

TEESSIDE UNIVERSITY

TRAVEL, SUBSISTENCE & EXPENSES POLICY

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Relevant Forms:

Request for Per Diem Rate Advance of Funds for Overseas Travel

Reconciliation of Per Diem Rate Advance for Overseas Travel

Risk Assessment

International Travel Itinerary (ITI)

International Visit Note (IVN)

Request for Advance of Funds (within the UK only)

Request for Advance of Funds (Overseas)

Vehicle Hire Authorisation and Booking form

Staff Subsistence & Expense Claim Form

Staff Mileage Claim Form

Conference Booking

1. Introduction

This policy sets out the rules and procedures associated with incurring and reclaiming travel, subsistence and other expenditure whilst engaged on University business.

The Policy can be viewed on the travel portal at:

<https://unity3.tees.ac.uk/departments/025/04/043/default.aspx>

2. Scope

- 2.1 The policy applies to all University employees, where appropriate, to students and all others engaged in University business who incur expenses which the University has agreed to reimburse.
- 2.2 The policy applies to all expenditure incurred by, or on behalf of, the University irrespective of the source of funding (see also 3.7), and covers all personal business expenses irrespective of the payment method; applying equally to credit card transactions, purchase order/invoices and individual expense claims.

3. Principles

- 3.1 University employees and all others engaged in University business (Claimants) will be reimbursed for the actual cost of expenses incurred, wholly exclusively and necessarily in the performance of University business as prescribed in this policy.
- 3.2 The majority of business expenses should be purchased through University approved purchasing procedures and not directly by the Claimant. A claim should, therefore, be used to reimburse subsistence and incidental expenses **only**. Items such as computer hardware, software and other data carrying devices should be procured through ITDS and other items such as books and equipment should be purchased through University purchasing procedures.
- 3.3 In the interests of value for money and the appropriate use of public funds, Claimants are expected to be prudent in their spending and Authorisers are required to be diligent in their review and approval of expenses to avoid the University incurring any unnecessary expense. Claimants must ensure that economy, efficiency and effectiveness are achieved in all expenses incurred whilst undertaking University business.
- 3.4 Claimants should exercise judgement in determining the most cost-effective and the most efficient means of carrying out the University's business. This includes considering video-conferencing as an alternative to travel, use of a conference call, public transport rather than a private vehicle and a hire vehicle rather than a private vehicle.

- 3.5** The Director of Finance & Commercial Development ('FCD'), through the Travel section, may refuse to meet, in whole or in part, any unreasonable expenses or those expenses which could have been avoided had a journey been better planned.
- 3.6** The Claimant must ensure that travel, accommodation, conference fees and other expenditure are invoiced to the University directly or paid by the Travel section. For insurance purposes the costs must not be paid for by the individual and reclaimed on University expenses; any attempt to do so will result in the expense claim being refused for payment.
- 3.7** Occasionally travel costs are reimbursed by a third party. In such instances, this travel policy will apply and all travel arrangements must be made through the University's recognised Travel Management Company (TMC). This will be invoiced to the University, and you should complete a "Request for invoice" form from the FCD intranet site in order to charge the organisation which is reimbursing the expenditure. Please also ensure that you have read and are compliant with the University's Anti-Bribery and Corruption Policy taking specific note of the areas on gifts and hospitality.
- 3.8** In cases where there is a discrepancy between this Policy and conditions of funding from Research/External sponsor or funding provider then the more restrictive policy should apply.
- 3.9** University expense claims are subject to audit by government agencies, internal and external auditors and other sponsors; thorough documentation and accounting for expenses is essential.
- 3.10** It is expected that this Policy will provide Claimants and Authorisers with the necessary guidance to enable them to make properly prepared and authorised claims. Failure to comply with this Policy will result in reimbursement being delayed or declined.
- 3.11** Following the Policy should avoid delays in reimbursement and minimise any possibility of further enquiries by FCD, Auditors or HMRC.
- 3.12** Submitting, or attempting to submit, a false claim will be treated as a serious disciplinary offence. The University will seek reimbursement of any expenses paid and later found to be invalid.
- 3.13** The University is committed to the highest standards of openness and accountability and is committed to carrying out its academic and business functions in an honest and ethical manner.
- 3.14** 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, both inside the UK and abroad, by employees or other individuals or organisations who perform services for or on behalf of the University.

- 3.15** As part of the University's duty of care to employees travelling on business matters, the University is required to have knowledge of the location of each member of staff when travelling on business. It is important therefore, that staff comply with the requirements of this Policy, so the University will be able to assist individuals more easily if an emergency situation arises.
- 3.16** Moreover, line managers are responsible for ensuring that this Policy is applied within their own area.

4. Roles and Responsibilities

- 4.1** Responsibility for compliance with this Policy rests with the individuals requesting reimbursement for the business expense and those who are approving these expenses. The degree of responsibility to be borne by each to be determined on a case by case basis if found to be non-compliant.
- 4.2** While this Policy is comprehensive, it is nevertheless impossible to anticipate every situation that may be encountered by the Traveller in the course of their business travel. All Travellers are expected to exercise good business judgment while travelling on University business.

