

Employee Travel and Expenses

Policy and Procedure

Document Control

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This policy will be reviewed periodically to ensure compliance with changes in financial regulations, HMRC guidelines, employment law and equality and diversity legislation. In the event that this policy or procedure is not compliant, the relevant legislation shall prevail.

Changes to this policy will be subject to consultation with the University's recognised Trade Unions before implementation

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1. Introduction

1.1 Purpose

The purpose of this policy is to set out the procedure to be followed when organising business travel to ensure that travellers are safe, their wellbeing is considered and that the travel arrangements made represent value for money for Brunel University London.

This policy also provides guidance to employees when claiming expenses which have been incurred by them when undertaking activities on behalf of the University. It includes details of types of expenses that can be claimed. The procedure to claim the expenses is through CHIME¹, and further explanation regarding this process can be found on the IntraBrunel CHIME pages: <https://intra.brunel.ac.uk/s/CHIME/Pages/CHIME-Training-Staff-Expenses.aspx>

As a core principle, **all expenses incurred must be wholly, necessarily, and exclusively incurred during University business** and reimbursed to employees on a nil-gain nil-loss basis.

Adhering to this policy will ensure:

- Compliance with the University's responsibility of duty of care for employees
- Value for money. The value for money will be measured in terms of the total cost of the travel, staff time, reasonable adjustments and opportunity costs, which include the likelihood of travel arrangements changing which may impact on the ticket type purchased.
- Compliance with HMRC rules and requirements for tax dispensation
- Compliance with the University's Financial Regulations
- Fairness, transparency and equity of treatment of all employees.

Provided the procedures set out herein are followed, employees will be covered by the University's Travel Insurance Policy and no additional tax or National Insurance contribution liability will arise. Employees will not need to report details within their tax return.

This policy works in conjunction with other Finance policies, including policies governing the use of Caxton Cash Cards and Barclaycard Procurement Cards – for further information in respect of these please review the relevant policy.

It is brought to the attention of all traveling employees that failure to follow the policy may result in not being covered by the Travel Insurance Policy and, where the policy has been deliberately circumvented, disciplinary action may be taken by the University. The University reserves the right to refuse reimbursement of any claim which is deemed to not adhere to this Policy.

¹ The University's central business system or ERP.

1.2 Guiding Principles

Employees and Authorisers (i.e. **Subproject owner / Financial Approver**) have the following responsibilities:

- To exercise sensible judgement in determining the most cost-efficient means of carrying out the University's business. This includes choosing the most cost-effective form of transportation and staying within HMRC approved subsistence rates
- Question if travel is essential - Staff should be encouraged to use conference calls and video conferencing facilities to avoid unnecessary travel
- To ensure that the number of people travelling is kept to an absolute minimum
- The University mandates that employees book all travel and accommodation through the University approved supplier, and any bookings not made through the supplier may be rejected for reimbursement, with payment to be settled by the employee.
- Where claimants have individual needs relating to a disability that require adjustments to be made, discussions should be held with the individual to agree the most practical mode of transportation suitable for them. HR and Occupational Health should be involved in these discussions and Payroll should be advised in writing of what has been agreed so they are fully aware
- Ensure the right approval is in place and keep all receipts to ensure expenses are not rejected and that there is a correct audit trail

1.3 Scope

This policy applies only to the following group of people:

- All University Employees excluding Hourly Paid Lecturers
- Student Workers (Job Shop)

The University's Payroll Department will pay all reasonable expenses incurred by University employees and student workers (not students) whilst they carry out their duty that comply with this policy.

The policy does not apply to:

- Individuals who are self-employed or work as contractors or consultants for the University²
- Employees of the University who may undertake private work for other organisations. In these cases, the responsibility for repayment lies with the organisation for which the private work has been undertaken
- Employees of the University who are Hourly Paid Lecturers – as there is currently no process flow for this group of employees to enable approval of claims submitted. This is an area of development
- Students of the University, unless employed via Job Shop

² Contracts for services should expressly state that expenses claimed by contractors or consultants should be in line with the policy for employees.

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Third party individuals who incur costs as a direct result of work undertaken for the University will need to complete “NON-STAFF” Expenses claim form where the University’s Accounts Payable department will make reimbursement.

External Funding - Please note that this Policy applies to funds administered by the University as well as those secured through 3rd parties such as research grants and contracts. Where grant funding rules are less strict than this Policy, then this **Policy** (*which has been drafted in accordance with HMRC guidance*) **will prevail**.

Where an employee becomes aware of such a conflict they should raise it with the Research Support & Development Office and/or Finance at the earliest opportunity so that it may be addressed either through an amendment or via financial management of the grant.

1.4 Roles and Responsibilities in Processing Expenses

This document forms part of the University’s Financial Regulations. It is the responsibility of all Vice-Provosts and Vice Provost and Deans/Directors/Heads of Department/Line Managers responsible for budgetary control to ensure all staff and their Authorisers are fully aware of the contents of this document.

In processing expenses claims, the employee, their line manager, the relevant Financial Approver based on the Department, as well Brunel Expenses Department have the following responsibilities:

Claimant

The employee has the following responsibilities:

- That authoriser approval was/has been obtained **prior** to the expenditure being incurred
- That overseas travel was/has been authorised on the Travel Request Form, in CHIME (applies to employees and Hourly Paid Lecturers but not for Job Shop students)
- That any expense incurred will be wholly, necessarily, and exclusively in respect of business carried out on behalf of the University
- That the claim fully complies with all the requirements set out in this policy document
- That the expenses claim is supported with original detailed receipts or, in the exceptional cases where such receipts could not reasonably be obtained, a full explanation has been provided
- That expenses are submitted in a timely manner, and within three months of the expense being incurred.

