



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

Policy Owner	Chief Financial Officer
Operational Owner	Head of Financial Control
Approving Body	Finance Committee
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## Contents

Introduction and purpose .....	3
Scope .....	3
Policy statement .....	4
Authority and Need to Travel or Incur Personal Expenses .....	4
Completion of Claims .....	5
Authorisation of Claims .....	6
Class and Mode of Travel .....	6
Guidance on Expenses Eligible for Reimbursement .....	7
Telephone Charges and home-related expenses .....	9
Internet Connection from Home .....	10
Business Entertainment and Gifts .....	10
Staff Entertaining and Gifts .....	11
Insurance for Staff and Students .....	12
Air-miles and other Promotional Incentives .....	13
Payment of miscellaneous expenses .....	13
Procurement .....	14
Spouses and Partners .....	14
Relocation .....	14
Payments to individuals .....	15
Roles and responsibilities .....	15
Related documents .....	15
Document control .....	16
Appendix A: Mileage Rates, Maximum Subsistence Rates and Personal Incidental Expenses .....	17

## Introduction and purpose

- 1 The Travel, Subsistence and Personal Expenses Policy (referred to hereafter as the Policy) has been approved by the Finance Committee of the College. The contents draw on:
  - references to travel included in the College's Financial Regulations;
  - the sector best practice guidance on developing, reviewing and applying travel policies;
  - HM Revenue and Customs (HMRC) guidance on providing expenses and benefits for employees
- 2 The purpose of the Policy is to:
  - define the College's policy relating to business travel and related expenditure;
  - provide guidance on the types of expenditure that can and cannot be reimbursed by the College; and
  - inform employees and those approving expenses of their responsibilities.

## Scope

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

The Policy does not apply to persons who are employed at another institution collaborating with the College on a research grant, unless this has been agreed at application stage. Such persons are normally expected to claim travel and other expenses related to the research grant from their own institution's research grant funds.

The Policy is not intended to cover every eventuality; therefore where there is uncertainty, or an expense is required which was not foreseen in this policy, the exception should be agreed with Finance before the expense is incurred.

- 4 The Policy applies to all College funds irrespective of their nature, including research grants and departmental funds (including 'freespend' or 'P' accounts).

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

It should be noted that audit requirements for research grants can be very stringent and grant expenditure will be disallowed by the funder if the appropriate level of evidence (e.g. receipts) is not provided. The evidence will need to prove the expenditure was actually incurred (e.g. an invoice and not just a booking confirmation).

- 5 The Policy applies to all expenditure whether paid on invoice, with College purchasing cards or reimbursed by an expense claim.

- 6 This policy should be read in conjunction with other relevant policies including the Financial Regulations, Health and Safety policies, Counter- Fraud Policy and Anti-Bribery Policy.

### Policy statement

- 7 The overarching principle of this policy is that every expense or benefit provided to employees is taxable, unless a specific exemption applies.

Any expenditure on travel, subsistence or personal expenses must be incurred wholly, exclusively and necessarily in the performance of the College's business. Goods and services should not normally be purchased and then claimed back on expenses, as central purchasing channels should be used. Wherever possible, expenditure should be approved in advance.

### Queries, Forms and Further Information

- 8 Queries about the Policy should be addressed to the following:
- Head of Financial Control : principles, interpretation and HMRC requirements;
  - Head of Procurement: procurement;
  - Payments Team: payment of expense claims and reimbursements;
  - Insurance Manager: insurance.
- 9 The forms identified in the Policy, e.g. the Business Travel Request Form, together with guidance on completion, are available from the [Finance department web pages](#) on the College intranet. Further information is also available from these Web pages and the [Procurement web pages](#).