The responsibilities are defined as follows:

4.3 Expense Claimant

- 4.3.1** All claimants must be familiar with this Policy in order to ensure compliance and to ensure prudent spending of University funds.
- Claimants whose expenses will be charged to a sponsored project/grant must also be familiar with the particular expense conditions of that project.
 - The Claimant is also responsible for obtaining all proper documentation for each expense. Typically, this documentation will be a VAT receipt that identifies the expense and reflects proof of payment.
 - The claimant is also responsible for adequately documenting the business purpose for each expense (i.e. what/when/why/where).
 - Standard University forms should be used for all claims (available on the FCD intranet pages).
- 4.3.2** The business purpose must be specific e.g. "Attendance at UUK Conference on Sustainability held at Woburn House" is an appropriately documented business purpose. The business purpose of an expense may be obvious to the Claimant but not necessarily to the Expense Authoriser or third-party reviewer.
- 4.3.3** When signing the claim form the Claimant is declaring that:
- To the best of their knowledge, the expense is compliant with this Policy and, if the expense is to be charged to a sponsored/grant project, that the expense is compliant with all sponsor/funder requirements/regulations.

- Expenditure has actually been incurred and not claimed previously from the University or any other organisation.
- Expenditure claimed has been incurred wholly, exclusively and necessarily in the performance of their duties of employment.
- No part of the claim relates to personal expenses or private business activities.
- Any costs relating to a spouse, partner or non-University travelling companion have been deducted before the claim is submitted.

4.4 Expense Authoriser

4.4.1 The person authorising the claim must only approve the claim if they are fully satisfied that:

- The expenses claimed represent a valid business expense in line with this Policy and that it represents appropriate use of University or grant funds.
- An adequate description of the expense is provided (what/when/why/where).
- Appropriate project and account codes are present for each expense item being claimed.
- The claim is properly dated and signed by the claimant.
- Receipts have been submitted for all expenditure claimed which identify the expense incurred and provides evidence of proof of payment (see 6.4).

4.4.2 When approving the claim the Authoriser is declaring that:

- To the best of their knowledge, the expense is compliant with this Policy and, if the expense is to be charged to a sponsored/grant project that the expense, is compliant with all sponsor/funder requirements/regulations.

4.4.3 If in doubt over a claim or part of a claim, the Authoriser should contact FCD for further guidance.

4.4.4 Claims should be authorised as soon as possible to minimise delay in settlement as claims must be submitted within one month of the expenditure being incurred (see 5.3.1).

4.4.5 Any subsequent query on a particular claim from the University Auditors (internal and external) or any other regulatory body will be referred, in the first instance, to the expense claim Authoriser.

4.4.6 The Authoriser must also be an employee independent of the Claimant and of any others benefitting from the expenditure.

4.4.7 The Authoriser must be at an appropriate level of seniority given the grade of the Claimant and of any other benefitting from the expenditure in order to be able to freely question the claim to ensure adherence to this Policy. The

Authoriser must therefore hold a management position more senior to that of the claimant.

4.5 Expense Processor - (FCD)

4.5.1 FCD is responsible for the reimbursement of expenses and for checking claims, on a sample basis, to ensure compliance with this Policy.

4.5.2 FCD also aims to support Claimants and Authorisers with regards to any questions arising from this Policy or with any query relating to the reimbursement of expenses. Please email travel@tees.ac.uk.

4.6 General Responsibilities

4.6.1 Any amendments made to claim forms should be initialled by the individual making the amendment.

4.6.2 After the claim has been checked for mathematical accuracy against receipts and allowances it should be forwarded to FCD for processing. Any claims found to be incorrect will be returned (see 5.4).

4.6.3 Under no circumstances may an individual approve his or her own claim, that of a peer or that of a person to whom he or she reports.

4.6.4 Failure to follow these authorisation instructions will render the claim invalid.

5. Overview of Expenses Payment Procedure

5.1 Format of Claim

All expense claims must be completed in a form approved by the Director of FCD. The approved forms are available from the FCD website.

5.2 Receipts – UK only

5.2.1 Expenses will only be reimbursed on production of receipts which support the claim and, in the case of subsistence, within the agreed limits. However, the University recognises that it is not always possible to obtain a receipt. In such instances e.g. road tolls, payment will still be made but the Claimant should note this on the claim.

5.2.2 VISA, Mastercard, debit or credit card counterfoils and credit card/bank statements are not an acceptable form of proof of purchase and will be rejected by the approver / authoriser prior to submission to FCD.

5.2.3 The Claimant is expected to obtain original receipts for all expenses for which they plan to be reimbursed. An original receipt may take many forms (e.g. cash register receipt or web receipt). A receipt normally identifies:

- The date of purchase
- The vendor name

- Itemised list and unit price of purchased items
- The total amount paid
- VAT number (where applicable)

5.2.4 Non-attachment of receipts to the claim may mean that the item(s) is disallowed from the claim or reimbursement may be subject to PAYE tax and National Insurance deductions.

5.2.5 If multiple receipts are submitted to support an expenses claim, then cross-reference to each entry on the claim to assist with the sample checks and the audit process.

5.3 Time Limits

5.3.1 Claims should be submitted as soon as possible, and in any event, claims must be submitted within one month of the expense being incurred.

5.3.2 The Claimant should also be mindful of the University's financial year end on 31 July. In order to adhere to generally accepted accounting principles, all expenses for that year should be reported prior to the end of the second week of August to ensure that the expense is appropriately accounted in the financial statements and in the department's budget for the appropriate financial year.

5.4 Incorrect / Incomplete Claims

If there are errors/omissions the claim form, the form will be returned to the Claimant to remedy the error and re-submit. The claim should be correctly completed before returning to FCD for processing.

5.5 Payment of Claim

5.5.1 FCD will normally make payment within ten working days of receipt of a correctly completed and approved claim.

5.5.2 Claims will be reimbursed in sterling, by direct credit, to the Claimant's bank account held on the payroll system.