Authoriser (Subproject Owner/ Financial Approver)

In authorising payment of claims, the Authoriser has responsibility to ensure that:

- The expense claimed was wholly, necessarily, and exclusively in respect of business carried out on behalf of the University
- The expenses claimed are supported with original detailed receipts or, in the exceptional cases where such receipts could not reasonably be obtained, a full explanation has been provided
- That the claim fully complies with all the requirements set out in this policy

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- That the expenses input are correct and valid Financial codes entered
- That the expenses are processed within three months of the claim being incurred.

Brunel University London Payroll Team

The University's Payroll Team has the following responsibilities:

- That only authorised expenses are processed
- That the expenses claims are supported with original detailed receipts or, in the exceptional cases where such receipts could not reasonably be obtained, a full explanation has been provided
- That the claims fully comply with all the requirements set out in this policy
- The items and amounts claimed are authorised in line with allowable expenses listed in this document and are free of tax.
- Where an expense has been submitted which may have tax implications, **this will not be processed** and will need to be referred to the Associate Director – Reward, Recognition and Payroll who will be responsible for liaising with Authoriser before any reimbursement is made

1.5 Relocation Expenses

The University operates a discretionary Relocation Scheme that may be available to new employees, depending upon circumstances, eligibility, and the availability of funding from the department/grant provider.

The University Relocation policy / Relocation Expenses fall outside the scope of this policy document. This is covered separately in the HR Relocation policy document found [here](#)

2. Expenses

2.1 Expenses Type

The university has two types of Expenses

- Staff Expenses
- Non-Staff Expenses

2.2 Staff Expenses

This document details the processes regards payment of Staff Expenses.

2.3 Non-Staff Expenses

Non-Staff Expenses are processed by the Accounts Payable (AP) Team. Administration of this is outside the scope of this document.

Contact: payments@brunel.ac.uk

Non- Staff expenses cover:

- Third party individuals who incur costs as a direct result of involvement with the University
- Interview expenses where appropriate
- Students who come for interview or Head Start days and incur travel expenses which can be reimbursed

2.4 Authority Levels

Expenses cannot be self-authorised and will not be paid until they are authorised in accordance with the University's Scheme of Delegation, within the CHIME system.

The Authoriser (Subproject Owner / Financial approver) has a duty to exercise control over costing and to ensure that only legitimate expenses are authorised. Where the employee is incurring costs of behalf another subproject owner, the Authoriser should seek assurance from the employee that the subproject owner has approved such expenditure.

This enables staff to work flexibly across functions where their role requires it yet retains the Authoriser approval to ensure that departmental accountability is in place.

In the case of expenses incurred by the Vice-Chancellor and President, these must be authorised by the Chair of Council or Deputy Chair of Council.

2.5 Entertaining Expenses

Whilst entertaining is accepted as part of normal business relationship building; the University and employees have a responsibility to avoid situations where giving or receiving hospitality can be deemed to have influenced a business decision to ensure compliance with the University's Procurement guidelines.

Where entertaining on campus, please ensure bookings are co-ordinated through local administration colleagues, expenses relating to entertaining on campus will not be reimbursed.

The following rules apply when offering business hospitality & claiming back expenditure:

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- Cost of business entertainment must be reasonable and not be considered extravagant
- There should be more guests / visitors than employees at such events. The ratio is a critical factor if challenged by HMRC. If HMRC deem that there were more employees than visitors, they could determine that event was purely social and thus a benefit in kind and therefore taxable
- Details of all attendees must be entered on the Expenses Claim form together with the business relationship of individuals in attendance
- The purpose of the entertainment should be articulated
- Wherever possible entertainment should be on the University's premises
- The University will meet reasonable costs for provision of alcohol (such as wine or beer but not spirits) however excessive quantities are not permissible
- Reasonable amount(s) will be allowed for gratuities when shown on the receipt

2.6 Receipts

To comply with HMRC requirements, expenses reimbursement will only be made where items on an expense claim are supported by a valid receipt (uploaded to CHIME - electronic copies acceptable). A valid receipt where possible should include:

- Company / Vendor name and address
- Date of transaction
- Breakdown of items
- Total amount due

Claims that are not supported by receipts may have to be treated as taxable payments or be refused.

Where a vendor cannot provide a printed receipt, the employee should ask the vendor to provide a hand written receipt, but this should be stamped clearly stating supplier details, date of transaction and a list of details of items purchased.

Credit and debit card transaction receipts are not considered valid receipts and will not be accepted. Evidence of purchases such as bank statements are also not acceptable.

Printouts/Emails of online bookings with full details and costs of items purchased can be accepted.

Where expenses are shared, e.g. in the case of meals, and where receipts or copy receipts are unavailable, reimbursement may be made if the nature and circumstances of the expense incurred are clearly stated.

2.7 Claims Deadline

Employees are encouraged to complete claims on-line promptly to ensure financial information is up to date and to avoid delay in settlement.

Claims authorised after the Payroll deadline, which is typically the 10th of the month, will be paid the following month. The University **will not raise advances** for any late claims. It is therefore both the employee and their Authoriser's responsibility to present claims in a timely manner.

