



**UNIVERSITY OF
PLYMOUTH**

Travel and Subsistence Policy

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1. Scope

- 11 This document sets out the University's policy for booking or claiming travel, accommodation, subsistence and business entertainment expenses.
- 12 This policy applies to all staff of the University, its subsidiary undertakings and the University Board of Governors and its Committees, and to external individuals who have carried out work on behalf of the University.
- 13 The University is an exempt charity, receives public funds and is subject to Freedom of Information requests. It is also subject to scrutiny from external funders and their auditors so all travelers/claimants should seek to demonstrate they have considered value for money.
- 14 The University will reimburse staff and external individuals for expenses which they actually, necessarily and exclusively incur in the course of official University business. Expenditure must be incurred in accordance with this policy, the University Financial Regulations and the requirements of HM Revenue and Customs (HMR&C) legislation.
- 15 The University reserves the right to refuse reimbursement or will require repayment for any claim which does not conform to this policy. Those that persistently exceed mandatory or guideline amounts will be referred to the Chief Financial Officer (CFO). The CFO may ask claimants for their justification and has the right to impose restriction on current and future claims.

2. Principles

- 2.1 Travel and subsistence costs are a large element of controllable cost and the University expects employees and others working on behalf of the University to minimise costs without impairing the efficiency of the University. Consideration should be given to the necessity of travel and whether other communications, such as conference calls and video conferencing could be effectively used instead. Consideration should be given to the most cost effective method of travel to demonstrate value for money.
- 2.2 The majority of business expenditure must be incurred through University procurement routes, primarily purchase orders. Items such as equipment, computer hardware, software and other business expenditure including mobile phones must not be incurred directly by claimants and claimed on expenses. Expenses claims must therefore be used to reimburse incidental expenditure (personal costs incurred whilst on University business) and not general business expenditure.
- 2.3 The University Government Procurement Card (GPC) should not normally be used to pay for travel and subsistence expenditure. The exception is those staff members who have been authorised to use their card for this purpose e.g. frequent travellers, or in circumstances where a card is required to confirm a booking. In these circumstances the GPC holder must adhere to the Travel and Subsistence policy.
- 2.4 The University uses a travel management company (TMC). The TMC provides an online booking tool for travel and accommodation and an offline support service for complex bookings. The use of a TMC ensures that University staff and the University benefit from the full duty of care 24 hour emergency help, dedicated account manager and account management and ensures that the University achieves value for money in its travel bookings.
- 2.5 It is expected that the TMC is used for travel and accommodation bookings, however where better value can be secured and demonstrated elsewhere, it is acceptable to book outside of the TMC. It should be noted that the effort to secure lower prices should not outweigh the cost saving achieved and in any such instance evidence of the better value achieved compared to the TMC quote must be retained for audit purposes.
- 2.6 External individuals should liaise with the budget holder at the University to make the necessary arrangements in advance of their visit.
- 2.7 The University seeks to ensure parity for all staff in what can be booked or claimed in connection with travel and subsistence. Claims against external grant funding must

therefore comply with the stricter of the funder's or the University's regulations. For example, if the research funder stipulates higher financial limits the University policy and financial regulations will take precedence. If external funders stipulate lower financial limits then the external funder requirements will take precedence as this will represent the maximum they are willing to reimburse.

3. Responsibilities of travelers/claimants and authorisers

3.1 All travelers/claimants should be aware of the University Financial Regulations and the details of this policy.

3.2 Travelers/claimants have responsibility for:

- Discussing proposed travel arrangements with their line manager and/or the appropriate budget holder in advance of the trip;
- Compliance with this policy when making travel bookings and claims for the reimbursement of expenses;
- Ensuring that any claim can be justified and is legitimate and will not put the University's reputation at risk;
- Ensuring that economy, efficiency and effectiveness are achieved in respect of all expenses without compromising personal safety;
- Obtaining pre-approval from their line-manager/budget holder for any travel arrangements outside the rates set out in this policy

3.3 Authorisers have responsibility for:

- Considering the need for any travel arrangements they are asked to pre-approve
- Being sufficiently familiar with the requirements of the policy to assess whether a claim is compliant
- Being diligent in their review and approval of expenses to avoid the University incurring unnecessary expense, and for ensuring receipts have been provided where appropriate.
- Approving expense claims as soon as possible to minimise delay in reimbursement.

