

The University of East London

Travel, Subsistence & Expenses Policy

July 2019

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1. Introduction

The travel, subsistence and expenses policy is in place to provide guidance to staff and governors, on what is and is not permitted and to help us achieve value for money. **The Policy applies to all employees and governors for all expenses and expenditure associated with travel and other business activities. All employees and governors must adhere to the Policy when incurring travel and associated expenditure on behalf of the University.**

Adherence to this policy (and policy annex) by all staff and governors is mandatory and non-compliance constitutes a breach of the University's Financial Regulations. Non-compliance may result in expense claims not being paid and disciplinary action being commenced.

The University understands that staff and governors with disabilities may incur additional disability-related costs. Reasonable adjustments will be considered on a case-by-case basis within the application of the guidelines set out in this policy.

Where there is a requirement to purchase flight tickets, rail tickets, (not tickets for London Underground or Overground), or hotel accommodation these must be purchased through the approved systems and contracted suppliers set up for this purpose and in accordance with the laid down procedures for doing this. (More details can be found on the [UJEL Travel Portal](#))

If you have questions about any of the matters covered in this policy, then please contact the Procurement Team by email at purchasing@uel.ac.uk.

2. Policy Objectives:

- To obtain maximum value for money from the University's expenditure on travel, subsistence and other expenses (this doesn't always mean obtaining the lowest fare).
- To inform employees of procedures to be undertaken when arranging travel.
- To ensure that the expenditure on travel and subsistence represents only the necessary and reasonable costs incurred by or on behalf of staff or governors who are on University business.
- To help ensure safe and healthy travel.
- To minimise the cost of administration, including the time spent by members of staff or governors making travel arrangements, processing approvals and submitting expense claims.
- To enable budget holders to control expenditure, manage and monitor staff and governor safety.
- To rationalise business travel and to minimise the environmental impact of travel.

3. Definitions

Official Business Authorised work or activity carried out on behalf of the University or its subsidiary companies.

Travel for the purposes of

Official Business: Authorised, necessary travel undertaken in relation to, or on behalf of, the University and its subsidiary companies which, for legitimate reasons, cannot be carried out at or within the University's premises, including inter campus travel.

Domestic Travel: Travel on Official Business, to any location within Territorial Limits.

Overseas Travel: Travel on Official Business, to any location outside the Territorial Limit, and which commences from within the Territorial Limit.

Subsistence: The necessary and reasonable cost of meals and refreshments incurred by or on behalf of employees and governors whilst travelling on Official Business.

The Policy: The UEL Travel, Subsistence and Expenses Policy and any related guidelines

Territorial Limit: Is the main country of business for the traveller and applies to all UEL operations – i.e. UK operations and overseas operations

4. Scope of Policy

This policy is applicable to all employees and governors irrespective of the source of funding. This policy applies regardless of payment method, and therefore applies to expense claims, purchasing card expenditure and invoiced expenditure. It also applies to external examiners, consultants and other external visitors to UEL where we have agreed to cover the cost of expenses.

5. Travel Avoidance

Staff and governors should only travel when there is no viable business alternative. Before making a booking, staff and governors should consider whether it is necessary, or whether there are practical alternatives by which business objectives could be achieved without the need to travel. This could include video-, audio-, or web- conferencing, or where only one member of a team attends. Where only one member of the team attends, they should share the outcome of meetings with other interested parties. The timing and purpose of the journey should be considered to determine whether other activities could be undertaken at the same time thereby achieving greater value for money.

It is the responsibility of all line managers and budget holders to ensure that staff and governors travel only where there is a priority business need and no practical business alternative. Where such practical alternatives exist, these should be adopted.

Only staff with a genuine business need should attend meetings away from University premises. Meetings should have pre-agreed agendas and all items should be covered, where possible, to reduce the need for further follow-up meetings. Meeting venues should be chosen based on a balance of the amount of travel required by attendees and the cost of hiring the venue. (Public Sector venues will often be free of charge). The use of third-party meeting facilities that incur an additional cost to the School or Service should be kept to a minimum. Where practical, meeting locations should be selected that are within close walking distance of public transport links. Meeting times should be selected on the basis of enabling staff to make full use of public transport.

