

Business Travel and Expenses Policy

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1 Purpose and scope

- 1.1 This policy sets out principles and requirements for claiming travel and other expenses incurred wholly, exclusively and necessarily in the course of carrying out De Montfort University (University) business, including the use of corporate credit cards. It does so in a fair and transparent way, so that anyone needing to incur expense can understand which claims are permitted and what steps must be taken to ensure reimbursement.
- 1.2 This policy applies to all persons working for or on behalf of the University, referred to collectively as 'staff' for the purposes of this policy and includes employees, contractors, agency workers (e.g. Unitemps), volunteers and where appropriate, members of the Board of Governors, who may travel on official university business at the request of the University.
- 1.3 This policy will be reviewed at least every two years.

2 Objective and key principles

- 2.1 The objective of this policy is to:
- Define the University's policy relating to business travel and associated expenditure
 - Define the types of expenditure that are reimbursable by the University
 - Inform claimants and approvers of their respective responsibilities
 - Manage risk and ensure safety of all staff travelling on University business
 - Achieve compliance with this policy and HM Revenue & Customs requirements
 - Enable staff to apply the three key principles at all times
- 2.2 Business travel" is defined as a journey necessarily undertaken by staff to carry out their duties for the University, or to attend conferences or training events directly related for the performance of those duties. This includes travel between:
- a permanent workplace and a temporary workplace
 - home and a temporary workplace
 - two temporary workplaces

2.3 Key Principles

The value-for-money, integrity and sustainability principles apply to this policy.

2.3.1 The value-for-money principle

Use of the University's resources responsibly to achieve its mission, ensuring value for money, having regard to:

- efficiency and cost-effectiveness
- wellbeing
- environmental impact
- safety and security

2.3.2 The integrity principle

Integrity is one of the principles of public life. Our personal interests should never influence our decisions at work. We must be free of any suggestion of inappropriate influence. Selflessness, objectivity and impartiality are a core part of University values.

- Travel and business expense claims should only reflect costs that are additional to normal daily expenditure and must be within the rules of this policy.

- Compliance checks of expenses claimed and credit card usage are undertaken. It is your responsibility to act with honesty and integrity in the application of this policy.
- Summaries of expenses of University Leadership Board (ULB) members are published quarterly

2.3.3 The sustainability principle

Travel and face to face meetings can be an important tool to the University in meeting its objectives, however they also have an impact on the University's strategic commitment to sustainability and the United Nations Sustainable Development Goals (SDGs) which seek to deliver prosperity for all while protecting the planet from climate change.

- The University is committed to reducing its carbon footprint and has set itself the goal of being a net zero carbon university by 2032 for energy related emissions and 2045 for all emissions. All business travel and expenditure incurred on behalf of the University should fully consider the environmental impact of travel choices, 'the greenest mile is the mile not travelled'.
- Current national and local transport policy is firmly aimed at encouraging sustainable travel patterns, in order to help minimise congestion, reduce local air pollution and reduce greenhouse gases such as carbon dioxide, which cause climate change. The University's Green Travel Plan (GTP) has therefore been developed with reference to the Local Transport Plan and is where appropriate, linked in with other travel plans developed by neighbouring organisations, e.g. the University Hospitals of Leicester (UHL) NHS Trust.
- Before undertaking any business travel, staff should consider the following hierarchy;

Travel Mode		Carbon emissions (g) per km* (CO ₂ e/km)
Need for travel	Only undertake business travel when it is absolutely essential. Can a telephone call, video conference or e-mail deliver the same outcome?	-
Walking	Healthiest and cheapest form of transport, negligible carbon emissions, flexibility and viable for journeys up to 2km	0
Cycle	Healthy and cheap form of transport, negligible carbon emissions, reliable and flexible for journeys up to 5km	0
Bus, rail and public transport	Preferred choice for essential medium to long journeys	108 - Local bus 28 - London underground 35 - National rail 4 - Eurostar
Taxi/Hire car	Necessary for some trips, particularly to remote areas and for some staff with disabilities or who may not be able to use public transport due to mobility. Should be	208 - Taxi 171 - Hire car

	used in conjunction with travel by public transport to the nearest mainline rail or airport terminal. Where possible staff should choose low and zero emissions vehicles. Check emissions rates for vehicles	
Private car	Only when hire car option is not viable and to share cars whenever possible	171 - Car (one passenger) 43 - Car (four passengers)
Air	Absolute last resort, high carbon emissions, generally higher in cost, but may sometimes be cheaper than rail and allows for more efficient use of time. Consider alongside other provisions in this Policy in respect of safety, security, practicality and value for money.	246 - Domestic 154 - Short haul 193 - Long haul

*Source ESNZ/BEIS Greenhouse Gas Conversion Factors 2022. Car refers to an average diesel car.

2.4 Equality and diversity

- If you have specific travel, dietary needs or accommodation requirements and it is not possible to accommodate those within the policy limits, the University will cover reasonable additional costs. Before travelling you should discuss these with your manager to agree what additional costs will be covered. Should you require any assistance in clarifying specific requirements, both staff travelling and managers are encouraged to consult with the Equality and Diversity team.
- Staff with certain protected characteristics (e.g. sex, sexual orientation, race, religion, disability, etc.) may face additional challenges when travelling overseas due to differing attitudes, cultures and laws in other countries. Staff members may seek further advice and support from the Equality and Diversity team and consider advice and support from the Foreign & Commonwealth Office (FCO)
- Individuals, for example disabled staff, or staff with a medical condition who require reasonable adjustments while travelling will be supported to make the necessary arrangements
- In order to reduce risks associated with lone travel to high risk or remote locations the University will support staff to make appropriate arrangements to ensure that staff are accompanied appropriately.