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Claims should be submitted within 3 months from the end of the month in which the expense is incurred. Any claims made after 3 months will not be reimbursed and will need to be referred to University CFO for additional authorisation before payment will be made.

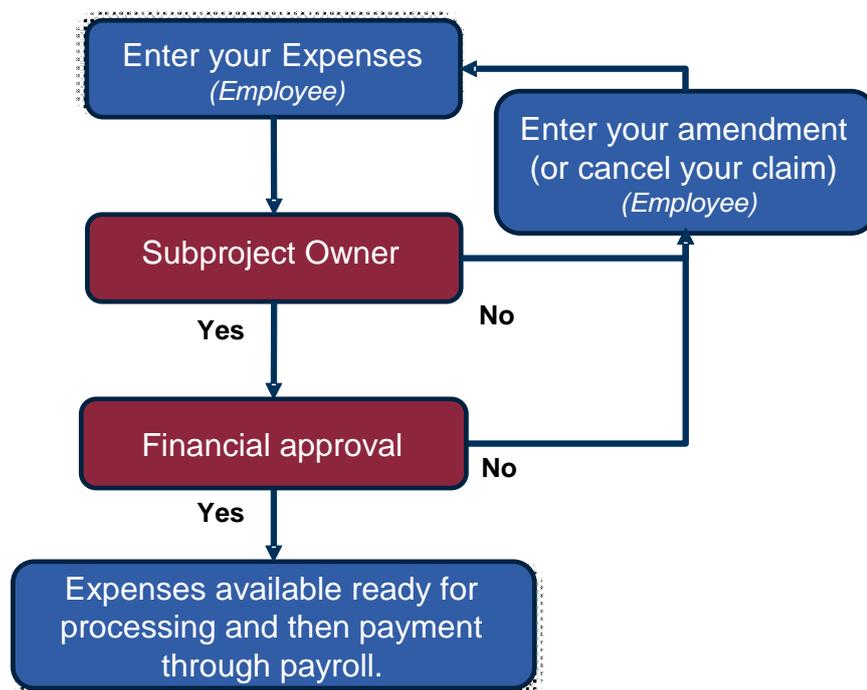
2.8 Rejected Claims

Claims that do not comply fully with this Policy, or where there is missing information or receipts, may be rejected and returned unpaid to the employee by the authorising officer, or deleted by Payroll following communication with the claimant / authorising officer.

2.9 Foreign Currency Payments

Where an employee has incurred expenditure in foreign currency, the employee will be responsible for claiming the expense at a conversion rate they can justify. CHIME will automatically use the University's agreed exchange rate as on the date of the expense to convert foreign currency amounts into GBP. This rate can be overwritten by the employee at time of entry with an appropriate alternative rate in force at the time. This new rate must be supported by an attached credit card statement or Bureau de Change receipt showing the rate used to convert the currency to GBP. An original receipt must also be attached to support the actual expense being claimed.

2.10 Employee Expenses Payment Flow Diagram



If you are the claimant and the Subproject owner, the claim will not be directed to you, but will go directly to the financial approver. If you are all three parties, the claim will be re-directed to another party within the Financial Approval group.

3. Business Travel

3.1 Definition

This is defined as travel primarily for a necessary business purpose between one workplace and another. This does not cover home to work travel (*as defined in the Contract of Employment*) for which a claim is not permitted.

The only exception to this is for employees who are entitled to reimbursement in accordance with the University's Relocation Policy.

3.2 Travel Policy

As a general principle, both the employee and their Authoriser should always consider the following before making any travel arrangements

- Consider if the journey is necessary? Can the meeting take place via video conferencing / telephone?
- Where a journey is necessary, consider the most cost-effective mode of transportation. As a rule, use public transportation rather than car
- Cars should only be used where it is more cost effective than other modes of transportation (*i.e. where several employees are going to same meeting and car (or taxi) share*)
- To use the University's preferred travel supplier in all cases
- Wherever possible try to make travel reservations early to take advantage of cheaper fares and accommodation

3.3 Approved Methods of Booking Travel

When booking travel, employees together with their Authoriser have a responsibility to ensure that the method of transport chosen offers the best value for money but at the same time considers expediency, personal safety as well as the environment.

This approach has been taken to protect the University from inappropriate expenditure and ensures that University funds are used efficiently and effectively.

3.4 Use of Approved Supplier

The University's preferred travel service supplier is [Ian Allan Travel](#), all travel and accommodation must be arranged through the preferred supplier, and only in exceptional circumstances will a reimbursement be made to an employee for travel costs accrued. Any queries in this regard should be discussed with the Payroll Team **in advance** of any costs being incurred to ensure approval is in place to process a reimbursement. The preferred supplier will endeavour to source the most economical options, and provides a Price Match guarantee³ which is further detailed on the Booking platform.

³ Terms and conditions will apply – which can be read on Ian Allan Travel website

3.5 Overseas Travel

In the case of overseas travel, particularly where the costs are to be funded from University's funds, it is necessary to justify the journey. This should be in the form of submitting a travel request form to the line manager on CHIME

Prior approval must be obtained before undertaking the journey as per the schedule in section 2.4.

3.6 Pre-Trip Approval

The University has a legal and moral duty of care to do what is reasonably practical to protect the health and safety of its employees, both in the workplace and when they are travelling on business.

Both employees and their Authoriser therefore have a responsibility to ensure they follow the pre-approval process.