6. Roles and Responsibilities

a. Individual Traveller

- The individual who will be travelling should ensure that the policy and processes are followed
- Booking can only be done via the agreed processes, tools and contracted suppliers
- Booking should be done in advance (preferably 6 weeks) so as to take advantage of cheaper flights.
- Before making the booking, staff should discuss the travel plan with their line manager,
- Carry out a risk assessment for your intended destination. You can use the resources relating to this on the UEL Travel Portal for this purpose. Any cash advances taken are to be settled within 2 weeks of return from the trip

- Expenses claims must be submitted within 3 months of return from the trip (see section 19 for expense claim procedure)

b. Line Manager / Budget Holder

- Ensure that the travel plan fits in with University strategy and meets the objectives as set
 - Ensure compliance with University Travel Subsistence and Expenses Policy, and Financial Regulations
 - The trip undertaken is a priority and necessity
 - The trip is planned in advance to take advantage of the cost benefits of early booking
 - Following the submission of staff expenses on Freedom (online expense system), the line managers are to check and approve the claims
- In relation to purchase cards, line managers and budget holders are required to periodically review card transactions

c. PVC Deans and Directors

PVC Deans, Heads of School and Directors should ensure that their travel plans are coordinated with colleagues in International Recruitment, Academic Partnership and Student Recruitment Marketing services so as to achieve a joined-up approach to meet the University's objectives.

7. No Personal Gain

Employees will be reimbursed for the actual travel and associated expenses incurred solely and necessarily in the performance of their duties. The rules contained within this policy ensure that employees neither gain nor lose financially in relation to appropriately incurred expenditure and reimbursement on travel, subsistence and other expenses.

The University is also required to demonstrate to HM Revenue & Customs that adequate controls are in place to ensure compliance with the rules and requirements for personal tax dispensations. Provided they are followed, the rules and guidance contained within this policy will ensure that no taxable benefit in kind will arise on the employee.

a. Home to work travel expenses

Travel between home and a staff members normal work place is regarded by HMRC as private and cannot be claimed as a business expense. If staff travel straight from their home or return direct to their home after a business event away from the University:

- In the case of private cars, mileage claimed must be the lesser of the actual mileage and the mileage which would have been incurred if the journey had started and finished at the normal work place;
- In the case of public transport, the cost claimed must be the lesser of the cost of the journey from home to destination or normal work base to destination. Expense claims for Oyster pre-pay fares should include a copy of the Oyster usage statement showing the journeys claimed for. These statements can be obtained by registering the Oyster card at www.tfl.gov.uk/oyster and following

the instructions on that website. (Please note that rail tickets should be booked through your school or service nominated travel bookers.

b. Promotional incentives

Staff and governors may retain personal frequent flyer bonuses accrued to them on business travel, provided that the earning of these benefits has not resulted in any incremental costs to the University.

c. Spouse and partner expenses

The university will not fund the costs of spouses or partners' travel. In the event that a staff member obtains permission to combine a trip on UEL business with a holiday (see below), booking and the travel expenses of the wider family are the sole responsibility of the employee. Members of staff will be responsible for making the travel arrangements of partners, spouses or other persons not connected with the University. They will also require separate travel insurance. Travel arrangements for these people cannot be made through your nominated bookers but our travel management company has a non- business travel arm and may be approached to book travel as they may be able to co-ordinate this booking with the business booking.

d. Holidays Linked to Business Trips

Subject to the appropriate approvals, an employee may stay in the destination travelled to on Official Business for additional days before or after the completion of business. The University will not meet any of the travel costs, accommodation or subsistence for days taken as holiday linked to a business trip. Private insurance must be taken out to cover the private part of the journey. The request to add holiday to a business trip must be clearly identified on when submitting a request to travel.

Holidays linked to business trips are subject to the following restrictions:

- It must be clear that the primary reason for travel to the destination is for a business purpose and that the holiday period is a secondary consideration;
- There is no deviation from the most direct journey required to fulfil the business objectives of the trip;
- Approval for the holiday is required from the PVC Dean or Director.