5.6 VAT

In circumstances where VAT may be reclaimed, the claim should clearly identify that VAT has been incurred and VAT receipts attached.

5.7 Foreign Currency

Where expenses have been incurred in a foreign currency, the £ sterling figure should be established by converting the foreign currency to a £ sterling equivalent figure based on the exchange rate ruling at the date the expense was incurred (this can be found using <http://www.xe.com>) and the rate noted on the claim.

6. Advances

- 6.1** Whenever possible, accommodation and travel should be pre-booked through the Travel section in FCD. However, advances may be requested where exceptional and significant (> £500) out-of-pocket expenses will be incurred. Advances require the prior agreement of the appropriate Authoriser and timely notification to FCD.
- 6.2** A request for an advance must be made on the relevant form available from the FCD intranet pages and should give at least 10 days' notice.
- 6.3** An advance is not a travel claim or an entitlement; it is simply an advance payment of an estimated claim, which needs to be offset against an actual claim.
- 6.4** The advance must be accounted for via an expense claim duly authorised and supported by receipts, as required, within one month of return from the relevant trip. The balance of any unspent advance should be returned to FCD (Cash Office). Any additional expenditure incurred over and above an advance received will be reimbursed in line with the timelines for expense claims.
- 6.5** Where a claimant fails to account for an advance within one month of return to the University, FCD reserves the right to withhold the provision of further advances, deduct the advance from the claimant's salary or withhold reimbursements of expenses until the matter is resolved.

7. Travel

Travel should be by the most economical means of transport which is consistent with the business objective of the trip.

8. Environmental Responsibilities

The University has a Sustainability Policy which represents a commitment by the University to conduct its business in such a way that it actively promotes environmental responsibility and sustainable development into the operation and planning process of the University. The University will support alternative modes of transport to business locations where this is reasonably practical and meets business needs.

9. Definition of Business Travel

- 9.1** Travelling expenses irrespective of the mode of transport may be claimed only where they are incurred on business travel.
- 9.2** For clarification, all journeys between home and the normal place of work are not to be regarded as business travel and the cost of these journeys

cannot be claimed with the exception of attending an emergency call-out (see 18.1.4).

- 9.3** All journeys away from what can be considered a Claimant's normal place of work when carrying out necessary University business will be regarded as business travel.

10. Planning the trip

- 10.1** Before making any firm travel booking arrangements, staff are expected to consider if the travel is absolutely necessary, and whether there may be other ways of conducting the 'business' for which the travel is requested, for example;

- a) Is a conference call acceptable?
- b) Is there an option for a Video Conference e.g. Skype, Microsoft Teams, Zoom?
- c) Is anyone else attending, are they able to obtain any information for you?
- d) Is anyone else travelling to the same destination?
- e) Is car sharing an option?

- 10.2** By planning well in advance, employees are expected to minimise costs without impairing the efficiency of the university.

10.3 If the trip involves **travelling overseas**;

- Prior to making any other arrangements, any member of staff planning to travel overseas must assess the country risk in relation to their travel plans via the Global Risk Manager Website (www.drum-cussac.net: You will be required to register using your University email address)
- If the risk is Moderate or higher then, an International Travel – Risk Assessment Form must be completed (available on the FCD intranet pages). The risk assessment must be endorsed by the approving line manager and the VCO.
- If the initial assessment highlights that the destination is currently flagged as Extreme or High risk, no further arrangements should be made until the assessment has been specifically authorised by a member of the University's Executive Team ('UET').
- Staff are also required to complete a draft itinerary (available from the Department for International Development (DID) or from the FCD intranet pages), which must provide full details of the activities to be undertaken during the trip in addition to the travel arrangements (flight and hotel details etc.) The completed form should be forwarded to DID
- Overseas travel requests **will not be authorised** by your School/Service Authoriser if a risk assessment has not been completed; and no

expenses will be paid in relation to overseas travel which was not duly authorised before the trip commenced.

- It is the responsibility of the member of staff to identify in sufficient time any medical precautions which are relevant, and to ensure that these precautions are taken before travel.
- Upon request DID will provide pre-departure briefings to assist members of staff with information about the country they are about to visit.
- The risk level is required to be checked again, immediately prior to travelling, and, if the destination is now deemed to be at Extreme or High Risk, the member of staff should not be authorised to carry out the trip, unless an assessment is specifically authorised by the relevant member of the UET. If authorisation is not granted, appropriate steps will need to be taken to cancel the trip or make alternative arrangements. For any relevant insurance claim the traveller should contact the Travel office for an insurance claim form and the completed form should be submitted to FCD
- Staff must complete and maintain their own **Traveller Profile** using the Travel Management Company's ('TMC') on-line tool. Traveller Profile information is held securely by the TMC and will not be passed to a third party. The profile holds valid passport information, contact details, frequent flyer information and personal preferences which can assist in making a booking.
- The traveller is responsible for the validity of their own data and can amend this information at any time through the on-line traveller profile tool.
- In a potential crisis situation the traveller profile will be used to assist the University and its agents to ensure the traveller is kept up to date, safe and informed during any situation occurring.

11. Insurance

11.1 The University has UK and Overseas insurance cover for all employees and students whilst travelling on University business. Details of all insurance policies are available from the FCD intranet pages.

11.2 It is unnecessary for staff to purchase personal insurance when travelling on an authorised journey, because there is University insurance cover for employees and students business/educational travel. However, for this insurance to be operative, the following rules apply:-

- a) Staff travel should normally be booked by the University's TMC.
- b) Staff travel organised and paid for by a third party should be notified to the Travel section.

