



Prifysgol Cymru
Y Drindod Dewi Sant
University of Wales
Trinity Saint David

Extract from the Financial Regulations Volume 2:

Allowable Expenses: External Examiners and External Advisers

May 2016

11.5 Travel, subsistence and other allowances

11.5.1 The University's rules concerning travel and subsistence have been developed in the light of the following principles:

- the need for efficiency and effectiveness
- the importance of ensuring that claimants are fully and speedily reimbursed for expenses actually and necessarily incurred;
- the need for administrative arrangements to be the minimum compatible with adequate accountability;
- the need for expenditure to be authorised in advance, as far as possible;
- the need for payments not to incur a tax liability for the individual and
- the necessity to minimise the environmental impact of travelling.

11.5.2 General

- (a) All reasonable expenses incurred by University staff in the execution of official University business duties shall be reimbursed in accordance with the procedures set out below.
- (b) Claim forms may be downloaded from the Finance Unit intranet site.
- (c) A cost centre code and analysis code, and where appropriate a project code, must be specified for each item included on the claim form (the claim cannot be processed without this information).
- (d) Each item on the claim form must be authorised, by means of signature, by the relevant budget holder. No claim form will be paid without the appropriate authorising signature.
- (e) If the claimant also happens to be the budget holder, then the relevant line manager (or Pro Vice-Chancellor (Finance and Planning)) should counter-sign the claim form.
- (f) In authorising the payment, the budget holder is required to confirm (a) that the expenses were incurred on approved University business, (b) that the relevant receipts are attached to the claim. If any of the receipts are missing, then the claimant must supply written reasons for this, and - if satisfied - the budget holder must counter sign the written explanation.
- (g) A list of cost codes and corresponding budget holder names shall be made available on the Finance Unit intranet site.
- (h) The Finance Unit will maintain a register of specimen signatures for all budget holders.
- (i) The Finance Unit will check receipts and value for money. In the event of receipts not being satisfactory, payment may be withheld.
- (j) Claims should be submitted to the Finance Unit on a monthly basis and one month in arrears, e.g. travel and subsistence costs incurred during January should be presented before the end of February. Claims received after the deadline will need to be authorised by the Pro Vice-Chancellor (Finance and Planning).

- (k) Any income tax liability which may arise from the payment of travelling and subsistence expenses shall be borne by the member of staff concerned.
- (l) Claims which do not conform to the above regulations will be automatically returned to the claimant for the appropriate amendment prior to re-submission.
- (m) Queries regarding the preceding rules should be referred to the Pro Vice-Chancellor (Finance and Planning) before the submission of any claim.
- (n) Advances for costs of travel will only be made in exceptional circumstances and subject to the prior approval of the Head of unit. Where authorised advances have been made, the Finance Unit will require adequate receipts and documentation to be forwarded on completion of the trip. A cheque for the balance of the advance, if not supported by adequate receipts and documentation should be sent to the Finance Unit by the individual concerned on return from the trip. Staff are advised to apply in adequate time

11.5.3 Travelling

(i) Public Transport

(a) Public transport is the means of journeying which should be used whenever this is practicable and efficient in terms of time and cost.

(b) Travel should be at second-class rates, with the exception of situations where the Vice-Chancellor and accompanying staff are authorised to travel first class in exceptional circumstances to be approved by the Chair of University Council.

(c) Requisition Forms should be raised for public transport journeys. Where possible, journey should be booked in advance to take advantage of discounts.

(d) Should a public transport journey (including on the London underground) need to be paid for by the user, reimbursement is available on submission of a claim supported by a receipt or of the ticket purchased.

(ii) Taxi

A taxi journey may be a necessary component in travelling arrangements, particularly where there is no other practicable method of getting to or from the departure and arrival points of public transport. Reimbursement is available on submission of a claim supported by receipts.

(ii) Hired Car

(a) For return journeys in excess of 160 miles (or which average more than 160 miles per day where periods longer than a single day are involved), this option should normally be used whenever practicable in preference to the use of a private car.

(b) If it is anticipated that the vehicle will need to be refuelled during the business journey, users should ask to be provided with a fuel purchasing card for which the transaction is debited directly to the University.

(c) Should there be a need to refuel the car at the user's expense, reimbursement is available on submission of a claim supported by receipts.

(iii) University "Pool" Car (Swansea campus only)

(a) Staff should enquire of the Estates & Facilities Unit about the availability of a University "pool" car before undertaking a journey using a private car, and before requesting a hired car to be booked.