If it is adjudged that the above have not been complied with, the University will not meet any of the costs of the trip. The deliberate spacing of business activities to artificially inflate the business element of the trip is strictly prohibited. This is in accordance with HMRC rules. In such cases the decision of the University will be final.

e. Excess baggage charges

Staff should meet excess baggage charges personally unless these are due to items being taken for business reasons and this has been agreed in advance as part of the overall cost of the trip. It is often less expensive to purchase excess baggage at the time of booking the flight and so if you require excess baggage you should make this clear when requesting travel. You should be aware that some of the University's travel agreements offer increased baggage allowances.

8. Authorisation

All overseas travel must be **authorised in advance** in accordance with the hierarchy set out in the table below. By authorising overseas travel, signatories are certifying that the expenditure is necessary, that the

mode of transport is appropriate and provides value for money, that the necessary funding is available, that a risk assessment has been completed (where required) which demonstrates that travel is safe, and that all other Policy requirements have been met.

The authorisation hierarchy for Request for Approval to Travel Overseas Forms is as follows:

Traveller	Primary Authoriser	Secondary Authoriser	Tertiary Authoriser
Vice-Chancellor	Chair of Board of Governors	Chair of Finance & Resources Committee	-
Member of VCG	Vice-Chancellor	Chair of Board of Governors	Chair of Finance & Resources Committee
PVC Dean of School or Director of Service	Member of VCG – as line manager	Budget Holder	Member of VCG
School or Service all staff	PVC Dean of College or Director of Service	Budget Holder	Member of VCG

No member of staff or governor can authorise their own travel.

9. Booking of travel & accommodation

Travel and accommodation must be booked via your nominated bookers and through our contracted travel management company. A separate set of instructions on how to do this is located on the UEL Travel [Portal](#)

10. Lowest Logical Cost, Advance Booking and Reduced Fare Opportunities

Expenditure should be kept to the minimum consistent with the effective performance of work on behalf of the University.

Where possible, staff and governors should plan trips at the 'lowest logical cost' to take advantage of reduced fare opportunities including, but not limited to: -

- Excursion fares
- Promotional fares
- Fares with restrictions which can be accepted for the planned trip
- Negotiated fares

The Lowest Logical Cost should take into account all related costs, including fares, travel to and from airports/station, car park charges, mileage costs, any meals and refreshments provided based on ticket type, the ability to work when travelling and other related expenditure.

Full advantage is to be taken of APEX, consolidated or discount fares.

Travel should be planned in advance with as much certainty as possible. The expectation is that the vast majority of travel arrangements will be completed at least 30 days prior to departure in order to make maximum use of cheaper fares. Last minute and 'open' tickets are expensive and should be avoided. Employees are required to use advance purchase restricted tickets, accepting a reasonably flexible time window around requested departure and arrival times. The University accepts that employees may have to occasionally pay an additional fare should they miss their timed departure; however, employees should manage meetings and travel times to reduce the risk of additional fares.

Travelers will not be expected to take unnecessary connections or travel unreasonable distances to leave from a less expensive departure point. Our contracted travel management company can provide advice and information on how to book more effectively.

11. Mode of Travel

a. Selecting the right mode of transport

Assessing the right mode of transport for the journey is important. The mode of transport selected for Official Business travel should give consideration to the following:

- Environmental impact of the journey
- Time available to make the journey
- Health, safety, and wellbeing of the employee and their individual needs
- Opportunity to share transportation

b. Walking

Staff and governors should walk where they feel that time, convenience and personal safety allow. It is considered that a journey of up to 1 mile is a reasonable walking distance. Route planning tools should be used to select the safest walking route. The following route planners are recommended for the UK:

<http://walkit.com>

<http://www.tfl.gov.uk/modes/walking/>

c. Cycling

Cycling should be considered for local journeys where staff feel that convenience and personal safety allow.