3.4 Compliance with this policy will also ensure that the member of staff, or the University, does not incur a tax or national insurance liability and that staff need not report

expenses on their tax returns.

4. Claiming expenses

- 4.1 All claims from staff must be submitted and approved for payment on the online expenses system, [Web expenses](#) or via the Mobile App which can be found [here](#).
- 4.2 Claims from external individuals must be submitted on the electronic claim form which is available from the University (and can be found by following [this link](#) to the Official Document Centre). Claim forms will either need to be physically signed by a valid budget holder before scanning, or emailed to payments@plymouth.ac.uk from a budget holders email address, along with the accompanying receipts. Claims should be submitted within three months of returning from travel, unless there are legitimate reasons for late submission. All claims must be submitted within 1 month of the financial year end i.e. 31st July to which they relate.
- 4.3 Expense claims must be authorised by a more senior member of staff to the claimant (i.e. line manager) or the budget holder. This will happen automatically via workflow when claims are submitted via the online expenses system.
- 4.4 All expenses must be recorded, clearly itemised and accurately coded together with the reason the expenses were incurred. Guidance can be found in [Web expenses](#).
- 4.5 Claims must be supported by original itemised receipts that clearly identify what has been paid. It is important that VAT invoices are provided wherever possible with claims, in order to ensure that the University can recover the full amount of VAT to which it is entitled.
- 4.6 All receipts must be photographed or scanned and attached to Web Expenses.
- 4.7 Where receipts are not provided and there is no reasonable justification for this, the expenses will not be reimbursed.
- 4.8 In the case of expenditure on research projects, once scanned, the original receipts must be sent to the Research Support Team in Finance together with the transaction number so they can be retained against the project in accordance with the requirements of the funder.
- 4.9 Foreign currency payments should be converted to sterling at the nearest applicable exchange rate to the date of the transaction and claimed in sterling including any

charges. Where a foreign currency payment is made using a credit or debit card, the actual cost in sterling will be reimbursed. XE.com is a useful website that provides historic currency rates.

- 4.10 In exceptional circumstances staff may be able to request an advance for travel and subsistence expenditure. Guidance is provided on the [Finance web page](#) and requests must be submitted on the [appropriate form](#) in good time.

5. Travel

General principles

- 5.1 The University will reimburse the costs of necessary travel for University purposes between one University workplace and another temporary place of work for meetings or other purposes.
- 5.2 For University staff, all journeys between home and the normal place of work, either within or outside normal working hours, are regarded by HMRC as private and considered for income tax purposes as 'substantially ordinary commuting' and will not be reimbursed by the University.
- 5.3 Employees, students and external individuals should travel in safety and in reasonable comfort. The mode of transport should be the most cost effective for the business needs of the University. Value for money must always be considered and demonstrated. It may be the case that either public transport or a hire car provide better value for the University than using a personal car.
- 5.4 The University has a preferred TMC which should normally be used to make any travel arrangements. Using the TMC will help staff achieve value for money and also allows the University to meet its duty of care requirements.
- 5.5 Any significant travel arrangements must be discussed with the line manager/ budget holder in advance of booking. Any transaction exceeding £500, or request to book outside this policy, will require formal pre-approval and this will happen automatically via the TMC.

Travel Insurance

- 5.6 The University has travel insurance to cover all staff whilst on university business overseas. To meet University insurance requirements, staff will need to ensure that:

- All travel is on authorised University business
- All travel is booked through the University travel agent or paid for by the University
- Staff have followed advice held on the HR community for [Travelling & Working Overseas](#) including risk assessments/emergency contact arrangements

5.7 Up to date insurance certificates can be found on the [University website](#) and the [Insurance intranet pages](#) includes the 'Chubb emergency travel assistance information' letter that should be taken on any International trip.

Private Car, Motorcycle and Bicycle

5.8 Employees who wish to use their own private car or motorcycle on University business must seek authority to do so. The employee should ensure that their vehicle is in a roadworthy condition, is insured for business use and that they have a full and valid driving license.