This is even more important where employee(s) travel abroad for work. A full Health, Safety and Risk Assessment must be carried out before travel can be authorised

3.7 Health and Safety whilst traveling

Advice on health and safety issues can be obtained from [here](#)

3.8 Risk Management

All overseas activities carried out by staff and students require a risk assessment. The Risk Assessment Checklist can be found [here](#)

3.9 Travel Insurance

University travel insurance MUST be arranged at the time of booking any overseas travel

If travelling within the UK and pre-booked air or rail travel is used and where personal or University property of significant value is being carried, it is recommended that University travel insurance is arranged. Whilst University travel insurance covers medical treatment for overseas, it is excluded for UK travel.

Brunel has blanket travel insurance in place

- The employees can apply for this on-line on the Brunel Intranet [here](#) and complete the on-line form (*which covers both UK and Overseas travel*)
- Once the form is completed the Head of Department will receive notification
- The staff member will automatically receive their travel policy electronically

Additional information regarding travel insurance can be found under the **Frequently Asked Questions** section of this document

4. Travel by Car / Rental / Taxi

When employee(s) use their own car for University business, they will be personally liable for any incident or accident, not the University. **Drivers must ensure that their own private motor insurance policy is comprehensive and permits the use of their car for University business.** Mileage rates will apply.

Where a rental vehicle is arranged, the employee retains reasonable responsibility for the vehicle in their care. Whilst it is assumed the insurance will be arranged with the rental hire company, the employee will remain responsible for all costs incurred that are not covered by the insurance, as well as costs for any fines or parking tickets received.

The use of Taxis is by exception, further details on when reimbursements will be made are provided in the Appendix 1.

4.1 Difference between Ordinary Commuting & Temporary Place of Work

- **Ordinary Place of Work** – Claims for travel between home and the normal or permanent place of work, is not allowable.

The place of work is defined as an employee's permanent workplace if they attend it regularly for the performance of their employment duties.

- **Temporary Place of Work** – Claims for travel to a temporary place of work may be tax allowable. The work place is considered temporary if an employee attends only to perform a task for a limited period or for a temporary purpose. HMRC consider a period not exceeding 24 months as temporary. A temporary workplace can also be in a location significantly removed from the employee's normal place of work for it to be considered under these rules. Please see [here](#)

4.2 Employees who are contracted to Work from Home

Whether or not an employee's home is their workplace does not affect the availability of tax relief for travel expenses.

So even though it may have been accepted that the employee's home is a workplace, it does not necessarily follow that they will be entitled to tax relief for the cost of travel between their home and a permanent workplace. This is because the place where an employee lives will ordinarily be down to their personal choice. The expense of travelling from their home to any other place is a consequence of that personal choice; not an objective requirement of the job. Please see [here](#)

4.3 Employees with more than one workplace at same time

An employee who is required to make regular attendance at more than one workplace may have more than one permanent workplace during the same period. Please see [here](#)

The indicators of a workplace being a second permanent workplace includes:

- the employee regularly performs a significant part of their duties there;
- people would expect to be able to contact the employee at the second location;
- the employee has an office, or desk, and support services at the second workplace which he or she regularly uses;

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- the employee performs similar tasks at each workplace; and
- the employee does not attend the workplace solely to do specific tasks such as attendance at a specially arranged meeting.

4.4 Emergency Call Out / Stand By

Travel from home to work to attend an emergency call-out, even outside normal working hours, is regarded by HMRC as ordinary commuting and therefore cannot be claimed.

4.5 Out of Hours Working

Where an employee is required to work exceptionally late they can be reimbursed a taxi fare home. This is allowable if:-

- It has been pre-agreed with the Authoriser;
- The employee is required to work later than usual (e.g. at least 9:00pm);
- This occurs irregularly. (If taxi fares are regular or frequent {*e.g. every Friday or appears to form an informal work pattern*} than this may become subject to incurring a tax liability);
- Where it is considered safer to travel by taxi than public transport at night.

5. Travelling with a Companion

A companion (*i.e. spouse, partner, or friend*) may travel with a University employee on a business trip if the partner does not travel at the University's expense.

The partner's travel costs must be invoiced and paid for privately. This can be arranged by contacting the University's approved supplier who can book the entire trip but ensuring that the University is only invoiced for the employee's travel costs.

Travel Insurance will be for the responsibility of the companion, and will not be covered by the University's business travel insurance.

Where additional expenses are incurred during the trip, and receipts include both employee and partner costs, the employee can only claim back the proportion of the cost that relates to their business expense.

6. Combining Business and Personal Trips

Combining business and personal travel is acceptable ONLY where the employee meets all the costs related to the "personal" element of their trip and travel has been preapproved by authorising manager.

Where travelling overseas for business, the University will reimburse the return flight home provided that the cost of such is no more than it would have been had the employee returned home immediately following conference/business meeting. Private travel insurance must be taken out for the portion of the trip that is personal.

6.1 Loyalty Programmes

When setting up a profile with the approved supplier in advance of booking travel or accommodation, an employee has the option to provide their loyalty programme details; for example in respect of membership to air miles. Please be aware that by entering your loyalty programmes into your profile and bookings there may be a tax liability which would be the employee's responsibility to report to HMRC.