Consideration should be given to the following:

- Competence of the cyclist and training received. The individual is to judge whether they are a competent cyclist.
- Fitness and health of the cyclist. The individual is to judge whether there are fitness or health reasons which affect their ability to cycle.
- Suitability and condition of cycle used. The individual is to judge whether their bicycle is road-worthy.
- Use of safety equipment. The individual is to ensure that appropriate safety equipment, such as a cycle helmet, high visibility clothing and lights, is used for the duration of their journey
- Route planning to reduce cycle risks. Route planning tools should be used to select the safest cycle route, avoiding main roads where possible. The following route planner is recommended for London: <http://www.tfl.gov.uk/modes/cycling/>

A mileage rate of 20p/mile will apply for all journeys made by bicycle. Distances should be estimated using the road/cycle network unless the cycle used is fitted with an odometer, when the actual mileage recorded should be claimed.

UEL encourages cycling through the Cycle to Work Scheme which allows employees to buy a bicycle tax free.

It may not be suitable to walk or cycle when travelling overseas. Information can be obtained from the Foreign & Commonwealth Office travel advice web site. <http://www.fco.gov.uk/en/>

Directions for walking outside of the UK are generally available from map applications contained on smart phones – e.g. Google Maps.

d. Rail travel

Train tickets should be purchased through your nominated bookers.

Staff and governors are encouraged to use public transport rather than taxis or personal vehicles. Rail travel should be by standard class unless a first-class ticket provides overall better value for money. (This may prove to be the case when linked to journey time and the ability to work during travel).

Rail tickets should be purchased as far in advance as possible in order to take advantage of discounted fares. The purchase of 'walk-on' tickets for long distance rail journeys should be avoided.

The recommendation is to book at least 30 days in advance.

e. London Underground and Bus Travel

Staff and governors are encouraged to use public transport rather than taxis or personal vehicles. Where an employee holds a season ticket or travel card, only travel costs incurred over and above the cost of the season ticket or travel card should be claimed.

Journeys should be paid for using Oyster pre-pay or contactless, as paper ticket fares are significantly higher than Oyster and contactless fares.

Expense claims for Oyster pre-pay fares should include a copy of the Oyster usage statement showing the journeys claimed for. These statements can be obtained by registering the Oyster card at www.tfl.gov.uk/oyster and following the instructions on that website.

As an alternative, Schools and Services should invest in Oyster cards which can be automatically topped up by a UEL Purchasing Card. These cards should be held by administrators and issued to travelers as required, and a record kept of their issue, return and destination/reason for travel.

f. Air travel

Booking of travel

Air travel must be booked through your nominated bookers and through our contracted travel management company. This will ensure that the University obtains the best value for money, satisfies its obligations under Health & Safety and can advise its business travelers through a single source.

Class of travel

Travel should be by the most economical option; this will normally be economy class.

Frequent flyer bonuses

Staff and governors may retain frequent flyer bonuses accrued to them on business travel, provided that the earning of these benefits has not resulted in any incremental costs to the University. Flights must not be booked simply to obtain frequent flyer bonus where a suitable, less expensive option is available.

g. Taxis

Taxis should only be used in the following circumstances:

Journeys within the M25 boundary:

- Travel home if you are occasionally required to work until such a time where public transport is no longer operating. Late working that follows a predictable pattern (e.g. every Friday) or occurs frequently (more than 60 occasions per year) does not qualify.
- Essential travel whilst carrying heavy or bulky University materials and equipment.
- Journeys to and from London airports on University business if the luggage to be carried makes travel by public transport impractical, or if the journey is outside public transport operating hours.
- In exceptional circumstances to get from one meeting to another if, for example, a meeting has overrun, and public transport is not an option. It is an expectation that meetings will be scheduled allowing sufficient travelling time to normally make this unnecessary.

Journeys outside the M25 boundary

- Whilst on a UK or overseas overnight stay on University business, taxis may only be used if the journey is business-related (e.g. travel from a hotel to a conference venue & travel from hotel to an airport or station); and there is no practical public transport alternative. However, travelers should always consider their personal safety when travelling.
- In some parts of the world, the use of hotel cars that come with a driver is the best option.
- Advice on safe travel can be found on the Foreign & Commonwealth Office.
- A receipt showing the name of the taxi company, the cost of the journey and date of travel must be obtained.

h. Private vehicles

Private vehicles should only be used for business travel when it can be demonstrated that the destination is difficult to access by public transport, or when heavy or bulky equipment has to be carried.