3 Travel: general provisions

3.1 Safety and wellbeing

- 3.1.1 Safety, wellbeing and security are particularly important when travelling. This policy reflects the importance of these considerations and allows judgement to be made based on the circumstances, such as the mode of transport or the location of the hotel. If in doubt, you should always take the safer option.
- 3.1.2 The Foreign, Commonwealth & Development Office (FCDO) provides advice about risks of travel to help individuals make informed decisions. We recommend that the FCDO foreign travel advice is reviewed prior to booking. The University's travel insurance will not cover areas where the FCDO advises against travel.

3.2 Risk Management and Insurance

- 3.2.1 As a condition of the University's travel insurance and the University's duty of care towards its staff, it is essential to consider health and safety, occupational health, vaccinations/medications, entry requirements and high-risk locations including countries that are sanctioned.
- 3.2.2 Staff must complete the **Travel Risk Assessment form** for any travel taking place outside of the UK. A risk assessment is not required for travel within the UK unless you and your manager consider there to be a higher risk. Full details of the health and safety risk assessment procedures and further advice/guidance can be obtained from the health and safety team (healthandsafety@dmu.ac.uk).
- 3.2.3 Travel Health Assessment will identify if any vaccinations are required for travel, noting particular considerations for staff with disability, other prescribed medication and pregnancy. Full details of the risk assessment procedures and further advice/guidance can be obtained from the occupational health team (oh@dmu.ac.uk).
- 3.2.4 Once vaccination requirements are identified, staff are encouraged to access travel vaccinations via their GP in the first instance. If the vaccinations are not covered by the NHS, the cost of having them privately will be reimbursed.

3.3 Travel Insurance

- 3.3.1 The University provides worldwide travel insurance for staff who travel on its behalf on approved trips, if a flight or overnight accommodation is included. Prior to travel, staff should familiarise themselves with the cover provided and any exclusions.
- 3.3.2 The University is obliged to ensure that we/our insurers do not breach sanctions. If you are travelling to a sanctioned country, please contact the insurance team as each trip needs to be screened by our insurers due to sanction restrictions. The list of sanctioned countries can be found in the staff travel protocols intranet page.
- 3.3.3 Staff should contact the insurance team to declare any information that may affect their insurance cover including pre-existing medical conditions, in particular if they use mobility aid(s) or if they are pregnant.
- 3.3.4 The University's travel insurance covers University standard equipment such as laptops, mobile phones etc. However, if you are transporting any other university equipment, substances or samples then you should contact the insurance team to determine if supplementary insurance is needed.
- 3.3.5 The insurance team can be contacted via email (insurance@dmu.ac.uk) and travel insurance documentation can be found on the staff travel protocols intranet page.

3.4 Maintaining Contact

- 3.4.1 Staff must provide the University with an up-to-date telephone number they can be contacted on, in case of an emergency or unexpected/exceptional circumstances whilst travelling abroad on University business, including details of a next of kin who may also need to be contacted. This information is recorded on your staff record via DMUhub. For the Chancellor and Governors who would not have a DMUhub record, these details are to be provided to the University's Clerk's office
- 3.4.2 Should any aspect of itineraries or contact details change while the member of staff is abroad, they must notify their line manager confirming the revised details without delay. Individuals may also contact the University's security office outside of normal working hours. Business related calls are reimbursable expenses (see section 13.4).

3.5 Local Customs and Cultures

- 3.5.1 Risk assessments should identify cultural differences between the UK and the destination country that could potentially put staff at risk, taking account of any personal or protected characteristics where relevant, e.g. gender, religious belief or sexual orientation (see also equality and diversity considerations)
- 3.5.2 Staff should conform with local laws at all times. Local customs and cultures should be followed wherever possible, and where this does not compromise or conflict with the University's [Code of Conduct](#).
- 3.5.3 It is the norm in some cultures to offer gifts and hospitality to visitors and similarly such visitors are expected to offer gifts in return to their hosts. Staff should at all time adhere to the [Finance - Gifts and Hospitality Policy](#) which provides further guidance in this respect.

3.6 Emergency Situations

- 3.6.1 In the majority of cases, the preparatory measures described in this policy and associated guidelines will ensure that staff trips abroad will be safe and successful. However, in some cases events may occur which constitute an emergency situation, in particular whilst overseas
- 3.6.2 If an emergency situation arises, such as civil or political unrest or natural disaster in a country where staff members are visiting, or are travelling to, the staff member should, where possible, follow the advice of relevant authorities in their current location. Where possible they should also make immediate contact with their respective line manager. The University's emergency contact details are also available via the [Staff Travel Protocols](#). All staff are encouraged to make a note of these details before travelling abroad.
- 3.6.3 If faced with an emergency situation where there is a direct threat to staff safety and wellbeing, the requirement to seek prior approval from a line manager for travel and/or accommodation arrangements that may fall outside of this policy, will not be necessary.