5.9 Claimants using their private vehicle are paid a standard mileage rate based on limits set by HMR&C. Current applicable rates are: -

Transport	Miles	Amount
Private Motor Car *	1 to 100 miles	45p
Private Motor Car *	Over 100 miles	25p
Motor Cycles*	All mileage	24p
Bicycle*	All mileage	20p

* A journey is defined as a continuous period away from your permanent place of work.

5.10 The University will not reimburse the cost of business insurance. Mileage can be claimed as published by the University for costs incurred for journeys on University business within the UK only. Mileage cannot be claimed for any private travel or the costs of mileage from home to the normal place of work.

5.11 Where a journey begins or ends at home employees may claim only the cost of the lesser of the distance actually travelled or which would have been travelled if the journey had started or ended at the employee's normal place of work.

5.12 Mileage claims may be verified by reference to appropriate AA/RAC web sites and where appropriate the circumstances for excess mileage should be noted on the claim form, e.g. taking an alternative route to avoid an accident.

5.13 Car parking charges, road and bridge tolls and congestion charges associated with business travel will be reimbursed.

5.14 Car parking charges for a member of staff's normal place of work, speeding fines, parking fines or any other penalties will not be reimbursed.

Car Hire

5.15 For road journeys exceeding 100 miles, employees and external individuals should consider whether the use of a hire car would be more economic for the University.

5.16 Where it is more cost effective to use a hire car rather than a private car, then hire arrangements must be booked using the University's [approved car hire supplier](#). Hire cars must not be used on personal business.

5.17 Employees and external individuals hiring a car for business use are responsible for ensuring that they have an appropriate full and valid driving license for the vehicle.

5.18 Bookings should be made as per the categories below:

Group A	Up to 1299cc	Local Journeys
Group B	1300 to 1599cc	Regional or national journeys carrying one passenger
Group C	1600cc or more	National journeys carrying two or more passengers

5.19 Hire cars should be refueled before being returned to the hire company. Receipts must be obtained for fuel purchased and will be reimbursed through a web expense claim.

Rail Travel

5.20 Rail travel should be booked through the University's TMC well in advance to take advantage of saver and super-saver tickets.

5.21 Rail travel must be booked at the most economical fare available for the journey, preferably for timed journeys. Open tickets should not be purchased, with the exception of where rail travel is an onward journey, for example after a flight, where delays may be possible.

- 5.22 First class travel is not allowed. If, in exceptional circumstances, first class travel is more cost effective option, or there are circumstances that necessitate it, line manager/budget holder approval is required before the journey is booked.
- 5.23 Employees and external individuals using the London Underground or other metro system will be reimbursed. The claimant must state the to-and-from stations for each journey and must obtain a receipt for the ticket purchased or evidence a contactless purchase via a bank statement.
- 5.24 Expenditure incurred using personal Oyster cards whilst on University business will be reimbursed once a history of Oyster journeys is submitted. The claimant will have to log in to their Oyster account to retrieve the journey history.

Taxis

- 5.25 Taxis may be used to transport staff and external individuals from the closest airport, rail or coach station to their ultimate destination and consequent business meeting, where there is no practical alternative via public transport and/or:
- Travelling in a group of three or more.
 - Disability prevents the use of public transport.
 - Heavy luggage to be transported.
 - Where there is a concern relating to safety of the employee or for compassionate reasons.
- 5.26 Taxis required for travel in Plymouth and for inter campus travel should be booked via the [University approved supplier](#).
- 5.27 Inter campus travel is permitted where there is a business requirement and alternative methods of transport i.e. public transport are not suitable.
- 5.28 Taxis will not be paid for by the University for home to work or vice versa for staff unless the circumstances meet all the conditions below:
- The employee is required to work later than 21.00.
 - Late night working occurs **irregularly**.
 - By the time the employee has finished work public transport has ceased or it would be unreasonable to expect the employee to use it.