Staff and governors wishing to use a private vehicle on business should ensure that they have the appropriate insurance cover and will be required when claiming mileage to confirm that their vehicle is insured, taxed and, where required, has a valid MOT Certificate.

Claims for business mileage should be submitted on the expenses system with details of the journey, date, reason, departure point and destination. The amount to be claimed in each tax year is as follows:

- Up to 10,000 miles 45p per mile
- Over 10,000 miles 25p per mile
- Motor cycles or mopeds 24p per mile

The tax year runs from 6 April to 5 April. Staff and governors claiming mileage should keep a cumulative record of mileage in order to claim accurately.

The University will not accept any liability for incidents arising from the use of a private vehicle being used on University business. It is the responsibility of the individual to ensure that their vehicle is legally roadworthy with a valid MOT certificate (when applicable), is taxed and is suitable for business use.

Parking or other fines will not be paid. The London Congestion Charge will not be paid as there is no justification for using a private vehicle to travel in central London. Car parking and bridge/tunnel tolls may be claimed.

i. Hire cars

For round trip road journeys over 150 miles, employees may hire a car rather than use a private vehicle as this will often represent better value for money. The University will meet the hire and fuel costs.

The size of the vehicle hired should be no larger than the minimum required to comfortably transport the employee(s) and required luggage.

The level of carbon emission should be considered in selecting a vehicle within the same class of vehicle. Band A and band B vehicles offer optimum performance. Lower carbon emissions is not a justification for the hire of higher class of vehicle where that hire attracts an increase in price.

Staff or governors should not use the hire car for non-business travel. Hire cars must be organised and booked by your nominated bookers.

12. Accommodation

Hotels

Employees may stay in hotels when on business away from home if the journey time plus the time spent conducting business is 12 hours or more. Employees may also stay in hotels when part of a multi-day conference or a series of meetings.

The maximum limit for bed & breakfast accommodation in the UK is £150 per night per person. All hotels will be of an acceptable standard. 'Acceptable standard' means cleanliness, privacy, personal security and the availability of breakfast, dining options and Wi-Fi. This would normally correspond to hotels with a UK 3-star rating.

The limits for hotel accommodation overseas are also £150 per night but the University recognises that in some high price destinations this is not possible.

Travelers may also stay with friends or relatives whilst away on Official Business but it must be clear that the primary purpose of the visit is for business reasons.

13. Subsistence

Meal allowances

The following daily limits apply when away from the University and engaged on business in the UK for more than 5 hours:

- Business requiring between 5-7 hours away from the home or workplace including travel time – up to £10, e.g. the cost of lunch and other refreshments
- Business requiring 7-12 hours away from the home or workplace, including travel time – Up to £15.
- Business requiring 12+ hours away from the home or workplace, and when overnight bed & breakfast accommodation has been booked – up to £40, with a maximum of £25 for the evening meal.

Evening meals may only be taken when staying away from home overnight in circumstances outlined in '12 Accommodation'.

Employees may claim a maximum of £25 per head per night for an evening meal. This may include a glass of wine or pint of beer. Any alcohol consumed above this allowance is a personal expense. Itemised receipts must be obtained for all expenditure and submitted with the relevant expense claim/retained in support of a purchasing card transaction.

The claim limits for meal allowances overseas are on a country-specific basis and will be updated periodically to reflect exchange rate fluctuations (see [Annex 1](#)).

Other subsistence costs

A daily limit of up to £5 in the UK and up to £10 overseas will be paid to cover personal expenses such as laundry, internet access and private phone calls. Receipts must be provided in all cases.

Items to be paid for by the employee

Personal items, including, but not limited, to those below, may not be paid for using a purchasing card or claimed through the expense system:

- Luggage;
- Clothing;
- Cosmetics;
- Toiletries;
- Personal grooming services – e.g. hairdressers;
- Personal books, magazines and CDs;

- Access to premium airport lounges (in some cases our contracted travel management company may be able to arrange free access through preferential deals with airlines);
- Electronic equipment such as cameras, mobile phones and memory sticks;
- Alcoholic drinks over and above the evening meal allowance shown above;
- Mini bar alcoholic drinks and snacks;
- Films;
- Treatments in hotel leisure facilities;