(iv) Private Car

a) Where a business journey is undertaken by private car, expenses are reimbursed on the basis of a payment rate per mile as determined by the University from time to time. Journeys exceeding 160 miles in aggregate mileage, (or which average more than 160 miles per day where periods longer than a single day are involved) should not normally be undertaken by private car when a hired car is a feasible alternative option.

b) It is essential that vehicles being used are insured for use in relation to business; insurance cover for "social, domestic and journeys to and from work" is not sufficient. The payment rate per mile offered by the University includes an element to cover the cost of providing "business cover".

c) The University adopts the HMRC's guidelines in deciding which journeys qualify as business travel ("Using your own vehicle at work" - IR24).

d) For example, the following journeys do count as business travel:

- journeys from the University to a client's premises;
- journeys from your home to a client's premises (unless the journey takes you practically along the same route as you would have travelled on your daily commute to the University).
- Between the Carmarthen, Swansea and Lampeter campuses

e) If you travel to a temporary workplace from home you are entitled to claim for the mileage in excess of that travelled between your home and University.

f) For example, the following journeys do **not** count as business travel:

- journeys between your home and recognised work-base ;
- journeys taken for reasons other than business reasons.

g) There is an expectation that it can be demonstrated that the expenses incurred represent value for money relative in terms of the route and time taken to undertake the journey.

h) Employees are advised that they should consider having membership of an appropriate breakdown / recovery service which provides, as a minimum, roadside assistance cover.

i) Staff who use their private vehicles for official travelling are required to satisfy the following requirements, confirmation that they:

- hold a valid driving licence,
- have the required business cover on their vehicle and that
- the vehicle is legally compliant.

- j) Any changes in circumstances relevant to insurance or licence status should be notified to the Director of Human Resources.
- k) Use of private car by External Academic Representatives and Council members
 - External academic representatives and Council members may claim in excess of the 160 miles per day limit where the University decides there is a case for financial expediency. The commonest occurrence of this is where external academic representatives prefer to travel rather than be accommodated overnight.

l) Mileage Rates

- There are two categories of mileage allowance for private vehicles: the standard rate and the Public Transport rate. The rate which an employee may claim is dependent on whether their journey is seen as the most cost effective means of travel and under normal circumstances this shall be the lesser of the standard rate or the Public Transport rate. Normally, this is travel within a day in excess of 160 miles.
- The standard rate may only be claimed where the standard mileage rate is more cost effective when undertaken in an employee's private vehicle. This is where the journey does not exceed the 160 mile threshold for hire cars. In these circumstances, the employee may claim the standard rate.
- Where private vehicles are used for journeys in excess of 160 miles, the lower standard rate will be paid (25p) for the excess mileage

	Cumulative Business Travel	
All engine sizes	First 10,000 miles	Each Additional Mile over 10,000 miles
Standard Rate	45p	25p

Car mileage rates payable have been agreed with the Inland Revenue as tax free under IRAMR. The University will normally apply the Inland Revenue agreed rates for mileage allowances.

(v) Toll, Congestion and Parking Charges

Receipts should be obtained in support of claims for reimbursement of toll, congestion and parking charges.

(vi) Fixed Penalties

The payment of any fixed penalties incurred (e.g. for parking, speeding or congestion charge) during journeys relating to University business is the responsibility of the driver of the vehicle, and will not be reimbursed by the University.

(vii) Air Travel within the UK

Air travel in the UK should be used when

- It represents a saving over other forms of travel; and / or
- Significant savings in official time.

Air travel should be arranged either by the member of staff travelling or using the purchase requisition process. Purchase via the web is encouraged using the corporate University card. Air travel should be arranged as far as possible in advance. Finance staff will assist if required.

(viii) Purchase of Rail Tickets

Staff travelling by rail are required to pre book train travel as far in advance as possible and take advantage of any low cost options that may be available, particularly 'closed tickets'. Internet booking via the University purchase card is recommended. Finance staff will assist if required but will require at least 5 working days' notice.

(ix) Group travel

Where more than one member of staff is attending an event or location off their home campus alternative means of transport should be explored to ensure best value for money e.g. several staff going to the London campus might share a chauffeured car.

11.5.4 Accompanied Travel

The University will not normally meet the travel and subsistence costs of a spouse or partner of an employee who accompanies the employee on a business trip. Where employees are accompanied, the marginal additional costs will be borne by the employee. University permission should be sought and separate insurance cover arranged for any individuals who are not University employees.

11.5.5 Subsistence

- (a) Subsistence is a supplementary allowance which may be claimed to cover the additional cost element of buying meals and accommodation away from home on authorised University business
- (b) In the case of claims for substantial amounts (in excess of £100 per day), staff should have secured their line managers' explicit approval before a commitment to such expenditure is made.
- (c) Receipts will be required for all subsistence claims including incidental coffees, teas or beverages purchased on journeys.
- (d) No claims may be submitted for wine or alcoholic drinks unless they form part of official hospitality sanctioned by the Vice-Chancellor or Pro Vice-Chancellor (Finance & Planning). This also applies to personal telephone calls and newspapers.
- (e) All receipts should be itemised receipts, e.g. a restaurant bill should be at a sufficient level of detail to identify separately food, soft drinks and alcoholic drinks.
- (f) When receipts submitted in support of claims happen to also include non-claimable items such as newspapers, alcoholic drinks etc, it is the claimant's responsibility to ensure that these non-claimable items are clearly identified or deleted, hence ensuring that the claim is for valid items of expenditure only.
- (g) All personnel are expected to use the most economical means of overnight

accommodation available in the appropriate area.