3.7 Returning to Work After a Travel Incident/Emergency

- 3.7.1 Where an emergency or incident occurs while travelling, the relevant University Leadership Board member in the case of University staff, and the Vice Chancellor or Chair of the Board in the case of Chancellor and Governors, in conjunction with the immediate line manager and HR adviser (where relevant), will take the lead role in coordinating appropriate activity to support affected staff. The type of support required will be determined on a case-by-case basis and a case team may need to be convened to consider the needs of affected staff at the earliest opportunity following the immediate crisis situation occurring. The case team may include an occupational health adviser, particularly where the case is sensitive and needs to remain confidential
- 3.7.2 Support is available from Occupational Health who are able to secure external counselling support where appropriate. DMU staff are also able to access support through the [Employee Assistance Programme](#).
- 3.7.3 Any absence from work associated with an incident or emergency whilst either still travelling or upon return to DMU should be managed in the usual way and according to the relevant Policy.
- 3.7.4 It is particularly important following emergency situations that the scenario be reviewed to ensure that any lessons learned about the communication and handling of the situation are documented and to inform any future emergency situations.

4 Expense claim essentials

4.1 Travel management company – for travel bookings

- 4.1.1 The University has retained the services of a dedicated Travel Management Company (travel provider) to help underpin the three principles, access preferential rates and contractual terms, facilitate efficient booking of travel requirements, and providing visibility of itineraries for security reasons.
- 4.1.2 All travel bookings must be made through the University's travel provider (unless otherwise stated below) and details of which can be found at [Staff Travel Protocols](#).
- 4.1.3 Where the travel provider is unable to fulfil specific requirements and alternative arrangements are necessary, contact the Business Travel and Expenses Officer for advice
- 4.1.4 Unless officially classed as a remote worker, staff who work wholly from home or are engaged in a hybrid working arrangement are not eligible to have the costs of home to work travel, accommodation or other subsistence reimbursed on the occasions where they attend their primary place of work.

4.2 All staff are expected to:

- follow the value-for-money, integrity and sustainability principles at all times
- work within the letter and spirit of this policy, which cannot cover every eventuality
- where unsure whether travel or an expense is allowed under this policy, seek clarity from the Business Travel and Expenses Officer prior to incurring the expense
- follow the processes to ensure reimbursement is not delayed or to avoid recovery of non-compliant and non-evidenced spend from salary
- raise with your manager if you realise an error has been made in submitting a claim, the Business Travel and Expenses Officer can also provide support in this respect
- note that any item of expenditure claimed that is deemed to be taxable must not be settled as an expense or if settled already, may be recovered through payroll with appropriate deduction of PAYE and National Insurance
- note that expense claims are subject to compliance checks and audits. Breaches of this policy may result in more serious consequences, including disciplinary proceedings. In particular, dishonest breaches of this policy are a very serious matter, and may be considered gross misconduct.

4.3 Claiming expenses and claimant responsibilities:

- ensure any travel arrangements and expense claims comply with the relevant limits, and the conditions and requirements specified in this policy, relevant to the expense type being claimed, **Appendix A** provides details of how to claim expenses.
- provide a clear, justifiable business rationale for expenditure
- ensure expense claims submitted and reconciliation for corporate card spend are accurate, complete and appropriately evidenced
- Complete and submit expense claim within 1 month but no longer than 3 months after an expense is incurred
- Reconcile corporate credit card expenses within 30 days of expense being incurred
- Attach fully itemised receipts, except where not necessary under this policy. **Appendix B** defines what constitutes a valid receipt

4.4 Approving claims and approvers responsibilities

4.4.1 The following are approvers for expense claims:

- Line Manager– DMUhub claims in all areas except for research and other projects
- Responsible Person - DMUhub claims for research and other projects
- Authorised Signatories (Line Manager/Responsible Officer) for all paper-based expense claims see Appendix A.

4.4.2 Throughout this policy, where approvals refer to senior staff, it is expected that for University Leadership Board Members, this would be the Vice Chancellor or the University Leadership Board members' manager. In the case of the Vice Chancellor, this would be the Chief Finance and Resources Officer.

4.4.3 Before approving an expense item, you must ensure promptly that it:

- complies with this policy
- has a clear and justified business rationale
- is accurately coded and fully receipted (except where the policy says a receipt is not necessary)

4.5 Research Project Funded Expenses

- Project Sponsors/Funders expect that claimants will follow the rules of their own organisation – in the instance that this is not the case, prior approval should be sought from the funding body.
- It is the Principal Investigator's responsibility to ensure all original receipts are retained systematically and securely for audit purposes and that the most economical mode of travel and accommodation is used in accordance with this policy.

4.6 Combining business and personal travel

- Staff may extend a business trip to accommodate personal travel, but only if the personal travel is entirely incidental to the business trip
- If staff extend their business travel to include a personal trip, the University's insurance cover will only apply to the business element of the travel
- A partner may accompany a travelling member of staff for personal reasons. In such instances, the staff member must meet all additional costs relating to their partner
- The travel provider will only accept off-line bookings for family members/partners. Payment directly by the staff member in their own capacity is required at the time of booking. The university will accept no charge or liability for bookings made this way.

5 Flights

5.1 Booking flights

- All flights must be booked through the University's travel provider portal, which is available on a 24/7 basis. This provides the University access preferential rates and contractual terms, facilitate efficient booking of travel requirements, and providing visibility of itineraries for security reasons
- Book tickets as early as possible for reduced advance fares that may be available
- To support the university's carbon reduction commitments staff should avoid the use of air travel for travel within Great Britain, with a limited number of exceptions as follows:
 - For journeys to locations out with mainland Great Britain, including to islands such as Shetland or the Outer Hebrides, as well as to Northern Ireland
 - For disability or other health-related reasons
 - Where childcare or other caring responsibilities mean that flights are the only viable option to ensure the wellbeing of travelling staff and those they care for.
- Where the destination city is mainland Europe, priority should be rail travel over air travel.
- **For all travel classes other than Economy, prior approval is required from the Dean/Director responsible for the respective Faculty or Directorate. For ULB members, this approval will be from the Vice Chancellor, who will seek approval similarly from the Chief Finance and Resources Officer.**
- **It is a requirement to build in a rest day when planning overseas travel, so as to support health and wellbeing of all staff. Business class travel can only be a consideration if this is not possible to build this into your itinerary.**
- The appropriate class of flight should be considered separately for the outbound and inbound legs of a journey. The following has been set out in this respect:

