure and supported by receipts.

5 The Policy and Procedures apply to all expenditure whether paid on invoice, with College Purchasing cards or reimbursed by an Expense claim.

6 The purposes of the Policy and Procedures are to:

- define the College’s policy and procedures relating to business travel and related expenditure;
- provide guidance on the types of expenditure that can and cannot be reimbursed by the College; and
- inform employees and those approving expenses of their responsibilities.

7 They should be read in conjunction with other relevant policies including Health and Safety and Fraud, Bribery, Donations and Gifts.

Queries, Forms and Further Information

8 Queries about the Policy and Procedures should be addressed to the following:

- **Deputy Director of Finance** or **Exchequer Accountant**: principles, interpretation and HMRC requirements;
- **Assistant Director, Procurement**: procurement;

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Travel, Subsistence and Personal Expenses Policy and Procedures

- **Payments Office**: expense claims and reimbursements;
- **Insurance Officer**: insurance.

9 The forms identified in the Policy and Procedures, e.g. the Leave of Absence Request Form, together with guidance on completion, are available from the Finance department web pages on the College intranet. Further information is also available from these Web pages and the Purchasing web pages.

**Authority and Need to Travel or Incur Personal Expenses**

10 Travel must be for purposes that are clearly of a necessary business nature and for all travel arrangements there must be adequate budgetary provision.

11 The approval of the budget-holder is required prior to entering into any travel arrangements or incurring personal expenses. A budget holder may give this approval through the allocation of a budget for a particular purpose or the agreement of standing arrangements for certain categories of activity or type of expense. Where appropriate, the approval of the grant sponsor or an appropriate committee must be obtained.

12 For travel abroad staff are required to submit a Leave of Absence Request Form for the trip to be covered by the College personal accident and business travel insurance policy. The form must be approved prior to making committed arrangements to travel. Where staff require insurance cover for a UK trip of substantial cost (>£250) including pre-booked over night accommodation and/or travel tickets a Leave of Absence Request Form should be completed.

13 It is not generally the practice for members of the College Council who are not staff to travel on College business, but should such travel be envisaged, the prior approval of the Principal in consultation with the Chairman of Council is required. Should the Chairman of Council envisage the undertaking of international travel, the prior approval of the Council should be obtained.

**Completion of Claims**

14 Claims for reimbursement of expenses should be made on the finance system in accordance with the guidance given in the Finance department’s web pages. Individuals who are employed in any capacity should claim via Agresso, only those individuals who do not have a Resource Number, e.g. interviewees before they take up a post at College or Guest Speakers or students who have no employment at College should submit expenses using a paper form. NB Visiting Lecturers with a contract of employment should submit claims via Agresso.

15 Information on the claim should make clear the reason for the travel or other expenditure including, where appropriate, the organisation involved.

16 Employees will only be reimbursed the **actual** travel and associated expenses incurred solely and necessarily in the performance of their duties. Expenditure should be kept to the minimum consistent with the effective performance of work on behalf of the College.

17 In cases where a claim is being made using rates and conditions specified in an earmarked external award, this should be clearly stated on the claim form and the relevant sections of the award’s terms and conditions should be attached to the claim and highlighted. Claims must only be for the actual expenditure incurred, supported by receipts: **per diem** rates specified in awards cannot be paid through the expenses system unless this is the case.

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Invoices and receipts should be scanned and attached to the web expense claim if submitting claims via Agresso. Credit card vouchers and airline tickets are not, on their own, acceptable substitutes. For air travel; evidence of the amount actually paid and of the journey and names of the travellers is required. Where original invoices are not available, a written explanation must be given. Original receipts must be kept until the claim is paid to ensure the scanned documentation is satisfactory. If receipts are not kept until this point, then the expenditure may not be reimbursed.

Claims for reimbursement should be made on a timely basis and not later than eight weeks after the expenditure has been incurred. However, if an advance payment has been made, then the claim must be submitted within 15 days of completing the journey. When practical to do so, claims should be made within the financial year in which the expenses have been incurred. Claims made against a ring-fenced award should be submitted before the end date of the award (or immediately thereafter). If an employee incurs expenses frequently then it is more cost-effective to claim these at regular intervals (eg monthly) rather than on each occurrence.