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

- 10 Travel must be for purposes that are clearly of a necessary business nature and for all travel arrangements there must be adequate budgetary provision.
- 11 The approval of the budget holder is required prior to entering into any travel arrangements or incurring personal expenses. A budget holder may give this approval through the allocation of a budget for a particular purpose or the agreement of standing arrangements for certain categories of activity or type of expense. Where appropriate, the approval of the grant sponsor or an appropriate committee must be obtained.
- 12 For travel abroad, staff are required to submit an [online travel request form](#) for the trip to be covered by the College personal accident and business travel insurance policy. The trip must be approved prior to making committed arrangements to travel. All fieldwork trips must be risk assessed before authorisation in line with the Fieldwork and Travel Policy. Where staff require insurance cover for a UK trip of substantial cost (>£250) including pre-booked overnight accommodation and/or travel tickets an online travel request form should be completed.
- 13 It is not generally the practice for members of the College Council who are not staff to travel on College business, but should such travel be envisaged, the prior approval of the Principal in consultation with the Chair of Council is required. Should the Chair of Council envisage the undertaking of international travel, the prior approval of the Council should be obtained.

## Completion of Claims

- 14 Claims for reimbursement of expenses should be made on the [finance system](#) in accordance with the [guidance](#) provided. Individuals who are employed in any capacity should claim via [Agresso](#), only those individuals who do not have a Resource Number, e.g. interviewees before they take up a post at College, Council members, or students who have no employment at College should submit expenses using a [non-staff expenses form](#).

### Visiting speakers

Where a visiting speaker is paid a fee, this is normally treated as employment. In these circumstances where there is a contract of employment, any travel or subsistence expenses can be submitted via Agresso.

Where an external speaker is paid by invoice, any travel expenses should be included on the invoice and not claimed via expenses.

Where a visiting speaker is not paid a fee, reasonable travel and subsistence expenses may be claimed as long as the reimbursement is for no more than the actual costs incurred. These claims must be made through a non-staff expenses form.

If a gift is provided by way of gratitude instead of paying expenses, this is considered a business gift and is allowable as long as it was not expected as part of the arrangement and it is low value (e.g. less than £50).

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

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

Where the claim is in a currency other than pound sterling the system-generated foreign exchange rate should normally be used. If the system-generated exchange rate is overridden, supporting documentation must be provided to clearly evidence the rate used. This documentation must also be checked by the authorisers of such claims.

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

- 18 Invoices and receipts should be scanned and attached to the expense claim if submitting claims via Agresso. Credit card vouchers and airline tickets are not, on their own, acceptable substitutes. For air travel, evidence of the amount actually paid and of the journey and names of the travellers is required. For accommodation, invoices are required, not just booking confirmations.

Invoices and receipts should always be legible and where appropriate contain the logo or other identification of the supplier.

Original receipts must be kept until the claim is paid to ensure the scanned documentation is satisfactory. If receipts are not kept until this point, then the expenditure may not be reimbursed.

Where expenses are grant funded, different levels of evidence and retention requirements may be required by the funder in order for costs to be accepted as eligible. Non-compliance can result in the clawback of funding. Staff should check with the Research Finance team for the current position for the relevant funder before any expenditure takes place.

Where original invoices are not available, a written explanation must be given. When visiting destinations where receipts are not normally provided it is best practice to keep a log of costs incurred each day with details of journeys made and other expenses incurred. This does not replace the requirement to retain receipts where they are available.

- 19 Claims for reimbursement should be made on a timely basis and not later than eight weeks after the expenditure has been incurred. When practical to do so, claims should be made within the financial year in which the expenses have been incurred. Claims made against a ring-fenced award should be submitted before the end date of the award (or immediately thereafter). If an employee incurs expenses frequently then it is more cost-effective to claim these at regular intervals (e.g. monthly) rather than on each occurrence.
- 20 Reimbursement will normally be made in £ sterling by direct credit to the UK bank account in the employee's name which is currently held on the finance system. Changes to the bank account for salary payment made by an employee on [MyView](#) will result in this bank account being the account into which expense reimbursements are made.