- c) Student travel (over 24 hours duration), must be notified to FCD before the journey.

11.3 Travel insurance cover applies to:-

- (a) Employees, who, as part of their duties, travel on **authorised journeys** away from the University.
- (b) Students, who as part of their study or course, work or travel away from the University on an authorised journey.

11.4 Staff who use their own vehicles for business journeys must have a valid insurance policy which includes cover for business travel.

12. Pre-Approval of Travel Expenditure

12.1 An employee at any level cannot authorise his/her own travel expenditure (travel requisitions/claims for expenses).

12.2 Employees, at all levels, must acquire prior approval to book travel from their Line Manager and approval to travel from their School/Service authoriser Deans and Directors must obtain approval from the relevant member of UET. UET members must obtain approval from the VC. The VC should obtain approval from the Chair of the Board.

12.3 All requests for travel (excluding car hire) should be made using the TMC's approved mechanisms.

13. Pre-Approval of Attendance at a Conference / External Event

13.1 The Learning & Development team maintain a database of all conferences and external events. All requests to attend such an event must be made using the approval facilities provided by the database prior to fully completing the Conference / Event – Booking Request / Payment Form.

13.2 Following approval to attend the conference/external event, a purchase order should be raised enabling the provider to invoice Teesside University for the cost. In exceptional circumstances, where invoicing is not available, the Conference / Event – Booking Request / Payment Form (available on the FCD intranet pages) should be completed and forwarded to the Travel section for payment to be made. Any associated travel should be arranged using the TMC's approved mechanisms. Any web links or online information should be sent to travel@tees.ac.uk

14. Booking the Trip

14.1 Application for booking should be made as soon as the member of staff is authorised to travel. Any domestic requests made within two days and any International requests made within 2 weeks of travelling are actively discouraged and may not be approved.

14.2 All requests for travel (excluding car hire) should be made using the TMC's approved mechanisms.

14.3 It is important, from both an Insurance and Safety perspective, that the University is aware of the location of all working members of staff, especially when they are working off site.

14.4 A traveller is only able to book travel once certain criteria have been met (as detailed on the TMC website). As part of the booking process the traveller must confirm that they have already completed prerequisite steps for their trip (e.g. Traveller profile, Line Manager approval etc) and periodic checks that these criteria have been met will be made by FCD.

14.5 All bookings are subject to budget holder approval via the TMC electronic workflow.

15. Travel with Spouse / Partner / Family

15.1 On occasions, employees may be accompanied by a spouse/partner or other non-University connected persons, the Claimant must only claim the appropriate share of each item of expenditure, consistent with that which would have been incurred if travelling unaccompanied and the University should not be charged any more than if the claimant travelled alone.

15.2 Staff members must ensure that moneys due for family members, or holiday arrangements, are paid promptly and directly with the contracted agent. Bookings for family members will not be confirmed by the contracted agent until such payment is received.

15.3 Costs incurred on behalf of an employee's spouse or partner will not normally be reimbursed. Consideration of reimbursing expenses incurred on behalf of a spouse/partner will only be reimbursed if:-

- The presence of a spouse/partner is essential to ensure a successful outcome to the business trip; and
- The presence of a spouse/partner has been approved in advance by the Chair of the Board of Governors

15.4 The University insurance does not cover family members. This must be arranged separately and is the employee's personal responsibility.

16. Extended Travel

On occasions employees may extend their visit to take as a holiday. In this circumstance the University will not pay any additional costs associated with this extension, including costs related to an earlier departure and/or later return. This must be arranged separately. Please note: University travel insurance will not cover any extended travel period. Additional insurance cover must be arranged by the traveller.

17. Green Agenda

- 17.1** Teesside University is committed to the 'Green Agenda' and recommends that all travel, where appropriate, is carried out with this in mind. Consideration should also be given to more carbon efficient modes of transport at every opportunity.
- 17.2** Teesside University has a responsibility to ensure staff travel responsibly and only when truly required. Before planning a journey please consider if the journey is necessary or can it be avoided. Are there alternatives available (skype or a telephone conference)? Can you use the train or share a car for domestic journeys? <https://www.thetrainline.com/calculator>
- 17.3** The budget holder must be satisfied that when someone makes a claim for a flight or long distance single occupancy trips there is a clear need to do so and that no more environmentally friendly options are available.

18. Travel by Road

18.1 Vehicles (Cars Owned Privately)

- 18.1.1** Staff using a private vehicle for travelling on University business:
- Must hold a full driving licence which is valid on the date of the journey
 - Must have appropriate business use insurance which is valid on the date of the journey
 - To the best of their knowledge the vehicle they intend to use is fit for purpose, has current road tax, is properly maintained, is in a roadworthy condition and where applicable has a current MOT certificate; and have not been advised that they are unable to drive on medical grounds and they are not aware of any medical condition that would make it unsafe or prevent them from driving
 - Are responsible for the theft of any personal items left in an unattended vehicle
 - Are responsible for the consequences of any driving offences or infringements
- 18.1.2** The University will not accept any liability for any injury or damage arising from the use of a claimant's private vehicle, except where such injury or damage is directly attributable to a negligent act or default of the University.
- 18.1.3** The University reserves the right to request copies of insurance certificates and driving licences.
- 18.1.4** All mileage claims for journeys using a private vehicle must not include the "home to work" mileage if the journey commences from or concludes at the home of the member of staff as if this is paid as part of an expense claim then the daily commute is deemed to be a taxable benefit and will not be paid as a non-taxable expense as per HMRC Guidance.