Duration of Flight	Class	Conditions
Under 7 hours	Economy	Unconditional
	Premium Economy/ Economy Plus	<ul style="list-style-type: none"> • To accommodate disability or accessibility needs (and no Premium Economy/Economy Plus Class facilities are available that would accommodate these needs) • For justified information security reasons, such as relating to ULB members' or other staff working on sensitive matters • Where no cheaper ticket or alternative travel option is available
	Business	<ul style="list-style-type: none"> • Only where the above conditions for Economy/Premium Economy/Economy Plus cannot be accommodated or met
7 hours + (individual flight duration)	Premium Economy/ Economy Plus	Unconditional
	Business	<ul style="list-style-type: none"> • To accommodate disability or accessibility needs (and no Premium Economy facilities are available that would accommodate these needs) • For justified information security reasons, such as relating to ULB members' or other staff working on sensitive matters

		<ul style="list-style-type: none"> • Where no cheaper ticket or alternative travel option is available • where travel is overnight or where you are starting work immediately after the journey, business class is an option only if it is not possible for your itinerary to include adequate time for rest after landing and before any business meetings.
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- The University will not reimburse First Class flights, except where an airline only has two classes and describes Business as 'First', (e.g. internal flights in the US), with appropriate consideration for disability and accessibility needs.
- In exceptional circumstances where the University's travel provider is operationally unable to facilitate a specific booking or with a particular airline, you can make your own booking and claim back as a business expense. In these instances, it is important to ensure travel risk assessments are appropriately updated.

5.2 Upgrades

You may upgrade your booking if you personally pay for the difference in price between the class specified under this policy and the one booked.

5.3 Air-Miles

You may accrue promotional benefits (such as air-miles or frequent flyer benefits) for use on business travel to 'purchase' priority and/or lounge access. Personal use is not permitted as this may be deemed a benefit by HMRC and therefore taxable. The availability of such benefits must not influence your choice of airline or flight.

5.4 Departure lounges

Whilst travelling on University business, you may use a departure lounge:

- if you pay personally for use of the lounge i.e. at your own cost
- if this is included in the cost of the ticket, as is usually the case for Business class flights
- as a reasonable adjustment for a disability or accessibility need, and no other facilities are available that would accommodate these needs. Notify your line manager if this will be the case
- for justified information security reasons, such as relating to ULB members' or senior staff working on sensitive matters

5.5 Airline baggage charges

Excess baggage charges will only be reimbursed when travelling with heavy or bulky materials or equipment necessary for business and/or where excess baggage consists of University records or property. In such circumstances, staff are encouraged to purchase excess baggage allowance in advance of travel. Paying for these costs at the airport is more costly in most cases.

Any airline charges incurred for equipment relating to a disability or a reasonable adjustment will be reimbursed, where this is in connection with business travel.

5.6 Loss of personal effects

Expense claims for loss of personal effects whilst on DMU business, such as loss of suitcase, will be considered on a case-by-case basis and dependent on the evidence provided in support of the claim. Please contact the Insurance Officer in the first instance.

6 Public Transport

6.1 Booking rail tickets

- All UK rail bookings costing in excess of £200 must be booked through the University's travel provider portal, which is available on a 24/7 basis
- UK rail tickets costing less than £200 can be booked via the University's travel provider, via a procurement card or corporate card, or directly by the member of staff (and reimbursed through the expenses system)
- All overseas rail travel (including Eurostar) should be booked through the University's travel provider (where possible), or directly by the member of staff and reimbursed through the expenses system.
- Book tickets as early as possible for reduced advance fares that may be available
- When choosing the class of rail travel, you should always seek to secure value for money while recognising any requirements relating to disability or accessibility needs.
- It is important to check specific ticket refund rules at the time of booking and consider flexibility in the event that travel times may need to change if / when meetings / event times change or are cancelled. Certain types of tickets may not be changed or be refundable.

Permitted classes and booking requirements

Class	Conditions
Standard Class	Any
First Class or equivalent	<ul style="list-style-type: none"> • To accommodate disability or accessibility needs • Where no cheaper ticket or alternative travel option is available

6.2 Upgrades

You may upgrade rail travel to First Class (or equivalent) if you personally pay the difference in price between Standard Class and First Class. The cost of the upgrade is not a valid business expense and will not be reimbursed.

6.3 Rail departure lounges

The rules on departure lounges in the 'flights' section of the policy apply to rail departure lounges (such as Eurostar).

6.4 Oyster cards

If you pay for journeys on University business using your personal Oyster card, you may claim reimbursement. You will need to provide details of the journeys claimed but not receipts. This will be informed by Oyster Card statements available once registered with Transport for London.

Top-up of personal Oyster cards will not be reimbursed unless it can be evidenced that the associated travel against which the Oyster has been charged, have been business related. In the absence of this, the top-up can be deemed to be a benefit to staff which would be taxable.