Air Travel

- 5.29 Employees and external individuals are expected to book air travel through the University's TMC giving as much notice as possible to take advantage of discounted fares.
- 5.30 Staff and external individuals are expected to fly economy class; first class is not permitted in any circumstances. However, it is accepted that there may be some, exceptional circumstances where premium economy is appropriate. Where this is the case, line manager/budget holder approval is required before the flight is booked. Examples include:
- Where the flight duration exceeds 8 hours;
 - Where there is a demanding work schedule e.g. a short time between a flight landing and the commencement of University duties. Examples of duties include; delivery of a speech; delivery/attendance at a seminar, workshop or conference;
 - Where a funding sponsor permits higher classes and will reimburse the full cost;
 - Medical and/or disability grounds;
 - Where it is cheaper or the same price to fly at a higher grade
- 5.31 Excess baggage or freight will only be paid for University property.
- 5.32 The University will not pay the travel costs of family, friends or other associates under this policy.

6. Accommodation

- 6.1 Hotel accommodation should normally be booked through the TMC. Where the TMC is not used, the claimant must demonstrate a significant cost advantage from another source and/or provide an explanation of why they have booked direct.
- 6.2 Accommodation should be in a reasonable quality hotel (3*equivalent) taking into account value for money, convenience of location and health and safety.
- 6.3 Hotel accommodation varies per location and is demand-driven and typically best rates are obtained by booking well in advance of stays.
- 6.4 Employees and external individuals cannot claim an allowance if they choose to stay with friends and family while away on University business as this is no longer allowed by HMRC.

- 65 The University will not pay for hotel accommodation for employee's and external individuals' families and friends.
- 66 The rates below are the maximum that can be booked or claimed for UK and overseas accommodation. Staff and external individuals are expected to book the most cost effective accommodation and not to spend up to the levels quoted:
- £150 within London and overseas
 - £100 outside London.
- 67 In exceptional circumstances, where it is not possible to book accommodation within these rates approval of the line manager/budget holder is required before the booking is made.

7. Subsistence

- 7.1 When staff or external individuals are away on business, the University recognises the additional cost that may be incurred for purchasing meals when away from home and will reimburse reasonable costs, supported by receipts, up to the thresholds below. Note that claims will not be reimbursed where the traveller is away from home/work for less than 5 hours.

Period away from home	Maximum amount that can be claimed
< 5 hours	£0
5 – 10 hours	£20
>£10 hours	£25
Overnight – 24 hours	£30

- 7.2 The claimant must submit itemised receipts to support the expenditure when they submit their claim. Credit card receipts and copies of credit card statements will only be accepted when accompanied by the itemised receipt. In exceptional circumstances, where itemised receipts are not available, card receipts will be allowed if the place of purchase and a brief description of goods purchases are shown. In these circumstances, reimbursement may be subject to deduction of tax.
- 7.3 In addition, employees who are away on business outside the UK can claim personal expenditure that has been incurred up to £10.00 per night (24 hours) spent away, exempt of tax, under the HMR&C Personal Expenses and Allowances regulations. This is intended to cover personal phone calls home, laundry and ad hoc drinks/expenses.

7.4 Claimants should also note: -

- Tips may be claimed up to 10% of restaurant bills (US and Canada up to 20%) if supported by an invoice or credit card receipt;
- Business telephone calls or internet charges will be reimbursed subject to the production of itemised calls and charges;
- Wi-Fi costs will be reimbursed if this is used for University business.

7.5 The following expenses will not be covered:-

- Costs of entertainment, including films;
- Meals consumed by an employee or non-University companion not associated with the business;
- Any hotel accommodation and/or related costs of employee's family or friends.

8. Entertainment/hospitality

8.1 The University recognises that there may be occasions when it is appropriate to provide food, drink or other hospitality to external stakeholders. Catering is not normally provided for internal meetings attended by staff only. Any entertainment or hospitality for students will require the approval of the Dean or nominee.

8.2 Hospitality for external stakeholders is expected to be for the purpose of fostering new business, providing a benefit to the University or to continue existing academic or business contacts. Hospitality is an accepted courtesy of an academic or business relationship however the University must avoid a situation whereby the hospitality may be deemed to have influenced a decision or lead to allegations of a conflict of interest.

8.3 Expenditure incurred in entertaining external business contacts may be reclaimed provided it is incurred wholly, necessarily and exclusively for business purposes. The ratio of University staff to external business contacts must be justifiable and should normally be no more than two staff to one external business contact.