- 18.1.5** Mileage claims must be forwarded to the Travel section for processing within one month of the journey being complete using the approved form. Full details of the journey, including date, reason for journey, starting point and destinations should all be shown in the claim.
- 18.1.6** The use of private cars for long journeys (i.e. over 120 miles for a return journey) is not normally economical. Where reliable and convenient public transport is available, this should be used or a hire car arranged through the Travel section.

Where prior approval to use own vehicle has been sought, for claims in excess of 120 miles, the Claimant will be restricted to reimbursement of the lower of:

- (a) Actual mileage claimed at current rate of 45p per mile
- (b) Daily hire rate excluding VAT of £25.00 1600cc plus fuel at the current fuel rate of 17p per mile for the full journey
- (c) Standard class fare by rail (cheapest available for the date of travel)

Claimants should provide justification to the approver as to the amount claimed.

However members of staff who are off site for a period of time, may, with the prior permission of their line manager / budget holder, use their own vehicle, particularly if the cost of a hire car over this period would not be cost effective.

- 18.1.7** The current mileage rate paid by the University is 45p per mile for the first 10,000 miles in any tax year (6 April to 5 April the following year) reducing thereafter to 17p per mile.

18.2 Motor Cycle (Privately owned)

- 18.2.1** The current mileage allowance rate paid by the University is 24p per mile. All claims must clearly state the start and end points of the journey, the number of miles travelled and the business reason for the journey.

18.3 Bicycle (Privately owned)

- 18.3.1** The University's stated policy is to minimise the use of car travel. Should staff wish to use a bicycle for business travel, then an allowance of 20p per mile can be claimed providing it is safe, effective and efficient to do so. Full details of the expense must be detailed on the expense claim form (start and end destination, business reason for the journey, miles travelled).
- 18.3.2** If the bicycle used for business travel is on loan through the University's Cycle to Work Scheme, then business mileage cannot be claimed.

19. Hire / Rental Vehicles (Cars)

- 19.1** The University has an obligation to ensure that staff who drive hired vehicles have a valid driving licence and are permitted to drive. Driving licences must not have more than 7 penalty points (self-declaration is included on the booking form).
- 19.2** Where the total return mileage is 120 miles or above journeys should be undertaken by rental car but vehicles can be hired for shorter journeys where appropriate.
- 19.3** Requests for specific vehicle models, should be suitably justified prior to approval e.g. promotional material being transported to an event, are subject to availability and cannot be guaranteed.
- 19.4** Fuel purchased for a rental vehicle will be reimbursed on production of a VAT receipt. Claims should be made on the relevant claim form.
- 19.5** Requests for vehicle rentals should be made on the official 'Car Hire Booking and Authorisation' form authorised by the relevant signatories and dispatched to the Travel Officer in FCD in sufficient time for the arrangements to be made.
- 19.6** The vehicle rental charge and insurance cover is effective from the time requested on the official booking form: 'Date and Time Vehicle Required (when journey is to commence)'. The vehicle rental terminates at the time stated on the official booking form: 'Date and Time for Collection (when journey will end)'.
- 19.7** Any alterations to the original booking including extending the period of hire can only be made by the Travel Officer or designated member of staff in their absence. Changes which incur additional costs will require further approval from the authorised signatory before any changes can be made.
- 19.8** Vehicles are delivered/collected to either the University's main site during normal office hours only (with keys being delivered to the Printworks) or home addresses. Home delivery/collection to some areas incurs delivery/collection charge. In some cases the vehicle may be delivered the day before the requested date to ensure that it is available for the requested time. The vehicle will usually be collected during normal office hours and in some cases the following day if the hire terminates outside normal office hours.
- 19.9** Employees should inspect the vehicle upon delivery and note any damage, marks and scratches etc. These should be reported to the Travel Officer as soon as possible and photographic evidence should be retained.
- 19.10** Should there be any concerns regarding vehicle collection from your home address please inform the Travel Officer on 01642 342164 as soon as practically possible.

- 19.11** Keys will be available for collection from the Travel Officer during office hours. Keys for vehicles being collected from the University should be returned to the Travel Officer during office hours. Keys must be collected by the authorised driver named on the official booking form and will not be handed to any other employee without instruction from the authorised driver.
- 19.12** Please note that keys should **not** be left with anyone other than with the Travel Officer or a member of staff from FCD authorised to deal with travel in the absence of the Travel Officer. When returning vehicles after office hours please follow the instructions issued when arrangements for the hire of the vehicle are made.
- 19.13** Home Delivery / Collection - Keys will be posted through the letter box of the requested address. When returning vehicles after office hours please follow the instructions issued when arrangements for the hire of the vehicle are made. Hire companies also provide information on the documentation provided with the keys.
- 19.14** When a vehicle is provided by a National Company such as Enterprise, Ford, TLS or Transmore, the driver is required to arrange with the Company a convenient place to leave keys. Please note the National Companies do not possess spare keys as the vehicles are dispatched from and to various depots. Where keys in this instance are locked in the vehicle the National Company concerned will charge the University the cost of obtaining spare keys or breaking into the vehicle to retrieve the keys and the cost incurred may be passed onto the individual.

20. Self-Drive Mini Bus

Employees requesting the hire of a mini bus should ensure that they have undertaken the Driving Assessment Personal Development Module provided by Learning & Development team in Human Resources.

21. Insurance for Drivers and Passengers

- 21.1** Comprehensive insurance for rental vehicles is provided by the University, for official University business only, providing the vehicle has been rented via the University's travel booking procedures.
- 21.2** **Any items left in an unattended vehicle are not covered by insurance.**
- 21.3** You will **not** be insured if you drive the vehicle outside of the dates stated on the official booking form. .
- 21.4** Each named driver should ensure that they have signed the section relating to the Road Traffic Act 1991 on the official booking form.