7. Engaging with Individuals Overseas

Employees who engage with individuals overseas to help with their research e.g. translation services, must ensure that any payment made follows the University's policy with regards to the engagement of individuals. Advice can be sought in advance of engaging these services from Payroll, and where appropriate employees may be redirected to Human Resources Operations.

Reimbursement may be via an invoice (which would need to be arranged with Payments Office in advance) or as an alternative via a non-staff expenses form with overseas banking information provided. In exceptional circumstances, the employee may wish to explore whether the Caxton Card would be appropriate, in which event, please be directed to the policy. This expenditure cannot be claimed as an expense reimbursement.

The University must be very clear not to create a "presence" in an overseas country as this may lead to income tax and social security liabilities in the overseas area. It must be clear from both the University's perspective, and the individual's, where any income tax or social security liabilities lie. This is detailed within the Global Mobility Policy.

Appendix 1

Table of Allowable / Non- Allowable Travel Expenditure

CATEGORY	UNIVERSITY POLICY	ALLOWABLE /NON ALLOWABLE	RECEIPT REQUIRED OR ALLOWANCE PAYMENT	COMMENTS
AIR TRAVEL				
UK AIR TRAVEL	<p>This should only be considered if cheaper than rail travel equivalent or mileage travel by car. University Approved supplier must be used to book flight(s).</p> <p>Economy class only Air miles will be redeemable by Brunel University London and not individual⁴</p>	ALLOWABLE		<p>All Air Travel must be booked through the approved supplier, Ian Allan Travel</p> <p>All travel must be cost effective and suitable air fares must be chosen irrespective of any personal loyalty schemes / air miles or personal choice</p>
OVERSEAS AIR TRAVEL	<p>All overseas travel must have prior authorisation by Authoriser before any booking is made. University Approved supplier must be used to book flight(s).</p> <p>Economy class only (up to 5 hours duration) Air miles will be redeemable by Brunel University London and not an individual⁴</p> <p>Business class will only be considered in exceptional circumstances (i.e. disability or where flight is longer than 5 hours)</p>	<p>ALLOWABLE</p> <p>ALLOWABLE</p>		<p>All Air Travel must be booked through the approved supplier, Ian Allan Travel</p> <p>All travel must be cost effective and suitable air fares must be chosen irrespective of any personal loyalty schemes / air miles or personal choice</p> <p>Must be supported by a report from Occupational Health where relates to a medical reason or disability.</p>

⁴An employee may include their own loyalty programme details on their profile with the Travel Provider, however attention is drawn to 6.1 of the Travel and Expenses policy in respect of any possible tax liability resulting.

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	<ul style="list-style-type: none"> Approval from Authoriser must be obtained before booking Purchased through approved supplier 			
FLIGHT UPGRADES	Flight upgrades are not allowed at the University's expense.	NON-ALLOWABLE		If a staff member wishes to upgrade flights this must be done at their own expenses
EXCESS BAGGAGE CHARGES	<p>This will only be allowable if it relates to research equipment and must be booked in advance of travel or alternatively if it is required related to any disability</p> <p>Excess baggage at check-in will not be reimbursed.</p>	<p>ALLOWABLE</p> <p>NON-ALLOWABLE</p>		Staff member(s) must ensure they are fully aware of airline weight allowances before check-in
SEAT RESERVATION FEES		NON-ALLOWABLE		
LOST LUGGAGE		NON-ALLOWABLE		The University will not reimburse as this will be deemed to be covered by any subsequent insurance claim
AIRPORT LOUNGE	This will only be allowable where travel is overnight, or a stopover between flights is more than 3 hours; and is to the maximum of the allowance under subsistence	ALLOWABLE	RECEIPT	This does not include membership of an Airport Lounge, or a subscription fee – which is not allowable.
RAIL TRAVEL				
UK RAIL TRAVEL	Standard or economy class is the expected standard of travel.	ALLOWABLE	RECEIPT	It is expected this will be booked in advance through the preferred supplier, Ian Allan

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	<p>Be aware that some train tickets are retained at the end of the journey by automatic barriers, so a receipt should be requested at point of purchase</p> <p>Please book as far in advance whenever possible to get cheapest rate. Use flexible travel arrangements to take advantage of off peak travel fares.</p>			<p>Travel. Reimbursements will only be made in exceptional circumstances, as noted in 3.4</p> <p>Receipt(s) must be provided if University approved supplier is used.</p> <p>Approval for travel other than standard or economy must be obtained in advance from authoriser (e.g. In case of disability)</p>
UK RAIL TRAVEL	Underground Tickets (which includes Oyster Card, travel card)	ALLOWABLE	RECEIPT	
	Contactless Payment	ALLOWABLE	STATEMENT	<p>Submit a print out of relevant journey history from an online TFL account which can be accessed online at https://oyster.tfl.gov.uk/oyster . To connect a contactless payment card to an online TfL account visit: https://contactless.tfl.gov.uk/DashBoard</p>
	Season Ticket	NON-ALLOWABLE		The only time any reimbursement will be made is where travel takes place outside the Season Ticket's travel zone
OVERSEAS RAIL TRAVEL	Standard or economy class is the expected standard of travel.	ALLOWABLE	RECEIPT	It is expected this will be booked in advance through the preferred supplier, Ian Allan Travel. Reimbursements will only be made