### Authorisation of Claims

- 21 Authorisation of expenses claims is carried out within the finance system workflow, in line with the College's expenditure approval register.
- 22 By authorising a claim the person doing so is certifying that the claim complies with the Policy, including that it is reasonable, accurate and adequately supported by receipts and other evidence.
- 23 It is the responsibility of the authoriser to check:
  - The expenditure was incurred wholly, exclusively and necessarily in the performance of the College's business
  - The expenditure is considered a reasonable and appropriate use of College funds in line with this policy
  - The details of the claim have been completed correctly and it has been correctly coded
  - Receipts are attached that match each line of the claim
  - There is evidence to back up any departure from the default foreign exchange rate

### Class and Mode of Travel

- 24 Journeys by air should be at economy rates. It should be noted that economy class travel combined with an additional night's hotel accommodation on arrival is likely to be cheaper than business class travel undertaken immediately prior to the start of the business activity.
- 25 Journeys made by rail should be at the standard class. Wherever possible tickets should be booked in advance to take advantage of cheaper advanced prices.

- 26 The mode of travel (e.g. air, rail, private car) and route used should be selected to achieve a reasonable balance between the cost of the travel and the time spent travelling. If the employee decides to use their private vehicle even though the budget holder would have expected a cheaper alternative mode of transport to be used (e.g. train or other public transport), then the amount claimed will be limited to the standard fare or cost of the journey by the alternative mode.
- 27 When developing contracts and other arrangements involving externally-funded travel, staff should consider the impact on their time of the travel and the possibility of securing funding for travel arrangements that facilitate a speedier turnaround.
- 28 Exceptions to the policy on class of travel may only be authorised by the Principal in conjunction with the relevant Head of School or Professional Service, on exceptional grounds, such as a medical condition or a very strong business case. A copy of this approval must be attached to the expenses claim.

### Guidance on Expenses Eligible for Reimbursement

- 29 Travel between home and an employee's normal, permanent place of work, by any means of travel, on any day, whether a normal working day or not, is not classed as business travel and is not reimbursable. Where occasional visits are made to another Royal Holloway site, this may be treated as a temporary workplace and travel costs will be reimbursable.
- 30 Employees 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 Royal Holloway site (e.g. College campus). Accommodation at or near the College should *not* be booked using central channels such as purchasing card, payment by invoice or internal recharge from the Hub.

Where visits are more regular and employees spend more than 40% of their time at another site and this is expected to be for two or more years, this will be deemed to be a second permanent place of work and any travel costs to and from the workplace will not be reimbursable.

The journey travelled cannot be reimbursed if it is substantially the same as the journey between home and the normal or permanent place of work.

- 31 If the employee is at their place of work prior to travel, the cost of the journey claimed should be from their place of work to the destination.

If the employee's journey begins at home, the cost reclaimed should normally be the lower of:

- The cost of travelling from home to the destination
- The cost of travelling from their place of work to the destination

Any exceptions to this must be justified and reasons given.

- 32 Staff using their private vehicles (car, van, motorcycle or bicycle) for business travel may claim reimbursement at the [mileage rates](#) laid down in Appendix A. Claims should be supported by robust mileage logs. The cost of fuel for private vehicles cannot be claimed. Prior to travel, claimants should ensure they comply with the [College's Policy](#) on using your own vehicle, including ensuring the appropriate business insurance is in place and that a driver approval form is completed.