- 21.5** Unless you are named as a driver you will **not** be insured to drive the vehicle under any circumstances. Details of all passengers and drivers must be entered on the official booking form for insurance purposes.
- 21.6** Family members may not be carried as passengers without the permission of the University.
- 21.7** Vehicles may not be used for private purposes, as this invalidates any insurance cover.

22. Coach and Bus Travel

Coach and bus costs incurred whilst travelling on University business can be reimbursed on the submission of supporting receipts and a properly completed claim form.

23. Taxis

- 23.1** Use of Taxis may be authorised by a line manager for short journeys in the following circumstances:
- a) Where no other suitable transport is readily available and where taxi hire is more cost effective than use of a privately owned or rental vehicle.
 - b) When use of a taxi is the most appropriate and cost-effective transport on shorter components of a longer journey.
- 23.2** The University's contracted taxi company must be used where possible avoiding the need to reimburse staff (details can be obtained from the Travel Officer on ext 2164).
- 23.3** If using taxis from another firm for short journeys away from the University a receipt must be requested.

24. Parking Costs

- 24.1** Parking costs incurred whilst travelling on University business can be reimbursed on the submission of supporting receipts.
- 24.2** The University will not pay the cost of any claimant's University car parking permit.

25. Road Tolls

It is recognised that for this type of expense receipts are not always available but they should be obtained where possible.

26. Vehicle Related Fines

Any penalties incurred, such as speeding, parking, fixed penalties or non-payment of congestion charges are the responsibility of the driver at the time the penalty occurred. The University will not reimburse such costs.

27. Rail Travel

- 27.1** All requests for travel (excluding car hire) should be made using the TMC's approved mechanisms.
- 27.2** Early bookings and splitting a journey can often result in significantly reduced prices.
- 27.3** At the point of booking there will be a choice of ticket delivery methods. Tickets can be (subject to availability) collected from the station on/before departure, sent to your mobile phone or collected from the Printworks reception. Identification and a signature is required to acknowledge receipt of the tickets.
- 27.4** All cancelled/unused tickets should be returned using the TMC's authorised mechanisms. Any moneys due to be refunded will be credited by the travel agent.
- 27.5** Any administration fee incurred as a result of cancelled / lost tickets will be passed onto the relevant School/Service at point of invoice.

28. Air Travel

28.1 General

- 28.1.1** Each School and Service will prepare an annual detailed International Travel Plan as part of their annual budget setting process and submit it to DID. The Plan should include the following detail for each international journey:
- The purpose of the trip and intended outcomes
 - Names of all Travellers
 - The event they are travelling to, for example conference, research, business development, accreditation
 - Date of travel
 - Total cost (including best estimate of the cost of travel, hotel, per diem rates and out of pocket expenses)
- 28.1.2** All requests for travel (excluding car hire) should be made using the TMC's approved mechanisms.
- 28.1.3** As with rail travel, early booking can result in significant savings. If staff require airport parking, this can be facilitated. Early booking will secure cost savings.
- 28.1.4** The booking of flights with a particular airline purely to attract "loyalty" bonus/benefit points (e.g. air miles) will not be permitted. Flights will be booked on the basis of suitability, cost and value for money.

28.1.5 All standard international air travel should be booked in economy class for flight durations of less than 6 hours.

28.1.6 Staff embarking on development, delivery or recruitment activities overseas, with a flight of 6 hours or more, can request an upgrade to either Premium Economy or a Business Class flight. In these circumstances a clear business case for such travel must be made to the appropriate authoriser prior to making the booking i.e. VC, PVC (I) or COO. All business class flights must be booked offline with the TMC.

28.2 Airline Baggage Charges

28.2.1 Airlines may charge for a checked bag. The University will pay the charge if the bag is needed for a business trip.

28.2.2 If the trip includes personal travel the University will not pay for baggage used specifically for pleasure (e.g. golf clubs, skis etc.)

28.3 Lost Baggage

28.3.1 The ultimate responsibility for retrieving and compensating for lost baggage lies with the airline on which the Traveller is flying.

28.3.2 Baggage losses can be minimised by carrying valuables (laptops, jewellery, camera, phones and important documents) as hand luggage.

28.3.3 In case of baggage not being found:

- Report the loss to the relevant airline before leaving the airport. Travellers should obtain a lost luggage report from an airline representative in the baggage claim area
- Itemise the contents of the lost baggage; (including receipts wherever available) this should be detailed to the airline as soon as possible
- In your claim for lost baggage you will need to include a copy of any airline tickets and baggage claim stubs;

28.3.4 If baggage is not delivered within a reasonable amount of time at the scheduled destination, emergency essentials such as toiletries should be provided by the airline at the time of advising them of lost baggage. A change of clothing may be purchased, however, good judgment should be applied to the cost of such goods. All related receipts must be kept in order to obtain reimbursement from the airline/insurers.

29. Hotel Accommodation

29.1 Hotel Accommodation UK

29.1.1 All requests for travel (excluding car hire) should be made using the TMC's approved mechanisms.
The maximum rate for bed and breakfast is £100 (UK except capital cities), £200 (Capital cities – London, Cardiff, Edinburgh and Belfast).

29.1.2 In some circumstances, it may be necessary for staff to pay for accommodation on departure and subsequently reclaim. The VAT receipt must be produced and reclaimed via staff expenses.