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	Only in certain countries will 1 st Class rail travel be allowed (<i>in these cases a Risk Assessment must have been carried out</i>)			in exceptional circumstances, as noted in 3.4 Approval for travel other than standard or economy must be obtained in advance from authoriser (e.g. In case of disability)
BUSINESS MILEAGE			RATE	
MILEAGE RATES	Car Mileage (all engine sizes)	ALLOWABLE	45p per mile	For the first 10,000 miles of the tax year (6 th April to 5 th April of the following year)
		ALLOWABLE	25p per mile	After 10,000 miles the rate will drop to the lower statutory rate
	Fuel Cost	NON-ALLOWABLE		Individual receipts for fuel cost will not be reimbursed as this is covered by use of above mileage rates
	Passenger Supplement	ALLOWABLE	5p per mile, per passenger	When transporting colleagues for a business event, an employee using their own car can claim a passenger allowance - including the names of the colleague(s).
	Motor Cycle	ALLOWABLE	24p per mile	
	Pedal Cycle	ALLOWABLE	20p per mile	
FUEL	Using own car	NON-ALLOWABLE		Above rates apply
HIRE CARE (UK & Overseas)				

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<p>HIRE CAR</p>	<p>Before Commencement The driver is requested to check the vehicle for damages (<i>scratches, dents etc.</i>) or any other abnormalities. Any existing damage should already be identified on the Rental Vehicle Conditions Report supplied with the vehicle. If new damage is found, the driver must contact the car hire firm and complete their incident report form. This is necessary so that the University is not held liable for the cost of repair of any damage for which it is not responsible. If the hire contract involves payment for mileage travelled, the driver should record the mileage of the vehicle at the start of the journey.</p> <p>On Completion of Journey If the hire contract involves payment for mileage travelled, the driver should record the mileage of the vehicle at the end of the journey.</p>	<p>ALLOWABLE</p>		<p>It is requested that the use of public transport (<i>bus, tube, rail</i>) or private car is considered before using a hire car.</p> <p>However, it is recognised that there will be circumstances where hire car may be appropriate e.g. where hire of a car may be more cost effective than using private car and claiming mileage. The University has access to national vehicle hire contracts as well as a few local providers. Details can be found on the University Procurement Department. All car hire must be booked through these suppliers. Any damage to the vehicle, or costs incurred, not covered by the Insurance obtained through the rental company will be for the Employee to settle with the rental company</p>
<p>FUEL</p>		<p>ALLOWABLE</p>	<p>RECEIPT</p>	<p>Where it is the condition of the hire that the hire car should be refilled with fuel, the expenditure may be reclaimed through the usual staff expenses claim procedure. A receipt should be obtained & attached to the claim.</p>

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HIRE CAR INSURANCE		ALLOWABLE		Insurance must be arranged at the time of ordering the hire car. It is essential that employees comply fully with ALL insurance requirements of the hire car company.
TAXI (UK and Overseas)				
TAXI	<p>It is encouraged that public transport (bus, tube, or train) is used but it is recognised there may be circumstances where a taxi may be used</p> <ul style="list-style-type: none"> • Where equipment or heavy baggage is being carried; • Where claimant is pregnant or has disability; • Where personal or financial security is an issue; • When it is important to save working time; and/or • When no public transport is available. 	ALLOWABLE	RECEIPT	<p>Travel by taxi should be kept to a minimum and not used for long journeys</p> <p>However, tips will NOT be reimbursed</p> <p>Whenever possible, use of taxi must be agreed with Authoriser in advance to avoid potential issues when claiming reimbursement of fare incurred</p> <p>Receipt must be obtained from taxi driver and staff must state clearly on the expenses claim form the reason for use of taxi</p>
OTHER FORMS OF TRAVEL				
BUS / TRAM / COACH TRAVEL	UK and Overseas	ALLOWABLE	RECEIPT	Where practical please use approved supplier otherwise submit claim form with receipt attached
FERRIES / HYDROFOILS / Water Taxis	UK and Overseas	ALLOWABLE		Where practical please use approved supplier otherwise submit claim form with receipt attached

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OTHER TRAVEL EXPENSES				
CAR PARKING & TOLL CHARGES		ALLOWABLE	RECEIPT	Reasonable parking expenses & charges for tolls will be reimbursed. Receipts must be attached with claim form
PARKING FINES		NON-ALLOWABLE		The University will not reimburse employee parking fines
SPEEDING FINES		NON-ALLOWABLE		The University will not reimburse employee speeding fines
VISA/VACCINATION		ALLOWABLE	RECEIPT	Claims will be reimbursed where the visa / vaccination is required specifically for business trip and forms part of University's Global Mobility checklist. Receipt will need to be included with Expenses claim. Vaccinations must go through NHS and not a private provider.
PASSPORT FEES		NON-ALLOWABLE		University will not reimburse employee's passport fees.