- 33 Vehicle hire arrangements should be made with one of the College's recommended suppliers. The vehicle hired must be a standard, non-luxury model and specification. The cost of fuel for hired vehicles may be claimed and should be supported by receipts.
- 34 For journeys by private or hired vehicle, staff are expected to travel together if it is practical to do so. An additional private [mileage allowance](#) is payable for passengers (see Appendix A).
- 35 The College will reimburse expenses for car parking costs incurred whilst travelling on College business away from the employee's normal place of work. Where possible, claims should be supported by receipts. The College will not reimburse excess parking charges, fines, wheel clamp unlocking, etc.
- 36 The use of taxis should be limited and alternative, more cost-effective transport should be used where possible. Taxi fares may be reimbursed for travel within a metropolitan area and/or where suitable local public transport is not available, and are normally expected to be for short distances only.
- 37 Where staff are working after 9pm at a work location and require transport home a taxi will be allowable if no other suitable forms of transport are available. The time of travel must be explicitly mentioned in the expenses claim. (NB this is not allowable if late working is a choice or part of a normal working pattern.)
- Subject to the provisions of section 18 above, a receipt should always be provided with the logo or other identification of the taxi firm used.
- 38 Local bus, tram and underground train fares for business journeys may be claimed. Claims should be supported by receipts (e.g. used tickets) where possible. Claims for journeys paid by Oyster card (or contactless card) will only be reimbursed when supported by a journey history, which can be obtained through a contactless and Oyster account online or the TFL Oyster and contactless app, or for credit cards a transaction history should be provided. Top ups for Oyster cards cannot be claimed.
- 39 When employees are away from their normal place of work on College business for a period of more than 5 hours they may claim subsistence to cover the reasonable and necessary cost of food and refreshments and, if away overnight, accommodation. Basic standards expected of hotel and other accommodation include cleanliness, privacy, personal security and the availability of breakfast. The reasonable costs of food and refreshments include meals (including a reasonable level of alcoholic or non-alcoholic refreshments) and the costs of a snack, tea, coffee, or soft drinks between meals. In all cases, the associated travel should occupy the whole or a substantial part of the working day, including normal meal breaks. As noted in paragraph 30, subsistence or accommodation claims by home or hybrid workers for travel to their primary Royal Holloway site (e.g. College campus) will not be reimbursable.
- 40 Employees making a business trip may spend money on items such as private phone calls and laundry. These are not 'travel expenses' but are personal incidental expenses incurred whilst travelling. The College will only reimburse those personal incidental expenses that are necessary for the business trip and in excess of those that would have been incurred at home. Claims should be supported by receipts where possible. The costs of personal entertaining and leisure pursuits will not be reimbursed. The limits for Personal Incidental Expenses are set out in [Appendix A](#).
- 41 Employees making a business trip may be required to incur minor incidental non-travel business expenditure such as telephone calls, etc. These may be claimed in the normal way.



42 Employees must not incur personal expenditure on items (except of a very low value and purchased incidentally), including (but not limited to) personal computing equipment and office-related furniture, wearable technology or equipment which can be procured through the normal College purchasing arrangements. Where such items are required for a business purpose, such as research, or if they are required for working at home as part of home working or hybrid working arrangements, they must be purchasing through College purchasing arrangements and not reimbursed through expenses. The College may refuse to reimburse such items and may be required to deduct tax and national insurance if a reimbursement is made.

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

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

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

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

- the subscription is required for a specific business purpose or activity, such as attendance at a conference or publication in a journal, or obtaining information and participating in relevant discussion boards or HE sector groups; and
- such a subscription cannot reasonably be purchased by the College directly.

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

### Telephone Charges and home-related expenses

47 Please also refer to the previous section for [telephone expenses](#) incurred during business travel.

48 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.

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

Similarly no expenditure on home energy usage, such as heating or lighting costs, will be reimbursable by the College for any employee.

- 49 Any incidental personal use of a telephone or smartphone provided by the College should be kept to a minimum. The College reserves the right to recover the cost of excessive personal use from the employee.
- 50 If the tariff provides for free time this should be allocated to business use on a *pro rata* basis.
- 51 If Pay As You Go cards are required for business purposes these should normally be purchased by the College and not be reimbursed through expenses. Such costs will not be reimbursed unless the prior written agreement of the Head of Financial Control has been obtained and there is no personal usage. As with reimbursed business calls, these will be reported via P11D (although there is no tax/NI charge).

#### **Internet Connection from Home**

- 52 The cost of a private Internet connection and its ongoing fees are not reimbursable.
- 53 No arrangement may be entered into resulting in the College being the subscriber of an Internet connection at the home of an employee, unless the prior written approval of the Director of Human Resources has been given. The associated tax and national insurance cost will be recharged to the relevant School.