29.1.3 Claimants should note that items of a personal nature such as alcoholic drinks, private telephone calls or video/movie hire will not be reimbursed by the University. Where these items are included on a bill the costs should be deducted by the Claimant prior to submission of the claim for reimbursement.

29.2 Hotel Accommodation Overseas

29.2.1 The University's policy is that staff should be accommodated in comfortable, clean and safe accommodation when travelling overseas on University business, as with the UK.

29.2.2 The following table includes maximum indicative rates that are acceptable to the University in the most frequently visited destinations.

Hotel in:	Per night rate
Beijing	£160 per night
Colombo	£180 per night
Delhi	£160 per night
Hong Kong (Capital City)	£320 per night
Mumbai	£170 per night
Jakarta	£280 per night
Kuala Lumpur	£180 per night
Hyderabad	£160 per night
Shanghai	£160 per night
Singapore	£275 per night
USA	£220 per night
Other major cities outside the UK	£150 per night

If these rates are exceeded approval will be required by the relevant Authoriser.

29.2.3 Wherever possible, the Department for International Development, and the Regional Offices of the Department for International Development, will provide a list of approved hotels in particular territories in addition to assistance with local travel and hotels.

29.3 Hotel Mini-Bar/Movies/Phone

Claimants should note that items of a personal nature such as alcoholic drinks, private telephone calls or video/movie hire will not be reimbursed by the University. Where these items are included on a bill the costs should be deducted by the Claimant prior to submission of the claim for reimbursement.

29.4 Hotel Internet Access

Claimants may claim internet costs when staying in hotels provided it is incurred for University business (e.g. working on a presentation/report for the following day's business meeting).

29.5 Hotel Frequent Guest Schemes

29.5.1 Many hotels have frequent guest schemes that reward Travellers with free accommodation in exchange for a given number of paid nights at the hotel. Travellers may retain rewards from such schemes for personal use; however, participation in these schemes will not influence the University's hotel bookings.

29.5.2 Travellers must collect their points directly with the hotel during their stay. Loyalty card numbers may be stored within the TMC traveller profile.

29.5.3 Any membership fees associated with joining these schemes are not reimbursable.

30. Accommodation Provided by Relative/Friend

30.1 In some circumstances, members of staff may travel on University business but stay with friends or family to avoid unnecessary accommodation expense.

30.2 The original itemised receipts and proof of payment for any expenses incurred extending appreciation to the Claimant's host must be submitted along with the claim. The University will pay up to £20 per day in these circumstances. This payment is classed as a taxable benefit and is subject to PAYE and NIC (this must be claimed via the expenses process and will be paid via payroll and shown on your payslip).

31. Overseas Travel

31.1 For ease of reference this section provides a summary of the procedures for staff when travelling overseas (i.e. outside the UK and Ireland). Additional guidance on travelling overseas is also provided in other sections within this procedure.

31.2 It is a requirement for any employee planning to travel overseas to complete a Risk Assessment This must be approved by the School/Service authoriser prior to a travel booking. . The University will not ask any member of staff to travel anywhere abroad if they have concerns for their health or safety. Any such concerns should be taken up with the line manager in the first instance. The traveller must also complete and International Travel Itinerary form (ITI). Both authorised forms must be forwarded to DID.

- 31.3** An International Visit Note (IVN) must be submitted with the expense claim form or Reconciliation of Per Diem Rate Advance for Overseas Travel form upon return. Reimbursement will not be made unless the IVN has been completed.
- 31.4** Unless research funding restrictions apply, overseas per diem rates are applicable from the time of arrival at the destination overseas until point of departure back to the UK.
- 31.5** It is the Traveller's responsibility to ensure that they have a valid passport to travel overseas on University business and to organise the relevant business visa (the Travel section can assist with this). The University will not reimburse Travellers for any costs associated with the issue of an initial passport or renewal of an initial passport. Passports should have a minimum of six months validity from the date of departure and be machine-readable for entry to the United States. The University will reimburse Travellers for the cost of a second passport should this be required for business reasons (e.g. visa applications for frequent travellers). Approval must be sought from the budget holder. Any questions regarding passport requirements should be directed to the relevant immigration service's website for the country the Traveller intends to visit.
- 31.6** Whenever possible permits and visas should be obtained via our TMC prior to travelling. If you incur any costs for Visas or entry permits in relation to a business visit these will be reimbursed on the production of a VAT receipt, or a receipt which is equivalent to a VAT receipt if the expense is incurred overseas, by submitting an expenses claim.
- 31.7** Travellers should check on the FCO website <https://www.gov.uk/foreign-travel-advice> for up to date vaccination advice. Appropriate measures should then be taken to ensure the Traveller is suitably protected. The University's Occupational Health Service can provide advice and support on the required immunisation.
- 31.8** All immunisations required to travel to a country on University business are a reimbursable expense.
- 31.9** Health Travel Packs are available from Occupational Health. A Health Pack is particularly important if travelling outside the European Union and the only way of obtaining intravenous needles.

32. Subsistence

32.1 UK Subsistence

- 32.1.1** In general Claimants are entitled to claim the cost of meals and non-alcoholic refreshments taken, when travelling on University business, subject to certain limits and restrictions.

- 32.1.2** Subsistence claims only apply if the Claimant is away from a University site on a business journey. Subsistence is therefore not payable if the Claimant is temporarily located at another Teesside University site.
- 32.1.3** Allowable expenses can include the cost of a meal, the cost of non-alcoholic refreshments with the meal and refreshments taken between meals (tea, coffee and/or soft drinks). The University will not reimburse the cost of alcohol included within a subsistence claim.
- 32.1.4** Detailed below are the **maximum** daily amounts (including refreshments with the meal) claimable for subsistence. These amounts are **not** allowances but are the maximum amounts that can be claimed, including VAT, for expenditure actually incurred. Receipts must therefore be provided in support of claims for subsistence costs.