Table of Allowable / Non- Allowable Subsistence & Accommodation

CATEGORY	UNIVERSITY POLICY	ALLOWABLE /NON ALLOWABLE	RECEIPT REQUIRED OR ALLOWANCE PAYMENT	COMMENTS
SUBSISTENCE (UK and Overseas)				
DAY SUBSISTENCE (UK)	Up to a maximum rate of £15.00 per day (for full working day only)	ALLOWABLE	Receipt	Receipt required to cover extra cost for nights away for evening meal (<i>does not include alcohol</i>). Expenses over £30 will not be covered Does not include alcohol. Subsistence (day or overnight) can only be claimed once in the same 24 hour period.
OVERNIGHT SUBSISTENCE (UK)	Up to a maximum rate of £30.00	ALLOWABLE	Receipt	
OVERNIGHT SUBSISTENCE (OVERSEAS)	To a maximum rate of £45.00 per day	ALLOWABLE	Receipt	
ACCOMMODATION (UK and Overseas)				
HOTEL & ACCOMMODATION RATES	<p>These must be booked through the University's approved supplier.</p> <p>Appropriate accommodation is defined as a three star hotel in the UK and the equivalent overseas. Services apartments available via the approved supplier are also considered acceptable.</p> <p>Occasionally four star or higher hotels might offer a lower price than a typical acceptable three star hotel, due to special price promotions etc. Where the traveller can demonstrate that a hotel outside the normal three star policy represents better value for money, and this is approved by the line manager and budget holder, this is acceptable.</p>	ALLOWABLE	As per agreed arrangements through Procurement with the approved supplier	<p>Booking will include breakfast as much as possible; in which event the day subsistence would not apply.</p> <p>The University does not approve the use of AirBNB, as the University cannot guarantee meeting its duty of care requirements, and will not reimburse any claims.</p>
ROOM UPGRADE		NON-ALLOWABLE		Claim will not be reimbursed

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MINIBAR		NON-ALLOWABLE		Claim will not be reimbursed
TELEPHONE CALLS – BUSINESS		ALLOWABLE	RECEIPT	Business calls can be reclaimed. Receipt required with actual expenditure incurred. Expense claim form must state reason for business call
GYM / SPA		NON-ALLOWABLE		Claim will not be reimbursed
CABLE TV / PAY AS YOU GO MOVIES		NON-ALLOWABLE		Claim will not be reimbursed
TIPS / SERVICE CHARGE	Where gratuity is included in bill, then it will be reimbursed however where tips are as discretion of diner, this is non-allowable	NON-ALLOWABLE		Claim will not be reimbursed
STAYING WITH FRIENDS / RELATIVES	This is in lieu of hotel expenses and limited to £25 per day		RECEIPT	Claimants staying overnight with friends/ family but must provide receipt which is signed by the party and provides confirmation of dates, location and amount paid

CATEGORY	UNIVERSITY POLICY	ALLOWABLE /NON ALLOWABLE	RECEIPT REQUIRED OR ALLOWANCE PAYMENT	COMMENTS
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Travel and Expenses Policy

BOOKS	<p>Only if these are used wholly, necessarily and exclusively in the performance of your duties</p>	<p>ALLOWABLE</p>	<p>RECEIPT</p>	<p>Where possible these should be purchased through procurement</p>
COURSES & CONFERENCES	<p>If an employee must attend a course or conference, this will need to be pre-approved by their Authoriser before the course is booked.</p> <p>Employees who travel to 'work-related' training are entitled to claim for the cost of their journey.</p>	<p>ALLOWABLE</p>	<p>RECEIPT</p>	<p>Course should be booked through the University by obtaining a PO number or paid by University's Purchasing card.</p> <p>In exceptional circumstances, an employee may seek approval from Payroll in advance to book directly, in which event a receipt will be required</p> <p>Travel costs can be reimbursed through Expenses subject to this policy</p>
PHONE RENTAL MOBILE PHONE HAND SET OR PAY AS YOU GO HANDSET PAY AS YOU GO TOP UP PERSONAL DESKTOP		<p>NON-ALLOWABLE</p> <p>NON-ALLOWABLE</p> <p>NON-ALLOWABLE</p> <p>NON-ALLOWABLE</p>		<p>Claim will not be reimbursed</p> <p>Claim will not be reimbursed</p> <p>Claim will not be reimbursed</p> <p>Such items should only be purchased by the University and follow appropriate Procurement process and authorised by Authoriser</p>

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<p>COMPUTER PERIPHERALS</p> <p>LAPTOP</p> <p>MOBILE DEVICES</p>		<p>NON-ALLOWABLE</p> <p>NON-ALLOWABLE</p> <p>NON-ALLOWABLE</p>		<p>Such items should only be purchased by the University and follow appropriate Procurement process</p> <p>Such items should only be purchased by the University and follow appropriate Procurement process</p> <p>Claimant must not purchase equipment and then reclaim through expenses</p> <p>This can only be done through procurement using approved suppliers or through use of the University's Purchasing card</p>
<p>OTHER EQUIPMENT</p>		<p>NON-ALLOWABLE</p>		<p>Only if it relates to business and follow appropriate Procurement process and authorised by Authoriser</p>
<p>GIFTS</p>	<p>Gifts for employees (e.g. flowers or other gifts)</p> <p>Gift cards /Vouchers for employees</p>	<p>NON-ALLOWABLE</p> <p>NON-ALLOWABLE</p>		<p>Gifts to other members of staff should always be personal gestures and expense claims will be rejected</p> <p>Vouchers count as earnings and therefore become subject to PAYE</p>

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	<p>It is not the policy of the University to give gifts to host or external organisations or individuals as the University wants to avoid any possible allegations of bribery (under the Bribery Act 2010). Please refer to the University's Anti-Corruption and Bribery Policy</p> <p>Only exception will small gift giving be allowed where there is a customary expectation to provide gift to host when overseas in which case it will need to be pre-approved by authoriser and should be a token gift</p>	NON-ALLOWABLE	RECEIPT	<p>Gift should not include food, drink, tobacco or vouchers exchangeable for goods</p> <p>Gifts should be promotional Brunel merchandise</p> <p>Gift should not exceed £30 per person per year to ensure no tax liability arises</p>
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Table of Allowable / Non- Allowable Entertainment Expenses