#### **Business Entertainment and Gifts**

- 54 Appropriate entertainment by a member of College staff of people from an external organisation for a clear and necessary business purpose may be claimed. The expenditure incurred should be reasonable and not excessive. There should be a clearly justifiable purpose for each employee's attendance and there should not be so many employees attending as to suggest it is largely a staff social event. The appropriate form for business entertainment must accompany the claim, and should state the purpose of the entertainment, the number of people attending from each organisation and the organisation's name, and give for each member of College staff their name and role in the context of the business relationship with the external organisation(s). The most senior College person present should settle the bill and make the claim for reimbursement.
- 55 Excessive hospitality or other entertainment offered by an external organisation should be refused. As a guide one might only accept hospitality that one could reciprocate in a similar fashion. The acceptance of corporate hospitality where one is part of a group being entertained would normally be reasonable.
- 56 Gifts that appear to have a value of greater than £50 should be refused or returned.

- 57 If it is judged that following these guidelines might cause offence to the donor, then the Principal should be notified and a judgement will be made, and a record kept of this.
- 58 Personal gifts arising from the staff/student relationship should be refused if their timing could in any way be construed as influencing academic judgement.
- 59 Every School should keep a Hospitality/Gift book in which all members of staff should enter any hospitality or gifts received, except for items such as diaries and calendars.
- 60 In some cases it may be appropriate to exchange business gifts. The cost of providing such gifts to external parties will only be allowed in exceptional circumstances and up to a maximum value of £50
- Any gifts provided by the College to external individuals or organisations (for example, visiting speakers) must not exceed £50. All such gifts must be coded in the finance system as Business Hospitality.
- 61 In all cases common sense should prevail and the risk of reputational damage, should acceptance (or provision) of the gift become public, must be taken into account.
- 62 Reference should be made to the College's Anti-Bribery Policy which takes precedence over the Travel, Subsistence and Personal Expenses Policy.

### **Staff Entertaining and Gifts**

- 63 Departments are authorised to spend up to a maximum of £60 (including VAT) per person during the year at annual events, such as a Christmas meal. The event must be open to and appropriate for all staff in order to avoid a tax liability and comply with the College's Equal Opportunities Policy. Separate events for different departments are exempt as long as all employees have the opportunity to attend one of them.

The claim for reimbursement must be made for the department as a whole stating it is claimed under this provision, and not by each member of staff. The claim must be supported by a receipt and the number and names of staff attending the event must be stated on the claim form. If the cost is charged to a purchasing card, the same information must also be provided. It is important to ensure that the cost is coded correctly to staff entertaining, so that it can be identified easily at year-end.

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

65 **Away days, business breakfasts/lunches/dinners, team meetings**

Whether they are paid via the expenses system or procured centrally, particular care must be taken with regard to staff entertaining provided as part of an 'away day' or similar meeting. 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

66 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 Head of School or Professional Service must authorise such expenditure in advance.

NB 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* normally a reimbursable expense. Where a contribution is sought to buy a leaving gift, either a physical collection can be made by staff members or this can be done online, for example if hybrid working arrangements are in place. Staff can use an online 'pool' or other online collection method for staff donations and these should not be claimed back on expenses, unless it is a non-routine event.

### Insurance for Staff and Students

67 For any overseas business travel or UK overnight travel, the Insurance Manager must be informed at least five days **prior to travel** by completing the College [travel insurance request online form](#). The Insurance Manager will email a copy of the confirmation of travel insurance produced from this form to the relevant Head of School or Professional Services (or their designated deputy) for information.

68 Any period of extended travel or secondment will incur an additional premium, which will be charged to the School. Partners and children accompanying the traveller can be covered by the policy subject to the trip details, and for business trips only. No cover can be provided if the trip includes personal holiday – in such cases partners and children will need to have their own personal travel insurance put in place prior to the trip. Please refer to [insurancequeries@rhul.ac.uk](mailto:insurancequeries@rhul.ac.uk).