7 Accommodation

7.1 Booking Hotels

- All hotel bookings must be made in advance, via the travel provider which is available on a 24/7 basis. This provides the University access preferential rates and contractual terms, facilitate efficient booking of travel requirements, and providing visibility of itineraries for security reasons
- Exceptionally, where pre-booking has not been possible via the travel provider, staff may claim for reimbursement of expenses incurred, if fully itemised original receipts are presented with evidence of approval from line manager that this booking could not have been made via the travel provider
- Where you are not booking via the travel provider, your line manager must be made aware of your arrangements and how you can be contacted in case of emergency.
- For trips greater than 10 days in duration, e.g. a research or study trip overseas, self-catering bookings may be considered. In these circumstances staff will be required to identify and detail mitigations of risks in liaison with the Health & Safety team as necessary and source all assurances from the accommodation provider with regards to smoke detection, fire extinguishers, gas, electric safety certificates and ensure risk assessments are updated accordingly. Where travel and risk assessments identify it as such, staff with accessibility requirements can consider self-catering as an option.

7.2 Private rented accommodation

Airbnb or other private rental accommodation can ONLY be used where:

- The country / city / region / building permits short-term lets and the property complies with local regulations (the booking is legal).
- There is a reasonably full history of positive reviews.
- The accommodation is a self-contained apartment (and not for example a stranger's back bedroom or similar).
- The neighbourhood can be identified as safe.
- The Airbnb bookings calendar is not relied upon, but the host is emailed directly
- Full contact details are left in the travel plan including location of the apartment and owner contact details.

7.3 Hotel Rates

- Where a particular hotel is the most suitable for security, accessibility or business reasons, such as being the venue of an official meeting, conference or event, staff may book this hotel
- Where there is flexibility for choice of hotel, and there are no suitable and secure hotels within a reasonable distance of the destination, the following applies:

7.3.1 UK Hotels – nightly rate limits including breakfast:

London	£250
UK, excluding London	£125

7.3.2 Overseas Hotels

Where you are unable to book hotel accommodation via the travel booking system, the maximum acceptable nightly hotel bed & breakfast rates based on HMRC guidance should be referred to at <https://www.gov.uk/guidance/expenses-rates-for-employees-travelling-outside-the-uk>. This sets out the maximum acceptable bed and breakfast rate at various cities\regions around the world. If the particular city\region is not identified, you should select the nearest city\region to the location that you are staying in.

7.4 Settling Hotel Bills

- Where you are required to settle this personally on departure, any personal items should be excluded from any subsequent claims via the out-of-pocket expenses process, or, if paying with a corporate card, personal expenses must be reimbursed as soon as possible after and no later than one month from the transaction date.

7.5 Hotel Membership Cards

- You may accrue promotional benefits (such as hotel loyalty points) for your own personal use; however, the availability of such benefits must not influence your choice of hotel.

8 Taxis, car hire and mileage

Where safe and practical to do so, use public transport in preference to taxis, car hire or use of own vehicle for business travel.

8.1 Booking taxis

- The University has procured a taxi service supplier for journeys to and from UK airports and longer distance journeys (inter-city), details of which are available on DMUconnect along with details of the University's procured car hire provider.
- The University will reimburse taxi and car hire expenses for journeys taken while on University business in the UK and overseas, including to or from UK airports:
 - to accommodate disability or accessibility needs
 - using public transport could raise safety or security concerns
 - where public transport is unavailable or impractical (time or cost)
- Inclusive airport transfer service offered by certain airline when booking business class flights is permissible to use
- When booking a taxi outside of the preferred suppliers, a valid receipt must be provided with your expense claim or credit card return

8.2 Car hire

- When hiring a car in the UK, staff should give consideration to the different emission rates of vehicles when making the booking. Information on emissions rates can be found through the Government website. Staff should also consider hiring a low or zero emission vehicle.
- When a car is hired in the UK for a continuous period greater than one week, the staff member may be subject to company car taxation. Contact the Taxation team for clarity.

8.3 Mileage

Mileage is a payment to cover the use of a personal vehicle for business purposes. Before you use your own motor vehicle for business purposes, you must:

- notify the vehicle insurance provider that the vehicle is being used for business purposes and ensure that the appropriate cover is in place
- ensure that the car is road worthy with valid road tax and MOT
- By submitting a claim via the DMU Hub or manual claim form, the claimant is confirming that they have appropriate insurance cover in place
- not claim for mileage and other vehicle costs for travel between home and your usual place of work. Mileage claimed should be the lesser of the distance from the University to the destination or from your home address to the destination. All mileage claims must state the purpose and location of the visit, with postcode details for start and destinations points
- Members of the Board of Governors are permitted to claim costs incurred for the mileage / travel between home and the university when attending official university meetings.
- The University will reimburse valid mileage claims at the following rates for all vehicle types,

Motor cars	Motorcycles	Bicycle
45 pence per mile (up to 10,000 miles, then 25p per mile)	24 pence per mile (any distance)	20 pence per mile (any distance)

- In the case of shared journeys, in addition to the above allowances, 5p per mile is payable for each named passenger, employed by the University, sharing the vehicle on the same business trip

8.4 Other vehicle costs

- In addition to mileage the following related costs may be claimed, where incurred due to business needs:
 - road and bridge toll costs
 - congestion charges, noting that for London the Ultra Low Emission Zone (ULEZ) charges are costly in which case train travel would be recommended
 - parking

Parking fines, speeding fines, clamping fees, and maintenance costs are not reimbursable

9 Meals and subsistence

Subsistence relates to meals consumed personally whilst on business travel.