Entertaining is defined as the provision of food, drink, or other hospitality. This can occur either on or off University premises and covers both

- Staff Events
- Entertaining visitors / guest (i.e. non-staff members)

CATEGORY	UNIVERSITY POLICY	ALLOWABLE /NON ALLOWABLE	RECEIPT REQUIRED OR ALLOWANCE PAYMENT	COMMENTS
Staff Events – Will need to go through Procurement				
PROVISION OF REFRESHMENTS DURING MEETING	Light refreshments include tea, coffee, biscuits etc. provided either before or during meeting	NON-ALLOWABLE		Use internal catering – and liaise with Department Administrators for booking
WORKING LUNCHES ELSEWHERE	There must be a genuine reason why it has been held off-site and allowed only in exceptional circumstances. It must be pre-authorized by Authoriser. Other conditions include meal forming integral part of meeting; meeting includes 3 rd parties (<i>such as lecturers, business associates or clients</i>) & is supported by formal agenda & minutes of meeting (<i>including attendees</i>).	NON-ALLOWABLE		Receipt would be paid by Accounts Payable or arranged through Procurement if a supplier.
STAFF LEAVING FUNCTION		NON-ALLOWABLE		This would be deemed as taxable benefit and would need to be recorded on either employee P11D or on a PSA
SPOUSES & PARTNERS	At social events	NON-ALLOWABLE		Unless by express invitation, e.g. Formal Ceremonies

Appendix 2

Frequently Asked Questions

General

QUESTION Can I use my personal credit or debit card to book my travel and claim this back on expenses?

ANSWER No you must use either the University's preferred supplier to make travel bookings. The only exception will be where it is not possible to book through preferred supplier and this must be arranged in advance of travel.

QUESTION Can I take my partner/ spouse on overseas business trip?

ANSWER Yes you can but the University will only reimburse your travel, subsistence, and accommodation costs. You will need to pay for your partner/spouse's costs separately

QUESTION My partner is accompanying me and I am staying in a double room at no extra cost University. Is there a liability

ANSWER No as there is no additional cost there is no tax liability

QUESTION I live far from work, closer to a different airport to that which is near the University. Must I travel from the closest airport to the University?

ANSWER No, you may travel from an airport closer to your home, should this be the most appropriate option in respect of costs, convenience and personal safety. This should be discussed with the Approver in advance of making arrangements with the Travel provider.

QUESTION I would like to request a stop-over as a personal choice – how can I do this?

ANSWER This can be discussed with Ian Allan, who will explore the options and discuss the associated costs with you.

QUESTION The conference I am attending has arrangements with a particular hotel. Can I book it directly and request reimbursement?

ANSWER No. If the conference has arrangements in place with a reference, please provide the reference to the travel provider who will make the booking. Alternatively this can be booked with the Department Purchasing Card. Reimbursements for hotel accommodation will not be made through payroll.

QUESTION I am travelling for research purposes across a number of places within a country. How do I make a last minute booking?

ANSWER You are able to contact the travel provider at any time, and they will make arrangements for you.

QUESTION I need to be able to contact local parties from my mobile while on overseas travel, how do I claim for this?

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ANSWER You cannot claim for calls from your personal mobile. In the event that you require to make calls that cannot be done through your venue, then you are advised to request a mobile phone from the University for the Trip. This will need to be arranged in advance.

Insurance

QUESTION Does Brunel Travel insurance cover both UK as well as overseas travel?

ANSWER Yes. If you are travelling within the UK using pre-book air or rail travel, are staying overnight, or taking personal or university property of significant value with you consider taking out travel insurance

QUESTION What is the Business Travel policy on participating in hazardous activities? Is this covered?

ANSWER The University has a duty of care for all its staff and advises against any participation in hazardous activities

QUESTION What if I have a pre-existing health condition?

ANSWER The insurance requirement is not to travel against medical advice. There is no requirement from the insurers for GP approval.

Health and Safety

QUESTION May I travel to areas against Foreign Office advice?

ANSWER The University will not support or authorise any travel to areas that are against Foreign Office advice.

QUESTION What happens if Foreign Office advice against travel to an area comes out after I have made my booking?

ANSWER Provided that you booked your travel insurance before this news came out, your insurance should cover any cancellation

QUESTION Does the University recommend I apply for an EHIC card in addition to applying for Business travel insurance when I go to EU country for University business?

ANSWER The traveller is advised to have an EHIC card

Claims

QUESTION How long should I retain my receipts after a claim has been reimbursed?

ANSWER Once the claim has been submitted with the receipts electronically, and reimbursed, you are not required to retain your receipts.

Travel and Expenses Policy

QUESTION When does payroll close for claims to be paid within the month?

ANSWER Payroll typically closes on the 10th of the month for Expense Claims, they must be received and approved through CHIME in time to be able to be processed.

QUESTION When can I use a receipt book?

ANSWER In exceptional circumstances, it can be arranged with Payroll and Finance for a receipt book. This is to be able to pay for expenses when, for example, in a location that would be unable to process card transactions. Sufficient notice of at least a month is required to consider such a request.

QUESTION I believe I have a situation which is an exceptional circumstance – how long will it take to get an answer from Payroll?

ANSWER Payroll will endeavour to respond to a query within three working days, even if only to advise of further information or approval being required.