14. Passports, Visas and Vaccinations

Employees are responsible for ensuring that they have a valid passport for overseas business travel, and the necessary visas and vaccinations. Advice on requirements for travel destinations is available through our contracted travel management company. For any journey, the expiry date of the passport should be at least 6 months after the date of returning to the United Kingdom. Employees must ensure that they meet all passport and visa requirements for their travel destination. It is expected that employees have passports for their own personal use; therefore, the cost of a passport will not be met by the University. Neither will the University meet the cost of replacing lost or stolen passports. If a new or replacement passport is required for official business purposes, due to a very high volume of business travel, the University will meet the expense of a new or replacement passport.

Employees are responsible for ensuring that they have the necessary visas and vaccinations for the areas they will be travelling to. The cost of visas, vaccinations and any required medication (e.g. anti-malarial tablets) will be met by the University.

15. Travel Insurance

The University will maintain travel insurance to cover employees, governors and volunteers travelling on Official Business and for students travelling on University organised field trips.

Cover is not provided for external consultants or family members.

Details of the current insurance cover can be found via the UEL Travel portal. www.uel.ac.uk/travel

Employees are required to review the travel insurance conditions prior to travel to ensure that they comply with all insurance requirements and to ensure that sufficient cover is in place for their upcoming business-related travel, including any materials and equipment to be carried. Advice can be provided by e mailing insurance@uel.ac.uk

a. Private Travel Insurance

Employees must arrange adequate private travel insurance to cover any private travel that they have arranged in conjunction with official business travel (such as extra days linked to the business trip). The University will not reimburse additional personal insurance costs.

b. Materials and Equipment

When University materials and equipment are carried, members of staff should check with insurance@uel.ac.uk to make sure that these items are covered by the insurance policies. If they are not covered special cover will be organised where appropriate.

c. Lost Luggage

Employees may purchase minimal, essential replacements as detailed in the insurance policy if their personal property is temporarily lost for more than four hours on any outward or onward journey. Any items over and above this will be regarded as personal items and their cost will not be met by the University.

16. Emergency Travel

Employees must ensure that they have followed the necessary booking processes to ensure that the University can locate and contact them in the case of an emergency. Our contracted travel management company can and will provide support as required.

Our travel management company provide a 24-hour emergency contact number for all employees. This is a chargeable service and so should only be used in the case of genuine emergency where calling during normal office hours is not practical. Details can be obtained from the UEL travel portal.

17. Cancellations

Travelling employees and governors are responsible for cancelling reservations within the timeframes permitted in the booking arrangement, by contacting their nominated bookers.

'No show' charges are not reimbursable by the University and the traveller will be held responsible for these costs.

18. Payment for travel, accommodation and subsistence

Travel outside London and all accommodation will be booked through your nominated bookers.

a. Purchasing Card

When accommodation and subsistence costs are paid for using a purchasing card, all receipts must be retained by the traveller.

19. Expense claim procedure

When subsistence costs are paid for using personal funds, all receipts must be retained, and an expense claim must be submitted **within 3 months** of the date the expense was incurred. An expense advance of up to 75% of the anticipated total costs, (not travel or accommodation which should be booked through your nominated bookers), may be requested for expenditure over £200. If you want an advance this should be requested at the same time you submit your request to travel. Travelers who receive an advance must submit an expense claim within **2 weeks** of return from the business trip.

All expense claims must be made using the expense system. The system should be used to claim for actual subsistence and other expenses incurred, and to claim mileage in accordance with the guidance set out in the sections 11 & 13. All claims for actual expenses incurred (i.e. not mileage) must be supported by a receipt. Note that credit and debit card receipts alone are not sufficient; a receipt clearly showing the item paid for must be provided. Claims submitted without receipts will require an explanation from the approver as to why a receipt is not available and may not be paid.

Expense claims must be submitted within three months of the expenditure being incurred. Claims received after this deadline may not be paid.

The expense claim system is intended to refund travel and subsistence expenditure that could not be met directly by the University. The expense claim system should not be used to purchase items such as technical equipment, subscriptions, payments for services and membership fees. These items should be purchased directly by the University via purchasing card or purchase order. Expense claims submitted for these items will not be paid.