9.1 **UK subsistence** daily rates as published by HMRC are as follows:

Allowance	Condition
£5	The duration of the qualifying travel* in that day is up to 5 hours
£10	The duration of the qualifying travel* in that day is between 5 and 10 hours
£25	The duration of the qualifying travel* in that day is 15 hours or more

* *elapsed time from leaving home or normal operating base to return*

9.2 **Worldwide subsistence** daily rates published by HMRC, can be accessed by reference to the following [Expenses rates for employees travelling outside the UK - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/expenses-rates-for-employees-travelling-outside-the-uk)

9.3 These rates are the maximum that may be claimed and must be fully receipted to support actual spend incurred

9.4 Any subsistence cost in excess of the published rates, should not be claimed via expense claims and must be repaid to the University where this is incurred on corporate credit card

9.5 **Alcohol consumption** - the University has a duty of care to its colleagues and will not support the financial reimbursement for the consumption of alcohol as part of daily meals and subsistence. All such expenditure is deemed to be personal in nature. This includes restaurant, hotels, bar bills, and alcohol purchased in shops.

10 Business Hospitality

10.1 This section must be read in conjunction with the [Finance - Gifts and Hospitality Policy](#) which covers situations where staff receive or provide.

- The expense of solely entertaining colleagues (i.e. other University staff) is not permitted and any expenses claimed will not normally be reimbursed. Where this is reimbursed it would require payment of tax which will be allocated to the respective cost centre
- Any claims for entertaining of family or personal friends will not be reimbursed
- Any travel, subsistence and other out of pocket expenses incurred when travelling with and specifically for students can be claimed by trip lead(s) and should be treated as hospitality
- Hospitality provided should be reasonable, not lavish and in line with meals and subsistence rates set out in section 9 of this policy
- Reasonable alcohol purchase and consumption during business-related entertainment and hospitality is allowable under the Gifts and Hospitality Policy ([Finance - Gifts and Hospitality Policy](#)). This is not to be confused with restriction on alcohol consumption as part of daily meals and subsistence.
- Fully itemised receipts must be provided, including names of all attendees for full transparency and disclosure by the staff providing the hospitality
- The number of University staff should typically not exceed the number of external guests.

11 Away Days and Conferences

11.1 An away day is an event that has been scheduled for specific business needs usually involving a meal or some level of hospitality. The following should be noted in this respect:

- Even if the primary purpose of an event is business related, events can still attract tax and national insurance charges as they can be deemed by HMRC as staff entertainment, particularly if there is a significant 'social' or 'fun' element – and this will considerably increase the cost of any such event
- Care should be taken that the agenda for such meetings is clearly business related with the 'social' element kept to a minimum. As a guide, examples of activities that may be considered taxable by HMRC are as follows:
 - 'away days' with a significant social or fun element
 - social 'team building' events e.g. bowling, go karting etc
 - any significant provision of refreshments
 - business or team breakfasts
 - team lunches
 - meetings held at any 'social' location (e.g. local pub or restaurant)any event intended to reward employees for their work
- University premises/facilities should be considered as the location in the first instance. Where alternative venues are used staff should be mindful of the three key principles outlined in this policy and the need to protect the University's reputation and good standing. Initial consideration should be to use other public sector facilities

- Where an individual attends a University business related conference, the fees for the conference can be claimed, along with business expenses incurred whilst attending the conference. Any overnight accommodation, and travel to the conference should be booked in accordance with this policy, except for combined conference and accommodation fees, for which the use of a corporate credit card or procurement card can be used for this booking, see section 15.1.
- Staff can take advantage of early bird conference bookings and are advised to contact their Finance Partner with regards to budgetary planning where a cost may be incurred in a different financial year to when the conference takes place.

12 Incidental Expenses

12.1 You can claim reasonable incidental expenses, incurred while travelling on University business, to a total overall maximum of £10 per 24 hour per period:

- This is not an automatic allowance, only seek reimbursement for costs incurred that are additional to normal daily expenditure
- Examples of reasonable incidental expenses include:
 - reasonable costs of calls from hotels/ pay phones to immediate family/partner
 - laundry costs
 - reasonable costs of internet usage where free, secure Wi-fi is not available, and University work needs to be undertaken.

13 Other Expenses

13.1 Travel Visas

- Some countries require visitors to hold a valid visa before or upon entry. Staff must ensure that their passport and visa (if applicable) satisfy the entry requirements of the country to be visited
- Country specific advice on entry requirements can be obtained from the Foreign and Commonwealth Office (FCO) at [Foreign travel advice - GOV.UK \(www.gov.uk\)](https://www.gov.uk/foreign-travel-advice)
- Visas should be procured through the University's travel provider, with staff responsible for providing any documents and information requested as part of the visa application process

13.2 Passports

- You may only claim for passport related costs in the following circumstances:
 - passport renewal costs: if you are renewing your passport because it can be demonstrated that the passport pages are full due to University business travel
 - fast track passport charges: when required urgently for business travel (where earlier planning of the trip was not possible).

13.3 Currency

- Where required pre-approved currency cash advances are available to staff (section 16)
- Corporate credit card holders are not permitted to use their credit card to withdraw cash
- Where additional small amounts of currency are required for gratuities or taxis, this should be obtained personally by staff ensuring the receipt detailing the exchange rate is retained for submission with all valid, receipted business expenses settled in cash. In such cases, staff will be reimbursed using the exchange rate incurred when currency was obtained
- If there is no evidence of the rate used, this will be determined using relevant daily exchange rates available through reputable currency bureau. Reimbursements will always be made in Sterling.