- (h) The Pro Vice-Chancellor (Finance and Planning) shall be responsible for dealing with all registered claims, appointing and dealing with insurance agents and for collection or negotiations relating to such liabilities.
- (i) Insurance excesses shall be borne by budget holders.

11.5.6 Overnight Stays – Bed & Breakfast.

- (a) Where an overnight stay is undertaken on account of University business, reimbursement is available on submission of a claim supported by receipts, the maximum normally payable for bed & breakfast is as follows:
 - (i) Inner London including breakfast: £130
 - (ii) Other UK capitals, including breakfast £110
 - (iii) Elsewhere and overseas £90
- (b) If staff decide to stay with family/friends instead of staying in a hotel, they are allowed to make a payment of up to £25 per night for their accommodation, and have this reimbursed by completing the 'Staying with Family/Friends' form available on the Finance Unit intranet.
- (c) There is an expectation that it can be demonstrated that the expenses incurred represent value for money relative to the terms generally available in the geographic area where the overnight stay was undertaken.

11.5.7 Breakfast

Where an overnight stay is not involved, but University business has required departure from home before 7:00 am, reimbursement is available on submission of a claim supported by receipts for breakfast and related beverage, the normal maximum being £8.00. The time of departure will need to be entered on the expense claim form.

11.5.8 Lunch

Where University business requires absence from University throughout the period from 12 noon to 2:00 pm, and working away from their normal place of work for more than 5 hours where lunch is not provided as an inclusive part of the organisation of that business event or activity, reimbursement is available on submission of a claim supported by receipts for lunch and related beverage, the normal maximum being £10.00.

11.5.9 Dinner

- (a) Where University business requires absence from home beyond 7.30 pm, and where dinner is not provided as an inclusive part of the organisation of that business event or activity, reimbursement is available on submission of a claim supported by receipts for dinner and related beverage, the normal maximum being £30.00 in London and other capital cities, and £15.00 elsewhere.
- (b) Where dinner is coupled with an overnight stay, reimbursement for dinner, bed and breakfast is available on submission of a claim supported by receipts, the normal maximum being £160.00 in London, £140 in other capital cities, and £105.00 elsewhere.

- (c) There is an expectation that it can be demonstrated that the expenses incurred represent value for money relative to the terms generally available in the geographic area where the overnight stay was undertaken.

11.5.10 Subsistence Rates

Hotel Accommodation (min 3*)	Maximum amount payable
Inner London, including breakfast	£130, inc VAT
Other UK capitals, including breakfast	£110, inc VAT
Accommodation elsewhere, including breakfast	£90, inc VAT

If overnight accommodation is provided by a friend or relative, an allowance of £25.00 per night may be claimed to enable the staff member to show their appreciation for the hospitality received.

TYPE OF SUBSISTENCE	MAXIMUM AMOUNT PAYABLE
<p>Breakfast</p> <p>A claim for breakfast may be made if the staff member has:</p> <ul style="list-style-type: none"> made a previous overnight stay, or left home before 7.00 a.m. and is working away from their normal place of work. 	Up to a maximum of £8.00 supported by receipts.
<p>5 hour allowance</p> <p>A claim may be made for food and beverages if the staff member is:</p> <ul style="list-style-type: none"> working away from their normal place of work for more than 5 hours, including the period 12 noon to 2.00 p.m. 	Up to a maximum of £10.00 supported by receipts.
<p>10 hour allowance</p> <p>A claim may be made for food and non-alcoholic beverages if the staff member is:</p> <ul style="list-style-type: none"> working away from their normal place of work for more than 10 hours and beyond 7.30 p.m. staying in overnight accommodation. 	<p>Up to a maximum of £30.00 supported by receipts, to include</p> <p>The 5 hour allowance of £10.00 and An evening meal allowance of £15.00</p>

11.5.11 Hospitality for Visitors

- a) External Lecturers, Examiners and other business visitors may be hosted at University expense provided that prior authorisation has been obtained from the Dean of Faculty, the Pro Vice-Chancellor (Finance and Planning) or the Vice-Chancellor. Funding of such hospitality is to be borne by

Faculty or Corporate hospitality budgets respectively.

- b) Staff entertaining guests from outside bodies at lunch time should normally use the University's catering facilities. Where this is not the case, reasons must be stated when submitting a claim for reimbursement.
- c) It is important that the number of staff present at any function in relation to the number of guests should be kept to a minimum if the HMRC are not to consider the event as a staff benefit.
- d) The Vice-Chancellor can offer hospitality in line with the regulations contained within his/her contract of employment.

11.5.12 Attendance at Approved Courses and Conferences

- (a) Applicants must complete the appropriate application form to obtain the necessary authorisation. Applications for financial assistance under Staff Development must be authorised by the Dean of Faculty or relevant unit in the first instance, and by the Pro Vice-Chancellor (Finance & Planning) if being resourced from a central Staff Development budget.
- (b) All subsequent claims for refunds must be fully supported by the relevant receipts and submitted on the official expense form obtainable from the Finance Office.