The expense claimant is responsible for ensuring that their claim abides with this Policy.

All expense claims must be authorised by another member of staff according to the hierarchy shown below. The person authorising the claim must check that the claim abides with this policy. Employees must not authorise their own expense claims.

Traveller	Primary Authoriser
Vice-Chancellor	Chair of Board of Governors
Member of VCG	Vice-Chancellor
PVC Dean of College or Director of Service	VCG line manager
All other staff	Line manager

Provided that the above steps are complied with, and the expenditure claimed for is in accordance with this Policy, the claim will be paid into staff or governor bank account on one of the weekly creditor payment runs. (This will normally be within two weeks of receipt by the Accounts Payable Team).

Claims for expenditure in foreign currencies should be converted into sterling. Evidence of the exchange rate used (a commission slip or copy of an entry on a credit card bill) must accompany the claim; otherwise the rates prevalent at the date the claim is processed may be applied. In calculating this Financial Services will use an on-line currency convertor such as XE.com. Commission charged on currency exchange is not normally reimbursable.

The following **may not be paid** for using a purchasing card or claimed through the expense system. They should be funded by personal employee contributions.

Leaving and retirement gifts

Must be paid for by employee's own contributions. Expense claims will not be paid.

Other gifts of a personal nature

Must be paid for by employee's own contributions. Expense claims will not be paid.

Floral gifts – other than on the death or serious illness of an employee, student or an employee's partner or child

Must be paid for by employee's own contributions. Expense claims will not be paid.

Christmas decorations

Must be paid for by employee's own contributions. Expense claims will not be paid except where decorations are for the approved staff Christmas party.

PVC Deans or Directors may buy Christmas decorations for public facing areas which can be expensed if necessary. Wherever possible, these items should be purchased by way of a purchase card or purchase order.

Radios for office use

Must be paid for by employee's own contributions. Expense claims will not be paid.

Computers and other IT equipment

Must be purchased through IT services using a purchase order or purchasing card. Expense claims will not be paid.

Marketing material and services

Must be purchased through Student Recruitment Marketing using a purchase order or purchasing card. Expense claims will not be paid.

Stationery

Must be purchased using a purchase order or purchasing card. Expense claims will not be paid.

Petrol, except where a hire car is used

The costs of driving on business are reimbursed by claiming mileage.

Mobile Phones

Anyone who is required to regularly make business call using a mobile phone must purchase one for this purpose through IT Services. Any claims for business calls by irregular users must be supported by an itemised bill with the business numbers highlighted and annotated.

20. Entertaining

a. Staff entertaining

The only Christmas party that can be funded by university funds is the official staff Christmas party sanctioned by the Vice Chancellor. The total cost of all other staff Christmas is to be met by staff members themselves.

b. Non-staff entertaining

It is recognised that the entertaining of third parties is a necessary part of achieving University and School or Service objectives. When entertaining, staff and governors should ensure that the amount spent is proportional to the strategic importance of the event and within the following limits:

- Breakfast: £15 per head
- Lunch: £25 per head
- Dinner: £50 per head
- Gifts: £20 per head

These limits should only be exceeded with prior approval of a member of the Vice Chancellors Group. The number of university employees should not normally exceed the number of individuals being entertained. The claim form should clearly identify who was in attendance and the purpose of the entertaining.

Providing entertaining or gifts to third parties may be subject to the restrictions contained in the Bribery Act. Advice can be obtained from our Gifts & Hospitality Policy.

Non-staff entertaining is at the discretion of the PVC Dean or Director and approval from them should be sought in advance. Failure to obtain this approval may mean that claims are not paid.

21. Enforcement and Consequences of Non-Compliance with this policy

Staff or governors who do not comply with this policy may be subject to:

- Withheld/reduced expense claim payment;
- Withdrawal of University purchasing card;
- Appropriate disciplinary action in accordance with HR policies;
- Business travel being denied or delayed.

22. Annex 1 Maximum Travel and Subsistence Rates

The rates in this UK Government document will be used as a guidance when assessing if hotel costs and expense claims are reasonable.

<http://www.hmrc.gov.uk/employers/wsr-bench-2019.pdf>