13.4 Telephone and home-related expenses

- No portion of the rental of an employee's own landline, mobile telephone or smartphone or the telephone itself will be reimbursed including where home or hybrid working arrangements are in place
- Business calls will only be reimbursed if supported by an itemised list of calls showing the business calls claimed and their cost, and if these can be separately identifiable from the monthly line rental
- Similarly no expenditure on home energy usage, such as heating or lighting costs, will be reimbursable by the University for any staff member
- Any incidental personal use of a telephone or smartphone provided by the University should be kept to a minimum. The University reserves the right to recover the cost of excessive personal use from staff
- The cost of a private internet connection and its ongoing fees are not reimbursable

13.5 Professional Subscriptions/Membership

- The University will only reimburse staff, or pay on their behalf, annual subscriptions or memberships to a professional body where either:
 - Savings to the University will arise from membership, for example reduced conference attendance fees, exceed the cost of membership, or
 - Membership is mandatory in order to be able to teach on a professionally accredited course.
- In all cases, the professional body must feature in the list of approved organisations published by HMRC.

13.6 Personal gifts

- 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 or maternity/paternity leave). 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 (therefore gifts cannot be 'thank you' gifts). The Dean or Director in each area must authorise such expenditure in advance.
- **Note: If the amount exceeds £50 then the *whole* amount becomes taxable (not just the element that exceeds £50).**
- Gifts and cards for staff who are leaving are not a reimbursable expense.

14 Cash Advances

14.1 Whilst not a preferred option, cash advances for business travel may be requested by salaried staff following authorisation from their line manager.

14.2 This is usually for staff with no access to a corporate credit card and where the destination of travel and purpose of travel is commonly facilitated in cash. It could also be for payments to participants in research projects.

14.3 Cash advances are limited to a maximum of £300 per week for any travel undertaken, unless otherwise agreed.

- Only one advance at any time will be allowed, which must be reconciled and settled in full before any further requests are made.
- Advances are not to be used for travel or accommodation costs, since these should have been paid in advance using the University's travel provider.
- It is important to ensure that the University does not inadvertently facilitate tax evasion, all staff are advised that the use of cash or cash advances to pay for travel or accommodation costs must be the very last option by which payment can be made. This will help in ensuring the university does not breach requirements of the Criminal Finances Act (2017)
- **Appendix C** provides additional information about cash advances.

15 Corporate Credit Cards

15.1 The University can provide a corporate credit card to salaried staff who need to travel and incur business expenditure on a regular basis. If a corporate card is required, contact the Business Travel and Expenses Officer with written approval from your Dean / Director including the proposed monthly credit limit required.

15.2 The key requirements are:

- 15.2.1 the card is issued to you personally, you must not share the card or card details
- 15.2.2 The card is to be used for travel and business expenses in accordance with the requirements set out in this Policy
- 15.2.3 you may only use the card for personal expenses in an emergency, or where the separation of the payment for business and personal expenses is not possible
- 15.2.4 you are personally liable for personal expenses necessarily incurred and any expenses which are not valid or approved in accordance with this policy. These will need to be repaid to the University as soon as you have received your next monthly card statement. Failure to do so will result in recouping these costs from your next salary payment.
- 15.2.5 See **Appendix E** for Corporate Credit Card (Cardholder) Statement of Responsibility to be signed on receipt of new cards. This is for staff to acknowledge understanding of the conditions for use of a corporate credit card.

The cardholder is responsible for ensuring that all monthly corporate credit card statements are reconciled in full with all supporting receipts for Line Manager review and approval before submission to Finance. Failure to provide this information within the set timescales will result in cards being blocked or cancelled.

Appendix A: Claim Forms

1. The Finance team is responsible for processing and settling University business expenses. All approved claims will be paid by BACS on the next available weekly payment run, which is every Thursday.
2. DMUhub expense claims

Please refer to [Manuals and Guides for Employees & Managers](#) for instructions on how to complete, submit and approve expense claims made through the DMU Hub using SAP

3. For all manual expense claims refer to the table below for the most appropriate option:

Form Code	Title
E-F15	Manual claim for business expenses reimbursement for Unitemps workers, certain DMU staff such as Patient Advisers.
E-F19	Request for cash advance

Forms can be downloaded using the links below;

[E-F15 Expense Form](#)

[E-F19 Advances request Form](#)

Completed forms should be returned to Business Travel and Expenses Officer.

Appendix B: Itemised and VAT Receipts

1. What is a VAT receipt and why do you need it?

For the University to reclaim VAT on the business expenses incurred and reclaimed, a valid VAT receipt (or VAT invoice) as proof of the purchase and that you've paid VAT on that purchase, must be provided when submitting expenses claims and when completing credit card returns.

If you do not have a valid VAT receipt the University will be unable to reclaim the VAT.

Delivery notes, letters or email correspondence are not valid VAT receipts and you cannot reclaim VAT using these documents.

2. What should the VAT receipt show?

A valid VAT receipt should include all of the following details:

- A unique invoice number
- The seller's name or trading name and address
- The seller's VAT registration number
- The invoice date
- The tax date (the date of supply which is also known as tax point – if different from the invoice date)
- Your name or trading name and address (i.e. the customer)
- A description of the goods or services supplied to you

3. If you provide a valid VAT receipt as set out in 2, this will suffice as an itemised receipt for the **purpose** claiming business expenses.