8.4 Where possible, hospitality should be booked in advance but where this is not possible, the most senior person present should pay the bill for business entertaining

8.5 The cost should be appropriate and not exceed £40 per head including alcohol and service.

8.6 All claims for business entertainment expenditure must be made via [Web expenses](#)

supported by detailed receipts and provide the following information:

- Purpose of the entertainment.
- Name and organisation of those entertained.
- Names of staff who attended and in what capacity.
- Explanation if staff to business contact ratio exceeded.

8.7 The explanation for business entertainment expenses is required by HMR&C regulations and, therefore the claim will not be paid if the above information is not present or incomplete.

8.8 Expenditure in respect of claimants' spouses/partners will not be met by the University.

8.9 Where University staff are being offered gifts or hospitality they should refer to the guidance within the University's [Anti-Bribery and Corruption Policy](#) which provides clear guidance on accepting gifts and hospitality.

9. Private travel

9.1 Employees may arrange to extend a business trip for private travel, or for spouses, partners or other companions to accompany them, at their own cost. Under no circumstances may partners travel or be entertained at the University's expense, except when their presence is required for a bona fide business purpose. Any such concession requires prior line manager/budget holder approval.

9.2 Where an employee wishes to include some personal travel or wishes to take a non-University companion on a business trip, the travel arrangements can be made through the TMC who will make separate payment arrangements with the individual for the personal element. Under no circumstances should personal travel be booked on the University's account.

10. Audit and review

10.1 The budget holder/line manager has overall responsibility for checking expenditure complies with this policy.

10.2 Compliance with the policy will also be monitored through monthly reporting from the finance system and from the TMC. Where anomalies are identified, or spend raises questions this will be discussed with the Dean/Head of School and Director, as well as

with the individual. Any spend which is deemed to be inappropriate may have to be repaid by the traveller.

- 103 Staff who are found to have knowingly submitted a false or inappropriate claim will be dealt with under the [University Disciplinary process](#)
- 104 All University spend is also subject to scrutiny and audit by government agencies, internal and external auditors, funders and their auditors and other sponsors.
- 105 University expenditure is also subject to scrutiny under FOI requests that can include the reporting of travel and subsistence expenditure. All claimants and authorisers must ensure that any expenditure is justifiable, legitimate and will not put the University's reputation at risk.
- 106 The University is committed to the prevention of bribery and to observing the provisions of the Bribery Act 2010, and will not tolerate bribery or other improper conduct either inside the UK or abroad, by staff or individuals or organisations who perform services for or on behalf of the University.

11. Non allowable expenditure

11.1 Examples of the type of expenditure that are not allowable and may not be claimed include:

- Personal membership subscriptions to professional bodies with the exception of those staff with training contracts.
- Airport lounges
- Parking or speeding fines
- Hospitality where staff only are in attendance
- Spouses/partners'/children's costs
- Toiletries and cosmetics
- Clothing
- Luggage
- Books. DVD's CD's, magazines for personal use
- Privately purchased insurance
- Computer hardware and software
- Mobile phones
- Working lunches - be aware that this incurs a tax liability to the University of 50

- 60%

Annex 1: Summary of key points

- The Policy ensures that staff and external individuals do not incur a tax or national insurance liability or have to report expenses on a personal tax return
- Travel and subsistence costs are a large element of the controllable costs so staff and external individuals should always be looking to demonstrate value for money
- As far as possible, travel and accommodation should be book through the normal procurement routes and the Travel Management Company (TMC)
- The GPC must not be used to claim for travel, subsistence or incidental costs unless the cardholder has been authorised to do so.
- All claims from staff should be submitted via [Web expenses](#) within three months of returning from travel together with receipts to support the expenditure
- All claims from external individuals should complete the expenses form and send, together with receipts, to the appropriate member of staff at the University. It will be scanned and emailed to payments@plymouth.ac.uk
- Grant funded claims require original receipts to be submitted so these must be sent to the Research Support Team in Finance together with the transaction number of the web expense
- Travel from home to work cannot be claimed
- Where mileage is being claimed, the start and end location and postcode must be provided
- Book rail travel well in advance to obtain the best rates
- Open rail tickets should not be used as they are significantly more expensive
- Where hospitality is being claimed additional details must be provided:
 - Purpose of the entertainment
 - Name and organisation of those entertained
 - Names of staff who attended and in what capacity

- Explanation if staff to business contact ratio exceeded