69 It is the responsibility of staff to ensure they have prepared the necessary risk assessments and have obtained up to date security and health information for their destination. All risk assessments and travel must be approved before requesting travel insurance. Please refer to the Fieldwork and Travel Policy which can be found on the [Health and Safety Webpages](#). Staff must not travel against medical advice or against the advice of the Foreign & Commonwealth Office. The College travel insurance policy will provide emergency 24/7 assistance, links to this will be sent on confirmation of travel insurance and also can be found on the travel insurance webpage. All travellers must take the emergency contact information with them.

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

- 70 In relation to travel insurance claims, the College will not make an insurance claim for property or cancellation insurance of less than £100, but any losses under this value should be notified to the [Insurance Manager](#) and may be reimbursed to the individual. Valid medical and other claims will be met in full as will any property or cancellation claim over £100. In the event of a claim the School is responsible for the cost of any insurance excess deduction.
- 71 No claim will be considered if the trip has not been [advised to the Insurance Manager](#) before travel commences unless there are exceptional circumstances to take into consideration
- 72 The College's motor policy provides comprehensive cover for an employee with a valid UK driving licence to drive a hired or College vehicle on College business in the UK and parts of Europe, but the employee must first have provided the relevant details to the [Insurance Manager](#) and be cleared to do so.
- 73 Material changes such as health problems or driving convictions must be notified to the Insurance Manager. The policy is subject to an excess charge for each claim, which will be borne by the School. If a student is claiming mileage for education or research trips, they must complete a [declaration of insurance](#).
- 74 The College's motor vehicle policy does not provide cover for employees driving their own vehicles on College business. Where an employee uses their own vehicle they must ensure that the vehicle insurance policy includes cover for business use and complies with the [College's Policy](#) on the use of own motor vehicles. Any extra cost which is incurred is not reimbursable.

### **Air-miles and other Promotional Incentives**

- 75 The generation of air-miles or similar rewards arising from travel on College business may not be utilised for personal use.

### **Payment of miscellaneous expenses**

- 76 Cash advance payments will not be made by the College because they are costly to administer and require considerable additional processing
- 77 Whenever possible, the College's approved travel provider should be used for the direct payment of fares, car hire, hotel expenses, etc., thus leaving the minimum amount to be met in the course of the journey. Any such expenditure can be met by using a purchasing card or a prepaid card issued to staff.

### **Participant payments**

- 78 Payments may be required to individuals who volunteer to participate in research activity individually or as part of a panel. The payments are to compensate the participants for out of pocket expenses and reasonable costs of participation in the research, including travel and subsistence. As such, the arrangements should not create a contract of employment, although the participant may be required to report via self-assessment if applicable (also see section 80 below).
- 79 The most efficient way to make such payments is to use a prepaid card or retail vouchers (e.g. Amazon or other store vouchers) that can be purchased centrally (for example using a purchasing

card) and distributed to participants. Participants can continue to be paid through recognised companies like Prolific or Amazon's Mechanical Turk with a College purchasing card.

On an exceptional basis payments may also be made in cash and then claimed back via expenses. If cash is used a risk assessment must be prepared that details:

- how the cash will be sourced (e.g. at a bank branch if small change is required)
- how cash will be kept secure during transit and;
- how cash will be stored securely

- 80 For any participant payments over £50, there is an increased risk that HMRC would consider it a reward for work. Therefore, in all cases where the participant payments are over £50:
- o Finance should be contacted to discuss what the payment is for, how the payment should be made (e.g. prepaid card or BACS) and to confirm that it could not be construed as a payment for work.
  - o Records must be kept of the following:
    - Name of experiment/study
    - Date or period of the study
    - Name of participant
    - Amount paid to the participant

### Procurement

- 81 Information on travel procurement is maintained on the [Procurement web pages](#) including names of preferred travel suppliers. Further advice, including escalation and price queries, is available from the Procurement Team.
- 82 For air travel use of the College's preferred travel agent (Key Travel) is recommended wherever possible; if best value for money can be achieved using an alternative provider, this will be acceptable, however this reason should be reported to the Procurement Team who will investigate and approve any expenditure outside the preferred travel management company. (For rail travel it is recommended to buy a ticket and reclaim the cost via expenses.)

### Combining business and non-business travel

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

### Spouses and Partners

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

### Relocation

- 85 Relocation expenses must be claimed in accordance with the College's Removal and Relocation Expenses Policy

### Payments to individuals

86 Expenses should not normally be used for goods and services.

Payments should not be made to external individuals and then claimed back via expenses. This includes the use of interpreters, translators, ad hoc music tutors and other similar freelancers who should *not* be paid directly by staff, or students, and claimed back on expenses.

When engaging individuals it is the College's responsibility, and not the individual's, to determine their employment status and ensure the right amount of tax and national insurance is paid if it is deemed employment.

It is the responsibility of the College, and not the individual student or staff member, to pay for goods and services - this burden should not initially fall on staff or students.

Therefore all such assignments should undergo an off-payroll employment status check via the Procurement Team and not be paid via expenses.

### Roles and responsibilities

87 All employees are responsible for adhering to this policy when undertaking travel and associated activities and incurring personal expenses in the course of their employment by the College.

The policy also applies to persons who are not employees but who are travelling on the official business of the College.

88 All employees are responsible for ensuring the approval of the budget holder is obtained prior to entering into any travel arrangements or incurring personal expenses. A budget holder may give this approval through the allocation of a budget for a particular purpose or the agreement of standing arrangements for certain categories of activity or type of expense.

89 Staff members authorising a claim are responsible for ensuring that the claim complies with the Policy, including that it is reasonable, accurate and adequately supported by receipts and other evidence. It is the responsibility of the authoriser to check the expenditure was incurred wholly, exclusively and necessarily in the performance of the College's business and is a reasonable and appropriate use of College funds (see section 23 for further detail).

### Related documents

90 The following documents are related to this policy:

Procurement policies and procedures

Financial Regulations

Counter-Fraud Policy

Anti-Bribery Policy

Health and Safety Policies

**Document control**

Policy Owner (usually Director-level)		Chief Financial Officer
Operational Owner (where different to policy owner)		Rachel Burgess
Approving Body		Finance Committee
Approved on		10 June 2021 Amendments 28 October 2021
To be reviewed before		June 2023
Version History		
Version (newest to oldest)	Date of approval	Summary of changes
October 2021	28 October 2021	Addition of hybrid working clauses New section on payments to individuals Additional information on payments to research collaborators and visiting speakers
June 2021	10 June 2021	Clearer requirements for authorisers of expense claims Clearer guidance on the purchase of office-related equipment A new section on staff/business entertaining Removal of cash advances Augmented section on research participant payments
June 2019	13 June 2019	Various
July 2017	July 2017	Preclude use of AirBnB and similar sites
April 2017	April 2017	Addition of driver declaration for students claiming mileage
January 2016	January 2016	Para 38 clarification of subsistence allowance, removal of scale rates from appendix
January 2014	January 2014	Addition of link to Approved Driver Status Policy for clarification



**Appendix A: Mileage Rates, Maximum Subsistence Rates and Personal Incidental Expenses**

**Mileage Rates**

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

Private Vehicle	Cumulative Distance in Tax Year	Rate per Mile
Car or van	Up to 10,000 business miles	45 pence
Car or van	Over 10,000 business miles	25 pence
Motorcycle	Any distance	24 pence
Bicycle	Any distance	20 pence

These rates matches the HMRC approved mileage rates.

- 2 For each employee who travels on business as a passenger in a private vehicle an additional 5 pence per mile may be claimed. The name of any passenger(s) must be identified in the claim.

