Royal Holloway, University of London
Travel, Subsistence and Personal Expenses Policy and Procedures

With effect from 1 August 2013

Changes from previous policy:
Paragraph 20 – all payments will be via BACS; changes in staff details on MyView will result in changes to the bank account used for payment of expense claims
Paragraph 37 – information on Oyster card use
Paragraph 77 onwards – Advances administered via Agresso Finance System
Paragraph 32/Appendix 1 – payment for use of bicycles for business
Jan 2014 – addition of link to Approved Driver Status Policy for clarification

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August 2013
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;
• **Payments Office**: expense claims and reimbursements;
• **Insurance Officer**: insurance.

9 The forms identified in the Policy and Procedures, ie the Expenses Claim Form, and 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 overnight 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 an Expenses Claim Form in accordance with the guidance given in the Finance department’s web pages.

15 Information on the claim form 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.

18 Claims should be supported by original invoices or receipts. 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. Photocopies of invoices certified as a true copy may be substituted under some circumstances, for instance if the original invoice is required by another party. Advice for presenting receipts is available on the Finance website.

19 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 (e.g. monthly) rather than on each occurrence.

20 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

21 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 who has managerial authority for the claimant. 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.

22 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.

23 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.

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

25 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. The person authorising the claim should be clearly identified by printing his or her name on the Expenses claim form.

Class and Mode of Travel

26 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.

27 Journeys made by rail should be at the standard class.

28 The mode of travel (e.g. 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 (e.g., 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 cost of food and refreshments and,
if away overnight, accommodation, within the rules and limits in Appendix A. Basic standards expected of hotel and other accommodation include cleanliness, privacy, personal security and the availability of breakfast.

39 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.

40 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.

41 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.

42 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.

43 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.

44 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.

45 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.

46 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.

**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
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

66 Insurance cover is normally available to staff at no extra cost for travel on College business, provided the Insurance Officer has been informed in advance. Authorisation of the Leave of Absence Request Form is sufficient to ensure that the Insurance Officer is informed. If cover is required at short notice the Insurance Officer should be contacted by telephone, followed up by written confirmation. A copy of the travel insurance cover note is distributed annually to each academic department.

67 The specified period of insurance cover for travel on College business is six months; any period beyond this will incur an additional premium, which will be charged to the department, and should be arranged through the Insurance Officer. Spouses or Partners and children can be included on the college travel policy at an additional premium, which will have to be borne by the member of staff, and should be arranged through the Insurance Officer.

68 Staff are responsible for following the advice given by the Government about the safety of certain areas of the world, and should consult with the Insurance Officer when planning a trip to an area of high risk as the availability of cover may be affected.

69 In the event of a claim the department is responsible for the cost of the insurance excess deduction.

70 Claims for reimbursement of an insurance premium will not normally be met by the College.

71 College insurance cover does not apply to any non-incidental non-business element of a trip, such as a holiday taken before or after the business activity, and staff should arrange their own insurance for this.

72 Travel involving students is not covered automatically by the College's insurance policy and a separate premium is payable and is a charge to the department. The Insurance Officer must be advised in advance of such travel using the required form.

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. Insurance companies do not normally charge extra for this. Any extra cost is not reimbursable.

Air-miles and other Promotional Incentives

75 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.

August 2013
Travel, Subsistence and Personal Expenses Policy and Procedures

Advances

76 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.

77 A request to receive an advance should be made via the Agresso finance system at least twelve working days before payment is required.

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

79 Within 15 days of return, the final expenses claim showing the amount outstanding due to/from the College should be submitted. It should have attached the appropriate invoices and receipts, and the payment due from the employee made payable to the College if there has been an over advance.

80 Where an advance has not been formally cleared, future expense claims will be set off against the balance until it is cleared.

Procurement

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

82 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.

83 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 ticked 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.

Combining business and non-business travel

84 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

85 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

86 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.

G A Robinson
Director of Finance
August 2013
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>Cumulative Distance in Tax Year</th>
<th>Rate per Mile</th>
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</thead>
<tbody>
<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>
</tr>
</tbody>
</table>

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.

8 The subsistence rates given below are the normal maximum amounts that will be paid: they should not be used as a flat rate without supporting vouchers to show they have been spent in full.
Maximum Subsistence Rates

<table>
<thead>
<tr>
<th>Period</th>
<th>Place</th>
<th>Maximum Rate per Day</th>
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<tbody>
<tr>
<td>Under 5 hours</td>
<td>All places</td>
<td>Nil</td>
</tr>
<tr>
<td>5 to 10 hours (one meal rate*)</td>
<td>All places</td>
<td>£5</td>
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<tr>
<td>Over 10 hours, but not overnight (two meal rate*)</td>
<td>All places</td>
<td>£10</td>
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<tr>
<td>Overnight, up to 24 hours</td>
<td>London</td>
<td>£125</td>
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<tr>
<td>Overnight, up to 24 hours</td>
<td>Elsewhere in UK</td>
<td>£105</td>
</tr>
<tr>
<td>Overnight, up to 24 hours</td>
<td>Overseas</td>
<td>See next paragraph</td>
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</tbody>
</table>

* only three meals can be reimbursed in any 24 hour period.

The overnight allowance for accommodation with Friends/Relatives has been withdrawn by HMRC. A replacement allowance of 10% of the overnight accommodation rate (maximum rate per day as above) 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 to keep expenditure within the UK subsistence rates. 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 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

<table>
<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>

August 2013