Reimbursement will normally be made in £ sterling by direct credit to the UK bank account in the employee’s name which is currently held on the finance system. Changes to the bank account for salary payment made by an employee on MyView will result in this bank account being the account into which expense reimbursements are made.

**Authorisation of Claims**

Claims greater than £1,000 in value must be authorised by the Head of Department. Authorisation of these claims cannot be delegated. Authorisation of claims of less than £1,000 in value can be delegated to a member of staff within the department. In the absence of the Head of Department, claims greater than £1,000 in value must be submitted for authorisation by the Dean of Faculty, Vice-Principal or Director of Resources as applicable.

Claims by the Head of Department must be submitted for authorisation by the Dean of Faculty, Vice-Principal, Principal or Director of Operations as applicable.

Claims by a Faculty Dean, Vice-Principal and Director of Operations must be submitted for authorisation by the Principal (or in his absence the Chairman of Council). If the claim relates to academic departmental activity the Head of Department should also approve the claim for that element.

Claims by the Principal must be submitted for authorisation by the Chairman of Council.

The person authorising the claim should ensure that the claim complies with the Policy and Procedures, including that it is reasonable, accurate and adequately supported by receipts and other evidence. Authorisation for claims submitted in Agresso will be via electronic workflow.

**Class and Mode of Travel**

Journeys by air should be at economy rates. It should be noted that economy class travel combined with an additional night’s hotel accommodation on arrival is likely to be cheaper than business class travel undertaken immediately prior to the start of the business activity.

Journeys made by rail should be at the standard class.

The mode of travel (eg air, rail, private car) and route used should be selected to achieve a reasonable balance between the cost of the travel and the time spent travelling. If the...
employee decides to use his or her private vehicle even though the budget-holder would have expected a cheaper alternative mode of transport to be used (eg train or other public transport), then the amount claimed will be limited to the standard fare or cost of the journey by the alternative mode.

29 When developing contracts and other arrangements involving externally funded travel, staff should consider the impact on their time of the travel and the possibility of securing funding for travel arrangements that facilitate a speedier turnaround.

30 Exceptions to the policy on class of travel may only be authorised by the Principal in conjunction with the relevant Head of Department or Senior Officer, on exceptional grounds, such as a medical condition or a very strong business case, or because the cost will be met from earmarked external funding which explicitly provides for travel at a higher class. A copy of this approval must be attached to the Expenses claim.

**Guidance on Expenses Eligible for Reimbursement**

31 Travel between home and an employee’s normal place of work is not classed as business travel and is not reimbursable.

32 Staff using their private vehicles (car, van, motorcycle or bicycle) for business travel may claim reimbursement at the mileage rates laid down in Appendix A. The cost of fuel for private vehicles cannot be claimed. The mileage reimbursable for a journey of business travel is the actual mileage travelled provided that the journey is not substantially the same as the journey between home and the normal or permanent place of work. Claimants should comply with the College’s Policy on using your own vehicle.

33 Vehicle hire arrangements should be made with one of the College’s recommended suppliers. The vehicle hired must be a standard, non-luxury model and specification. The cost of fuel for hired vehicles may be claimed and should be supported by receipts.

34 For journeys by private or hired vehicle, staff are expected to travel together if it is practical to do so. An additional private mileage allowance is payable for passengers (see Appendix A).

35 The College will reimburse expenses for car parking costs incurred whilst travelling on College business away from the employee’s normal place of work. Where possible, claims should be supported by receipts. The College will not reimburse excess parking charges, fines, wheel clamp unlocking, etc.

36 Taxi fares may be reimbursed for travel within a metropolitan area and/or where suitable local public transport is not available, and are normally expected to be for short distances only. Where possible a receipt should be provided.

37 Local bus, tram and underground train fares for business journeys may be claimed. Claims should be supported by receipts (e.g. used tickets) where possible. Journeys paid by Oyster card (or similar) will only be reimbursed upon an itemised receipt of the journey, with the exception of Zone 1 only journeys paid by Oyster which will be reimbursed for specified journeys and dates. Top ups for Oyster cards cannot be claimed.

38 When employees are away from their normal place of work on College business for a period of more than 5 hours they may claim subsistence to cover the reasonable and necessary cost of food and refreshments and, if away overnight, accommodation. Basic standards expected of hotel and other accommodation include cleanliness, privacy, personal security and the
availability of breakfast. The reasonable costs of food and refreshments include meals (including a reasonable level of alcoholic or non-alcoholic refreshments) and the costs of a snack, tea, coffee, or soft drinks between meals. In all cases, the associated travel should occupy the whole or a substantial part of the working day, including normal meal breaks.

Employees making a business trip may spend money on items such as private phone calls and laundry. These are not ‘travel expenses’ but are personal incidental expenses incurred whilst travelling. The College will only reimburse those Personal Incidental Expenses that are necessary for the business trip and in excess of those that would have been incurred at home. Claims should be supported by receipts where possible. The costs of personal entertaining and leisure pursuits will not be reimbursed. The limits for Personal Incidental Expenses are set out in Appendix A.

Employees making a business trip may be required to incur minor incidental non-travel business expenditure such as telephone calls, batteries for official equipment, etc. These may be claimed in the normal way.

Employees must not incur personal expenditure on items (except of a very low value and purchased incidentally), including (but not limited to) personal computing equipment, which can be procured through the normal College purchasing arrangements. The College may refuse to reimburse such items and may be required to deduct tax and national insurance if a reimbursement is made.

If computing equipment, including laptops, iPads, smartphones and other equipment, is purchased by an individual for whatever reason, and reimbursed on an expense claim or College Purchasing card issued to them personally, then the cost will be included on a P11D and treated as a benefit in kind. The related National Insurance will be charged to the department and the cost of the equipment will become a taxable benefit for the individual to be included on their self-assessment tax return.

Employees are responsible for ensuring that they have valid passports for overseas business travel. For any journey, the expiry date of the passport must be at least 6 months after the date of returning to the United Kingdom. The College does not reimburse the cost of passports or the cost of replacing lost or stolen passports.

Employees may use the College’s appointed travel agent to seek advice on the need for visas and vaccinations for overseas business travel. The cost of these may be claimed if it is not settled by an invoice to the College.

The College does not ordinarily reimburse the cost of a personal subscription to a professional body, however personal expenditure incurred for this purpose is normally deductible for tax purposes. Exceptionally, personal subscriptions may be reimbursed in the following circumstances:

- the subscription is required for a specific business purpose or activity, such as attendance at a conference or publication in a journal, or obtaining information and participating in relevant discussion boards or HE sector groups; and

- such a subscription cannot reasonably be purchased by the College directly.

The cost of eye and eyesight tests may be reimbursed to the limit specified by the College Health and Safety Team if the employee is required to use Display Screen Equipment (DSE) such as computers or other audio-visual equipment in the course of employment at the College. If an
optician certifies that a new or altered prescription for glasses is required solely for DSE usage, the College will pay an allowance of up to £60 towards the costs of frames, lenses and any special prisms insofar as the cost relates only to the requirements for DSE usage. The receipt from the optician must state that the glasses are required for DSE usage.

**Telephone Charges**

47 Please also refer to the previous section for telephone expenses incurred during business travel.

48 Employee as Subscriber:

i. No portion of the rental of a landline, mobile telephone or smartphone or the telephone itself will be reimbursed;

ii. Business calls will only be reimbursed if supported by an itemised list of calls showing the business calls claimed and their cost.

49 College as Subscriber:

i. No arrangement may be entered into that results in the College being the subscriber for a telephone at the home of an employee, unless the prior written approval of the Director of Human Resources has been given;

ii. Any incidental personal use of such a telephone or smartphone, should be kept to a minimum. The College reserves the right to recover the cost of excessive personal use from the employee.

50 If the tariff provides for free time this should be allocated to business use on a pro rata basis.

51 The cost of a telephone voucher, including mobile network pay as you go cards, will not be reimbursed unless the prior written agreement of the Assistant Director of Finance has been obtained. The reimbursement is a taxable payment and will be monitored by the payroll team. The request for payment should be submitted on a separate expense claim form from other expense claims.

**Internet Connection from Home**

52 The cost of a private Internet connection and its ongoing fees are not reimbursable.

53 No arrangement may be entered into resulting in the College being the subscriber of an Internet connection at the home of an employee, unless the prior written approval of the Director of Human Resources has been given. The associated tax and national insurance cost will be recharged to the relevant department.

**Business Entertainment and Gifts**

54 Appropriate entertainment by a member of College staff of people from an external organisation for a clear and necessary business purpose may be claimed. The expenditure incurred should be reasonable and not excessive. There should be a clearly justifiable purpose for each employee’s attendance and there should not be so many employees attending as to suggest it is largely a staff social event. A claim for business entertainment should state the purpose of the entertainment, the number of people attending from each organisation and

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the organisation’s name, and give for each member of College staff their name and role in the context of the business relationship with the external organisation(s). The most senior College person present should settle the bill and make the claim for reimbursement.

55 Excessive hospitality or other entertainment offered by an external organisation should be refused. As a guide one might only accept hospitality that one could reciprocate in a similar fashion. The acceptance of corporate hospitality where one is part of a group being entertained would normally be reasonable.

56 Gifts that appear to have a value of greater than £50 should be refused or returned.

57 If it is possible to accept the gift but raffle it for charity the donor could then be thanked and informed that £x had been raised for ‘y’ charity. In cases where it may be appropriate for the College to accept the gift, then it may be accepted on that understanding.

58 If it is judged that following these guidelines might cause offence to the donor, then the Principal should be notified and a judgement will be made, and a record kept of this.

59 Personal gifts arising from the staff student relationship should be refused if their timing could in any way be construed as influencing academic judgement.

60 Every department should keep a Hospitality/Gift book in which all members of staff should enter any hospitality or gifts received, except for items such as diaries and calendars.

61 In all cases common sense should prevail: would you feel comfortable if whatever you had accepted were blazoned over all the newspapers?

62 Reference should be made to the College’s Gift and Hospitality Policy, Anti-Bribery Policy and other Polices which are held on the College website; these take precedence over the Travel, Subsistence and Personal Expenses Policy.

Staff Entertaining and Gifts

63 Departments are authorised to spend up to a maximum of £60 (including VAT) per person during the year at annual events, such as a Christmas meal or to mark the start or end of an academic year, to a maximum of £30 per head per event. The event must be open to and appropriate for all staff in the Department in order to avoid a tax liability and comply with the College’s Equal Opportunities Policy. The claim for reimbursement must be made for the department as a whole stating it is claimed under this provision, and not by each member of staff. The claim must be supported by a receipt and the number and names of staff attending the event must be stated on the claim form. If the cost is charged to a purchasing card, the same information must also be provided.

64 Staff entertainment not open to all the department may be permitted on an exceptions basis with the prior agreement of the Head of Department, for example a restaurant meal to mark the end of a demanding project or a retirement. Such costs will attract a tax and national insurance charge which will be payable by the department. The names of all members of staff attending such events must be submitted with the claim on the appropriate form.

65 Personal gifts to staff are not normally a reimbursable expense. However, in certain cases it may be appropriate for the department to make a gift, such as flowers, for example in the event of serious illness or on a retirement (but not for routine events such as birthdays). The gift from the department must cost no more than £50 and cannot be in the form of cash or vouchers. Gifts
cannot be made as recognition of a work-related achievement. The Head of Department must authorize such expenditure in advance.

**Insurance for Staff and Students**

66 For any overseas business travel or UK overnight travel, the Insurance Officer must be informed at least five days prior to travel by completing the College web form. The Insurance Officer will copy the notification of travel produced from this form to the relevant Head of Department, Dean and Senior Faculty Administrator (as applicable) for information.

67 Any period of extended travel or secondment will incur an additional premium, which will be charged to the department. Staff who wish to insure their partner and/or children, who accompany them on business trips, through the College policy will be required to pay personally for such cover.

68 It is the responsibility of staff to ensure they have prepared the necessary risk assessments and have obtained up to date security and health information for their destination. Staff must not travel against medical advice or against the advice of the Foreign & Commonwealth Office. Information as well as emergency assistance whilst abroad can be obtained from www.mylifeline.co.uk using our travel insurance policy number 0015865151

69 No reimbursement of insurance purchased personally, rather than using the College policy, will be made to a member of staff or student after 1 February 2015.

70 In relation to travel insurance claims, the College will not make an insurance claim for property or cancellation insurance of less than £100, but any losses under this value should be notified to the Insurance Officer and may be reimbursed to the individual. Valid medical and other claims will be met in full as will any property or cancellation claim over £100. In the event of a claim the department is responsible for the cost of any insurance excess deduction.

71 No claim will be considered if the trip has not been advised to the Insurance Officer before travel commences unless there are exceptional circumstances to take into consideration.

72 Departments will be charged for student trips of more than 5 people or for trips of more than 2 weeks, details of the rates are here. For Student Placements, including Study Abroad, see the information on the Health and Safety website, in particular regarding insurance – it is the student’s responsibility to obtain appropriate insurance.

73 The College’s motor policy provides comprehensive cover for an employee with a valid UK driving licence to drive a hired or College vehicle on College business in the UK and parts of Europe, but the employee must first have provided the relevant details to the Insurance Office and be cleared to do so. Material changes such as health problems or driving convictions must be notified to the Insurance Office. The policy is subject to an excess charge for each claim, which will be borne by the department.

74 The College’s motor vehicle policy does not provide cover for employees driving their own vehicles on College business. Where an employee uses his or her own vehicle he or she must ensure that the vehicle insurance policy includes cover for business use and comply with the College’s Policy on the use of own motor vehicles. Insurance companies do not normally charge extra for this. Any extra cost which is incurred is not reimbursable.
Air-miles and other Promotional Incentives

The generation of air-miles or similar rewards arising from travel on College business should be noted on the claim form, and should be applied to subsequent business travel.

Advances

Advance payments are costly to administer and require additional processing. Personal payments using credit cards are settled monthly in arrears and normally expense claims will be reimbursed before this. Whenever possible, departmental arrangements should be made for the direct payment of fares, car hire, hotel expenses, etc., thus leaving the minimum amount to be met in the course of the journey. Advance payments are therefore made on a limited basis.

A request to receive an advance should be made via the Agresso finance system at least twelve working days before payment is required. Requests should be on a different claim than for repayment of expenses. One requests for advances for students who do not have any contract of employment with College can be made on a paper claim form.

An advance will be paid BACS transfer. Foreign currency advances are not provided.

Within 15 days of return, the final expenses claim showing the amount outstanding due to/from the College should be submitted via the finance system. The payment due from the employee should be paid to College if there has been an over advance.

If there is a small balance remaining from an advance after submission of the relevant claim, subsequent expense claims will be set against the balance until the advance is cleared. Advances are for specific trips and will not be issued as a rolling advance. No new advance will be issued if there a previous outstanding balance unless there are exceptional circumstances. If claims related to advances are not submitted according to the requirements above, future advances will not be considered.

Procurement

The purchase of travel and related services are subject to the Financial Regulations, and in particular, the requirement to obtain comparative quotations where appropriate.

Information on travel procurement is maintained on the Purchasing web pages including names of preferred travel suppliers, and further advice is available from the Procurement Office.

For air travel the following options are available:

- Booking on the internet using price comparison websites to identify the best value
- Using one of the College’s preferred travel agents, but noting that, for many journeys, a budget airline ticket booked on the internet will be cheaper
- Using an alternative travel agent, for example where there are specialist requirements, but obtaining at least one alternative quote to demonstrate that competitive prices have been obtained.

January 2016
Combining business and non-business travel

If business and non-business travel are combined in a trip, the expenses claim must show in sufficient detail the costing of the business and non-business elements to prove that there is no subsidy of the non-business costs and that the primary purpose of the trip was business.