Conditions	Amount Claimable
Away from home or a University Campus for > 5 hours but < 10 hours	£8 (Provinces) £10 (UK Capital Cities)
Away from home or a University Campus for 10 hours or more in a 24 hour period	£20 (Provinces) £25 (UK Capital Cities)

32.2 Subsistence - International Expenses

- 32.2.1** For travel outside of the UK, travellers are entitled to an international per diem (daily) allowance. This allowance covers subsistence, personal taxi fares (e.g. from hotel to place of work), telephone calls and access to the internet for personal use, if required.

Prior to your travel date, if a per diem advance is required, you must complete a Request for Per Diem Advance of Funds for Oversea Travel, obtain Budget Holder approval and return the Travel Office.

The Per Diem rate covers items such as breakfast, lunch, dinner and hotel to office travel it does not include the cost of hotel accommodation or airport to hotel travel.

- 32.2.2** The per diem rates for individual countries and for certain cities are available at the following website:

<https://www.gov.uk/government/publications/scale-rate-expenses-payments-employee-travelling-outside-the-uk>

Where HMRC guidance states “Actuals + £4” please refer to the Capital City (if provided) and use that as a basis for your per diem amount. Upon return please support/evidence your claim with receipts to ensure the Actual amount + £4 can be correctly reimbursed/reconciled.

- 32.2.3** Upon return, the traveller must complete a Reconciliation of Per Diem Rate Advance for Overseas Travel form and return the completed form along with the International Visit Note (IVN) to the Travel Office within two weeks of return to the UK.

Where no Per Diem Advance has been received prior to the business trip a subsistence form must be completed detailing the Per Diem rate claimed and the number of nights – No receipts are required to support and evidence this expense.

If this procedure is not adhered to, the University reserves the right to deduct the full per diem allowance from your next salary.

- 32.2.4** Where the Traveller does not obtain a per diem but instead obtains an advance payment, for items not covered by the Per Diem Allowance, they must submit an Expense Claim Form with supporting receipts to the Travel section to a value which exceeds the advance or should return the excess amount within two weeks of return to the UK.

- 32.4.5** If this procedure is not adhered to, the University reserves the right to deduct the amount of the full advance will be deducted from your next salary.

- 32.2.6** Additional costs must be receipted e.g. transfer costs from airports and stations to hotel and claimed via the Staff Subsistence Claim process upon return (reimbursed at the current exchange rate).

- 32.2.7** Regular air travellers (travellers undertaking 10 or more flights per financial year) are permitted to purchase a Priority Pass allowing access to an airport lounge membership program. This is subject to budget holder approval. Priority Passes are non-transferable and you will be required to present your membership card to gain lounge access. Passes can be purchased online at www.prioritypass.com . This expense can be claimed back via the Staff Subsistence & Expense Claim Form.

This expense is considered a taxable benefit by the HMRC, and is included in Teesside University's PSA agreement any Tax & NIC implications will be paid by the University.

33. Personal Incidental Expenses

- 33.1** Employees making a business trip may spend money on items such as private phone calls, laundry and newspapers, over and above what they would have spent at home. These are not "travel expenses": they are personal expenses incurred whilst travelling. Personal Incidental Expenses may be claimed up to the following maximum rates. Only actual expenditure incurred can be reclaimed and applies only to overnight stops away from home on University business. Receipts are required.

33.2 Maximum daily rate £5.00 if business trip includes 48 hours or more away (UK trips).

33.3 If an employee is attending an overseas trip hosted by a third party (as a guest of another company paying for meals and/or accommodation) then the University pay no more than the HMRC guidance of £10 per night.

34. Corporate Hospitality and Gifts

Staff are required to comply with the University's Financial Regulations in respect of both receiving and giving hospitality and the receipt of gifts. A summary of the guidance on acceptable hospitality is contained within the University's Anti-Bribery & Corruption Policy (incl. Gifts & Hospitality) which is available on the Intranet.

35. Staff Entertainment

For staff only events, when the event is primarily a staff social occasion and is not open to all staff then such events should be funded from staff personal contributions and should not be met from any University funds.

36. Gifts to Employees

Personal gifts such as leaving presents for staff or students may be funded by a collection of donations from individuals. Gifts to members of staff or students should not be made from University funds, other than in exceptional circumstances such as bereavement or serious illness (when the provision of flowers may be appropriate, and should be approved by the Dean or Director).

37. Excess Travel

37.1 Members of staff whose work base is displaced from one site to another, will be reimbursed at public transport rates or at a mileage rate of 13 pence per mile if private transport is used, for a period of 2 years. Excess Travel Expenses are taxable as they are deemed to be a reimbursement of ordinary commuting and will be paid via payroll.

37.2 If an employee takes up a different post within the University, then they will lose the right to Excess Travel Expenses.

38. Dissemination and Communication Plan

38.1 The Policy will be reviewed and updated annually and the Currency Sterling Equivalent rates used on the Per Diem form will be reviewed twice yearly. 1 October and 1 April

38.2 The Policy will be made available to all staff, students and others to which it applies.

38.3 The Policy will be published on the University's web-site.

39 Policy Enforcement – sanctions for non-compliance

39.1 Non compliance will result in expense claims being returned for correction and authorisation and other infringements may be regarded as a disciplinary offence.