Image of a valid VAT receipt



4. Where the expense incurred does not incur VAT, an itemised receipt is still required showing:

- The seller's name or trading name and address
- The date and time of the transaction
- A clear description of the items purchased and paid for

5. When receipts may not be available

- It is recognised that contactless transactions may not always provide a receipt. This could include items such as Oyster Pre-Pay and bus/tram tickets. Dependent on the frequency and value of claims being made for such expenses, copies of bank statements, appropriately redacted, will be required to substantiate the costs incurred.
- For other trivial amounts less than £10.00 in value, including a description with the expense claim will suffice if no receipt is available. In order to ensure this is being used appropriately, the frequency of claims for unreceipted transactions less than £10 in value is monitored.

Appendix C: Cash Advances Process

1. Advances may be required to cover estimated expenditure using form E-F19 (refer to Appendix A) which once fully authorised must be submitted to the Business Travel and Expenses Officer.
2. Advances in Sterling will be paid direct into the claimant's bank account.
3. Foreign currency advances are dealt with on an ad hoc basis and take approximately 3 working days to be available for to be collected from a NatWest branch. In exceptional, unforeseen circumstances, where the above guidelines cannot be met, staff should seek the advice of the Business Travel and Expenses Officer
4. The reason for the request, together with relevant dates, must be stated.
5. All expenditure incurred against the advance should be reconciled and supported by VAT / fully itemised receipts, be authorised by the appropriate approvers outlined in this policy, and forwarded to the Business Travel and Expenses Officer within one month of returning from the business journey. Failure to submit this reconciliation on time will result in the full amount of the advance being recovered from the staff member's next monthly salary. Business Travel and Expenses Officer will provide the reconciliation template once the advance has been approved.
6. Expenses incurred up to the value of the advance should not be claimed as an expense claim on the hub.
7. Any expenses incurred over the value of the advance are to be claimed via the hub and evidenced by VAT / fully itemised receipts.
8. Any underspend is to be repaid to DMU via secure link to the Income Team or via Payroll and Pensions within one month of returning from the business journey.
9. The Business Travel and Expenses Officer will maintain records of all advances drawn and can be contacted if staff have any queries regarding outstanding advances or the reconciliation process.
10. Where foreign or multiple currency is required, the request should be completed using whole pound Sterling equivalent amounts, e.g. £500, together with the type of currency required stated in words, e.g. Hong Kong Dollars.
11. NatWest will issue a receipt detailing the value of the currency issued and the rate of exchange when the currency is collected from branch.
12. Any unspent balance of foreign currency, must be returned to the NatWest Branch it was collected from within one month after the trip has ended. NatWest will issue a Foreign Exchange Receipt detailing the value of the unspent currency returned. Both NatWest receipts should be retained and attached to the advance reconciliation.

Appendix D: Travel Expenses Exception Form

Name	
Faculty/Directorate (include Line Manager details)	
Date(s) of travel	
Destination of travel	
Purpose of travel	
Key principles of the Policy have been read and understood	YES / NO (if no, please refer to the key principles before submitting this form)
Describe in detail the exception to the Policy for which approval is being sought (attach any relevant supporting evidence)	
Details of permissible alternatives considered and why are these are unsuitable?	
What are the cost implications of this request? How does this represent value for money?	
Approved/ Rejected (see approver details below) Include any relevant comments to explain decision as necessary)	
Name (printed) Signature Date	

Approvers for Travel Expenses exceptions:

1. Line Manager – for all direct reports
2. University Leadership Board Members – for all direct reports in their respective areas of responsibility
3. Vice Chancellor or Deputy Vice Chancellor - for all ULB members
4. Chief Finance and Resources Officer - for Chancellor and Vice Chancellor

Note: for all approved exceptions, ensure they are uploaded when submitting an expense claim

Appendix E: Corporate Credit Card (Cardholder) Statement of Responsibility

Cardholder Name		Cost Centre	
Position		Faculty	

Approval has been granted to issue you with a University corporate credit card. This card has been issued on the condition that you will, at all times, comply with the requirements stipulated below.

Staff issued with a corporate credit card are being entrusted in regard to the use of public funds. All expenditure charged to your credit card is subject to examination and approval by a delegated approver to ensure appropriateness and compliance with conditions as outlined within this Staff Travel and Business Expenses Policy.

I understand and agree that:

1. The corporate credit card is only to be used for official University business.
2. Any purchases that are not business related or cannot be adequately substantiated will be recovered from the cardholder either reimbursing University directly or via Payroll deduction. Such expenses are subject to taxation in accordance with University's Business travel and Expenses Policy.
3. The credit card is only to be used by the person whose name appears on the card;
4. I am responsible and accountable for the safe keeping of the credit card;
5. In the event that my credit card is lost or stolen, I will report the loss immediately to RBS (**0370 909 3702**) and Business Travel and Expenses Officer in Finance
6. PIN issued with the credit card must not be disclosed or carried with the card;
7. Monthly Cardholder Statement will be reconciled using SDOL¹ within fifteen (15) days of the Statement Date and that in so doing I certify that all charges are correct and were incurred for official business purposes. I also understand that repeated failure to reconcile and appropriately evidence monthly transactions in a timely manner may result in my credit card being cancelled;
8. All receipts are to be retained and attached when reconciling monthly transactions;
9. I will not make deposits to my card account or use my card to withdraw cash;
10. In the event of my termination of employment I will immediately return my credit card to Business Travel and Expenses Officer and ensure the credit card account is reconciled in full, including any reimbursement made for non-business related/taxable expenses.
11. I consent to any non-business related/taxable expenses outstanding to be deducted from any payment due to me via my final pay.

I acknowledge that I have read and understand the conditions set out above and that I will, at all times, comply with the specified requirements.

Signature of Cardholder:	Name:
Date:	Position: