

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

With effect from 28 February 2019

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Introduction

- 1 The Travel, Subsistence and Personal Expenses Policy and Procedures (referred to hereafter as the Policy and Procedures) have been approved by the Finance Committee of the College. The contents draw on:
 - references to travel included in the College's Financial Regulations;
 - the sector best practice guidance on developing, reviewing and applying travel policies;
 - HM Revenue and Customs (HMRC) guidance on providing expenses and benefits for employees

Scope and Purpose

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

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

The Policy and Procedures are 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.

- 3 The Policy and Procedures apply to all College funds irrespective of their nature, including research grants and departmental funds (including 'freespend' or 'P' accounts).
- 4 Where specific external grant funds are being utilised then the rates of reimbursement specified in the grant's terms and conditions will normally take precedence provided that these are within limits agreed by the College with HMRC. However they will not override the requirement for claims to be for actual expenditure and supported by receipts.
- 5 The Policy and Procedures apply to all expenditure whether paid on invoice, with College Purchasing cards or reimbursed by an Expense claim.
- 6 The purposes of the Policy and Procedures are to:
 - define the College's policy and procedures relating to business travel and related expenditure;
 - provide guidance on the types of expenditure that can and cannot be reimbursed by the College; and
 - inform employees and those approving expenses of their responsibilities.
- 7 They should be read in conjunction with other relevant policies including the Financial Regulations, Health and Safety and Fraud, Bribery, Donations and Gifts.

Queries, Forms and Further Information

- 8 Queries about the Policy and Procedures should be addressed to the following:
- Head of Financial Control : principles, interpretation and HMRC requirements;
 - Head of Procurement: procurement;
 - Payments Team: expense claims and reimbursements;
 - Insurance Manager: insurance.
- 9 The forms identified in the Policy and Procedures, 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. 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 given in the [Finance department's web pages](#). Individuals who are employed in any capacity should claim via [Agresso](#), only those individuals who do not have a Resource Number, e.g. interviewees before they take up a post at College, Guest Speakers, Council members, or students who have no employment at College should submit expenses using a [paper form](#). NB Visiting Lecturers with a contract of employment should submit claims via Agresso.
- 15 Information on the claim should make clear the reason for the travel or other expenditure including, where appropriate, the organisation involved.

- 16 Employees will only be reimbursed the **actual** travel and associated expenses incurred 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.
- 17 In cases where a claim is being made using rates and conditions specified in an earmarked external award, this should be clearly stated on the claim form and the relevant sections of the award's terms and conditions should be attached to the claim and highlighted. Claims must only be for the actual expenditure incurred, supported by receipts: *per diem* rates specified in awards cannot be paid through the expenses system unless this is the case.
- 18 Invoices and receipts should be scanned and attached to the web expense claim if submitting claims via Agresso. Credit card vouchers and airline tickets are not, on their own, acceptable substitutes. For air travel, evidence of the amount actually paid and of the journey and names of the travellers is required.

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. However, if an advance payment has been made, then the claim must be submitted within 15 days of completing the journey. When practical to do so, claims should be made within the financial year in which the expenses have been incurred. Claims made against a ring-fenced award should be submitted before the end date of the award (or immediately thereafter). If an employee incurs expenses frequently then it is more cost-effective to claim these at regular intervals (e.g. monthly) rather than on each occurrence.
- 20 Reimbursement will normally be made in £ sterling by direct credit to the UK bank account in the employee's name which is currently held on the finance system. Changes to the bank account for salary payment made by an employee on [MyView](#) will result in this bank account being the account into which expense reimbursements are made.

Authorisation of Claims

- 21 Claims greater than £1,000 in value must be authorised by the Head of Department or appropriate line manager. Authorisation of these claims cannot be delegated. Authorisation of claims of less than £1,000 in value can be delegated to a member of staff within the department, according to the levels of authority in the Finance system. In the absence of the Head of Department or appropriate line manager, claims greater than £1,000 in value must be submitted for authorisation by the Head of School, Vice-Principal, Deputy Principal or Director of Resources as applicable.

- 22 Claims by a Head of Department or Professional Service must be submitted for authorisation by the Head of School, Vice-Principal, Deputy Principal, Director of Resources or Principal as applicable.
- 23 Claims by a Head of School, Vice-Principal, Deputy Principal or Director of Resources must be submitted for authorisation by the Principal (or in their absence the Chair of Council). If the claim relates to academic departmental activity the Head of Department should also approve the claim for that element.
- 24 Claims by the Principal must be submitted for authorisation by the Chair of Council.
- 25 By authorising a claim the person doing so is certifying that the claim complies with the Policy and Procedures, including that it is reasonable, accurate and adequately supported by receipts and other evidence. Authorisation for claims submitted in Agresso will be via electronic workflow.

Class and Mode of Travel

- 26 Journeys by air should be at economy rates. It should be noted that economy class travel combined with an additional night's hotel accommodation on arrival is likely to be cheaper than business class travel undertaken immediately prior to the start of the business activity.
- 27 Journeys made by rail should be at the standard class. Wherever possible tickets should be booked in advance to take advantage of cheaper advanced prices.
- 28 The mode of travel (e.g. air, rail, private car) and route used should be selected to achieve a reasonable balance between the cost of the travel and the time spent travelling. If the employee decides to use 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.
- 29 When developing contracts and other arrangements involving externally funded travel, staff should consider the impact on their time of the travel and the possibility of securing funding for travel arrangements that facilitate a speedier turnaround.
- 30 Exceptions to the policy on class of travel may only be authorised by the Principal in conjunction with the relevant Head of Department or 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

- 31 Travel between home and an employee's normal, permanent place of work, by any means of travel, 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.

Employees who work from home are not eligible to have the costs of home to work travel reimbursed on the occasions where they attend the RHUL site where they are permanently employed.

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.

With the exception of season ticket holders, the cost of the employee's normal journey to work should be deducted from any expenses claim. This deduction may be calculated as:

- (a) The price of a train ticket from home to the permanent place of work, if the employee normally travels by train
- (b) The calculated mileage (see Appendix A) from home to the permanent place of work, if the employee normally travels by car

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 (with no deduction).

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. Claimants should comply with the [College's Policy](#) on using your own vehicle.
- 33 Vehicle hire arrangements should be made with one of the College's recommended suppliers. The vehicle hired must be a standard, non-luxury model and specification. The cost of fuel for hired vehicles may be claimed and should be supported by receipts.
- 34 For journeys by private or hired vehicle, staff are expected to travel together if it is practical to do so. An additional private [mileage allowance](#) is payable for passengers (see Appendix A).
- 35 The College will reimburse expenses for car parking costs incurred whilst travelling on College business away from the employee's normal place of work. Where possible, claims should be supported by receipts. The College will not reimburse excess parking charges, fines, wheel clamp unlocking, etc.
- 36 Taxi fares may be reimbursed for travel within a metropolitan area and/or where suitable local public transport is not available, and are normally expected to be for short distances only. Subject to the provisions of section 18 above, a receipt should always be provided.
- 37 Local bus, tram and underground train fares for business journeys may be claimed. Claims should be supported by receipts (e.g. used tickets) where possible. 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.
- 38 When employees are away from their normal place of work on College business for a period of more than 5 hours they may claim subsistence to cover the reasonable and necessary cost of food and refreshments and, if away overnight, accommodation. Basic standards expected of

hotel and other accommodation include cleanliness, privacy, personal security and the availability of breakfast. The reasonable costs of food and refreshments include meals (including a reasonable level of alcoholic or non-alcoholic refreshments) and the costs of a snack, tea, coffee, or soft drinks between meals. In all cases, the associated travel should occupy the whole or a substantial part of the working day, including normal meal breaks.

- 39 Employees making a business trip may spend money on items such as private phone calls and laundry. These are not 'travel expenses' but are personal incidental expenses incurred whilst travelling. The College will only reimburse those Personal Incidental Expenses that are necessary for the business trip and in excess of those that would have been incurred at home. Claims should be supported by receipts where possible. The costs of personal entertaining and leisure pursuits will not be reimbursed. The limits for Personal Incidental Expenses are set out in [Appendix A](#).
- 40 Employees making a business trip may be required to incur minor incidental non-travel business expenditure such as telephone calls, batteries for official equipment, etc. These may be claimed in the normal way.
- 41 Employees must not incur personal expenditure on items (except of a very low value and purchased incidentally), including (but not limited to) personal computing equipment, which can be procured through the normal College purchasing arrangements. The College may refuse to reimburse such items and may be required to deduct tax and national insurance if a reimbursement is made.
- 42 If computing equipment, including laptops, iPads, smartphones and other equipment, is purchased by an individual for whatever reason, and reimbursed on an expense claim or College Purchasing card issued to them personally, then the cost will be included on a Form P11D and treated as a benefit in kind. The related National Insurance will be charged to the department and the cost of the equipment will become a taxable benefit for the individual to be included on their self assessment tax return.
- 43 Employees are responsible for ensuring that they have valid passports for overseas business travel. For any journey, the expiry date of the passport must be at least 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.
- 44 Employees may use the College's appointed travel agent to seek advice on the need for visas and vaccinations for overseas business travel. The cost of these may be claimed if it is not settled by an invoice to the College.
- 45 The College does not ordinarily reimburse the cost of a personal subscription to a professional body, however personal expenditure incurred for this purpose is normally deductible for tax purposes. Exceptionally, personal subscriptions may be reimbursed in the following circumstances:
- the subscription is required for a specific business purpose or activity, such as attendance at a conference or publication in a journal, or obtaining information and participating in relevant discussion boards or HE sector groups; and
 - such a subscription cannot reasonably be purchased by the College directly.
- 46 The cost of eye and eyesight tests may be reimbursed to the limit specified by the College Health and Safety Team if the employee is required to use Display Screen Equipment (DSE)

such as computers or other audio-visual equipment in the course of employment at the College. If an optician certifies that a new or altered prescription for glasses is required solely for DSE usage, the [College will pay an allowance of up to £60 towards the costs of frames, lenses and any special prisms insofar as the cost relates only to the requirements for DSE usage](#). The receipt from the optician must state that the glasses are required for DSE usage.

Telephone Charges

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

48 Employee as Subscriber:

- i No portion of the rental of a landline, mobile telephone or smartphone or the telephone itself will be reimbursed;
- ii Business calls will only be reimbursed if supported by an itemised list of calls showing the business calls claimed and their cost, and if these can be separately identifiable from the monthly line rental.

49 College as Subscriber:

- i No arrangement may be entered into that results in the College being the subscriber for a telephone at the home of an employee, unless the prior written approval of the Director of Human Resources has been given;
- ii Any incidental personal use of such a telephone or smartphone, should be kept to a minimum. The College reserves the right to recover the cost of excessive personal use from the employee.

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

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

Internet Connection from Home

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

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

Business Entertainment and Gifts

54 Appropriate entertainment by a member of College staff of people from an external organisation for a clear and necessary business purpose may be claimed. The expenditure incurred should be reasonable and not excessive. There should be a clearly justifiable purpose for each employee's attendance and there should not be so many employees attending as to

suggest it is largely a staff social event. 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 possible to accept the gift but raffle it for charity the donor could then be thanked and informed that £x had been raised for 'y' charity. In cases where it may be appropriate for the College to accept the gift, then it may be accepted on that understanding.

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

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

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

61 In 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 £20.

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 [Gift and Hospitality Policy](#), [Anti-Bribery Policy](#) and other Policies which are held on the [College website](#); these take precedence over the Travel, Subsistence and Personal Expenses Policy.

Staff Entertaining and Gifts

63 Departments are authorised to spend up to a maximum of £60 (including VAT) per person during the year at annual events, such as a Christmas meal or to mark the start or end of an academic year, to a maximum of £30 per head per event. The event must be open to and appropriate for all staff in 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 Department 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 department. The names of all members of staff attending such events must be submitted with the claim on the [appropriate form](#).
- 65 Personal gifts to staff are not normally a reimbursable expense. However, in certain cases it may be appropriate for the department to make a gift, such as flowers, for example in the event of serious illness or on a retirement (but not for routine events such as birthdays). The gift from the department must cost no more than £50 and cannot be in the form of cash or vouchers. Gifts cannot be made as recognition of a work-related achievement. The Head of Department or Professional Service must authorize such expenditure in advance.

Insurance for Staff and Students

- 66 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 copy the notification of travel produced from this form to the relevant Head of Department or Professional Service, Head of School, Vice-Principal, Deputy Principal, Director of Resources and/or Administrator (as applicable) for information.
- 67 Any period of extended travel or secondment will incur an additional premium, which will be charged to the department. Staff who wish to insure their partner and/or children, who accompany them on business trips, through the College policy will be required to pay personally for such cover.
- 68 It is the responsibility of staff to ensure they have prepared the necessary risk assessments and have obtained up to date security and health information for their destination. Staff must not travel against medical advice or against the advice of the Foreign & Commonwealth Office. Information as well as emergency 24/7 assistance can be provided – please refer to the insurance webpages for the latest details.
- 69 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 department is responsible for the cost of any insurance excess deduction.
- 71 No claim will be considered if the trip has not been [advised to the Insurance 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 Office](#) and be cleared to do so.
- 73 Material changes such as health problems or driving convictions must be notified to the Insurance Office. The policy is subject to an excess charge for each claim, which will be borne

by the department. 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 should be noted on the claim form, and should be applied to subsequent business travel.

Advances

- 76 Advance payments are costly to administer and require additional processing and are made on a limited basis. If payments are made with personal credit cards, normally expense claims will be reimbursed to the employee before their credit card bill falls due. 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 - the College will not normally provide cash advances for these items..
- 77 A request to receive an advance should be made via the [Agresso](#) finance system at least 15 working days before payment is required. Requests should be on a separate claim than for repayment of expenses. Requests for advances for students who do not have any contract of employment with College can be made on a paper claim form.
- 78 An advance will be paid BACS transfer. Foreign currency advances are not provided.
- 79 Within two weeks of return, the final expenses claim showing the amount outstanding due to/from the College should be submitted via the finance system. The payment due from the employee should normally be paid back to College bank account (appropriately referenced) if there has been an over advance.
- 80 Advances are for specific trips and will not normally be issued as a rolling advance. No new advance will be issued if there a previous outstanding balance unless there are exceptional circumstances. If claims related to advances are not submitted according to the requirements above, future advances will not be considered.

Procurement

- 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, the College's preferred travel agent should always be used.

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 Department or Professional Service as appropriate.

Principal's Report to Council

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

Relocation

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

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, the appropriate rate of subsistence may be claimed.
- 4 'Overnight' subsistence is for a period (or successive periods) of 24 hours and is intended to cover all meals as well as accommodation for that period. If an entire business journey lasts for more than five hours in excess of one or more periods of 24 hours then those excess hours attract the appropriate rate of daytime subsistence (5 to 10 hours, or over 10 hours).
- 5 No subsistence is payable for any periods when meals and/or accommodation are included in the fare (for example air travel or rail sleeper).
- 6 Alcoholic drinks taken with a meal are acceptable as subsistence, but are normally expected not to exceed one third of the total meal cost.
- 7 All claims for subsistence must be for actual expenditure incurred and, 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.

Maximum Subsistence Rates

- 8 The overnight allowance for accommodation with Friends/Relatives has been withdrawn by HMRC. A replacement allowance of £10-15 may be claimed for a gift for the friend or relative.
- 9 Hotel accommodation and meals overseas should be in hotels and restaurants similar in quality to those that would be used in the UK. As a guide, hotels should be 3-star, or 4-star in more remote, or less secure areas: exceptions to this must be approved in advance by the Head of School, Vice-Principal, Deputy Principal, Director of Resources or Principal, as

appropriate, 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.

- 11 All accommodation bookings must be made through the College's travel supplier (Key Travel), or with local universities. Private rented accommodation such as AirBnB is not to be used by staff or students travelling on College business as College cannot guarantee meeting its Duty of Care requirements to ensure your safety in this type of accommodation. It is unknown if the party offering the accommodation holds relevant insurances and the accommodation may not have been assessed for fire safety, building or wiring codes or have appropriate fire alarms, exits etc. AirBnB are not liable in the event of death or personal injury.

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

Hotel accommodation at or near the College is not normally eligible for reimbursement where the College is the permanent place of work. In most circumstances, Englefield Green, Egham, Virginia Water and Old Windsor would be considered to be near the College.

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

Maximum Personal Incidental Expenses

Place	Maximum Nightly Rate
UK	£5
Overseas	£10