Spouses and Partners

Expenses incurred by or on behalf of spouses and partners are not reimbursable. An exception to this can only be made when there is an essential and exceptional business case and must be authorised in advance by the Principal on the recommendation of the Faculty Dean, Vice Principal or Director of Resources, in conjunction with the Head of Department as appropriate.

Principal’s Report to Council

The Principal will report to the Council on any international travel undertaken by any Council member on College business, other than on overseas visits undertaken in connection with personal research work or to attend academic conferences and funded from research or other grants. The reports will include the purpose of the visit, the outcomes achieved and the cost of the visit. The costs of visits will be taken as Reserved Area Business.

J Febry
Acting Director of Finance
January 2016
Mileage Rates and Maximum Subsistence Rates and Personal Incidental Expenses

Effective for expenses incurred from 1 June 2012

Mileage Rates

1 Employees using their own vehicles on College business may claim a mileage allowance as follows:

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<th>Private Vehicle</th>
<th>Cumulative Distance in Tax Year</th>
<th>Rate per Mile</th>
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<tr>
<td>Car or van</td>
<td>Up to 10,000 business miles</td>
<td>45 pence</td>
</tr>
<tr>
<td>Car or van</td>
<td>Over 10,000 business miles</td>
<td>25 pence</td>
</tr>
<tr>
<td>Motorcycle</td>
<td>Any distance</td>
<td>24 pence</td>
</tr>
<tr>
<td>Bicycle</td>
<td>Any distance</td>
<td>20 pence</td>
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2 For each employee who travels on business as a passenger in a private vehicle an additional 5 pence per mile may be claimed. The name of any passenger(s) must be identified in the claim.

Maximum Subsistence Rates

3 When employees are away from their normal place of work for a period of more than 5 hours and incur expenses on food and (if away overnight) accommodation, the appropriate rate of subsistence may be claimed.

4 ‘Overnight’ subsistence is for a period (or successive periods) of 24 hours and is intended to cover all meals as well as accommodation for that period. If an entire business journey lasts for more than 5 hours in excess of one or more periods of 24 hours then those excess hours attract the appropriate rate of daytime subsistence (5 to 10 hours, or over 10 hours).

5 No subsistence is payable for any periods when meals and/or accommodation are included in the fare (for example air travel or rail sleeper).

6 Alcoholic drinks taken with a meal are acceptable as subsistence, but are normally expected not to exceed one third of the total meal cost.

7 All claims for subsistence must be for actual expenditure incurred and, wherever possible, must be supported with receipts. The maximum subsistence rates include taxes (e.g. VAT) and gratuities (tips). Gratuities must not be excessive: the claimant may write the amount on the receipt if it does not already appear there.

Maximum Subsistence Rates

8 The overnight allowance for accommodation with Friends/Relatives has been withdrawn by HMRC. A replacement allowance of £10-15 may be claimed for a gift for the friend or relative.

9 Hotel accommodation and meals overseas should be in hotels and restaurants similar in quality to those that would be used in the UK. As a guide, hotels should be 3-star, or 4-star in more remote, or less secure areas: exceptions to this must be approved in advance by the

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Faculty Dean, Director of Operations, Vice-Principal or Principal, as appropriate, in conjunction with the Head of Department, and a copy of the approval must be attached to the Expenses claim. As the cost of such accommodation and the price of food in restaurants vary so much worldwide, no maximum rates of subsistence are laid down. Guidance on hotels should be sought from the College’s appointed travel agents.

**Personal Incidental Expenses Rates**

10 Personal Incidental Expenses are described in the Policy and Procedures. The following maximum rates apply only to overnight stops away from home on College business. Only actual expenditure can be claimed and should be supported by receipts where possible. If more than the limit is claimed then all of the cost becomes a taxable benefit and tax and national insurance will become payable.

**Maximum Personal Incidental Expenses**

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<thead>
<tr>
<th>Place</th>
<th>Maximum Nightly Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>UK</td>
<td>£5</td>
</tr>
<tr>
<td>Overseas</td>
<td>£10</td>
</tr>
</tbody>
</table>