**Maximum Subsistence Rates**

- 3 When employees are away from their normal place of work for a period of more than five hours and incur expenses on food and (if away overnight) accommodation, subsistence expenses may be claimed as per clause 8 below. This does not apply for home or hybrid workers if the travel is from home to their primary Royal Holloway site (e.g. College campus).
- 4 No subsistence is payable for any periods when meals and/or accommodation are included in the fare (for example air travel or rail sleeper).
- 5 Alcoholic drinks taken with a meal are acceptable as subsistence, but are normally expected not to exceed one third of the total meal cost.
- 6 All claims for subsistence must be for actual expenditure incurred and, subject to the provisions at clause 18 of the policy, must be supported with receipts. The maximum subsistence rates include taxes (e.g. VAT) and gratuities (tips). Gratuities must not be excessive: the claimant may write the amount on the receipt if it does not already appear there.
- 7 The overnight allowance for accommodation with friends/relatives has been withdrawn by HMRC. A replacement allowance of £10-15 may be claimed for a gift for the friend or relative.
- 8 Hotel accommodation and meals overseas should be in hotels and restaurants similar in quality to those that would be used in the UK. As a guide, hotels should be 3-star, or 4-star in more remote, or less secure areas: exceptions to this must be approved in advance by the Head of School or Professional Service in conjunction with the Head of Department or appropriate line manager, and a copy of the approval must be attached to the expenses claim. As the cost of such accommodation and the price of food in restaurants vary so much worldwide, no maximum rates of subsistence are laid down. Guidance on hotels should be sought from the College’s appointed travel agents.
- 9 Accommodation bookings should be made through the College’s travel supplier (Key Travel) wherever possible, or with local universities.

10 Private rented accommodation such as Airbnb may be used only where the stipulations set out below can be met. Staff should note:

- Airbnb is not regulated and may fail to meet basic safety standards such as smoke detection, electrical testing, extinguishers and fire escape.
- Airbnb is highly unlikely to share traveller information with the College in the event of an emergency.
- Airbnb hosts sometimes cancel at the last minute for various reasons and College insurance will not cover any direct or indirect costs associated with this. Airbnb hosts may have no insurance and their normal domestic insurance may not cover them for letting rooms.
- The accommodation may be an unused back bedroom in a stranger's house - it will often be less secure than a hotel, with no CCTV, key control, robust door locks, swipe access or room safe. Travellers should wherever possible favour accommodation where it has smoke detection and good locks / security.
- Airbnb bookings may be illegal if the country / region / city / building does not permit short-term room rentals, or if the host has not complied with local regulations but nonetheless advertises the property on the platform regardless.

Therefore 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 (e.g. not 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 (some hosts are not assiduous about updating calendars).
- Full contact details are left in the travel plan including location of the apartment and owner contact details.

Please refer to the [Procurement](#) Team for any queries regarding Key Travel or travel suppliers.

11 Hotel accommodation at or near the College is not normally eligible for reimbursement where the College is the employee's primary Royal Holloway site. In most circumstances, Englefield Green, Egham, Virginia Water and Old Windsor would be considered to be near the College. This also applies to home or hybrid workers.

Where in exceptional circumstances it is necessary for a member of staff to stay at or near the College overnight (for example, if there is a very early flight the following day) this should be authorised by the Head of School or Professional Service, or appropriate line manager prior to the cost being incurred, with a record of the authorisation and the reason for the exception attached to the expenses claim form or Purchasing card statement – this is required as justification for the exceptional nature of the arrangement in the case of HMRC audit.

Such overnight stays are treated by HMRC as a taxable benefit therefore the College is obliged by HMRC to pay Tax and National Insurance in addition to the accommodation cost. This will be charged to the subproject which paid for the original accommodation cost.

Should the provision of overnight accommodation become a regular arrangement HMRC could view this as provision of accommodation which becomes a taxable benefit on the individual.

**Personal Incidental Expenses Rates**

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

**Maximum Personal Incidental Expenses**

Place	Maximum Nightly Rate
UK	£5
Overseas	£10