

Employee Travel and Expenses Policy and Procedure

Document Control:

Title:	Employee Travel and Expenses Policy and Procedure
Date Approved:	April 2025
Date Next Review:	September 2026
Policy/Procedure Owner:	Human Resources, Procurement and Finance
Equality Impact Assessment:	September 2025
Status of Document	Final Version 2.0

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 the University.

This policy also provides guidance to employees when claiming expenses that have been incurred when undertaking activities on behalf of the University. It includes details of the types of expenses that can be claimed.

Expenses are claimed through CHIME¹ and further explanation regarding this process can be found on the IntraBrunel CHIME pages: [CHIME training and support](#)

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;
- the value for money will be measured in terms of the total financial and carbon costs of any travel and any reasonable adjustments necessary.
- compliance with HMRC rules and requirements for tax;
- compliance with the University’s Financial Regulations;
- all business travel undertaken on the behalf of the University qualifies as essential and business-critical travel
- 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 Procurement policy: students.brunel.ac.uk/documents/Policies/brunel-university-of-london-procurement-card-pcard-policy.pdf

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 if warranted. **The University reserves the right to refuse reimbursement of any claim which is deemed to not adhere to this Policy.**

Expenses claims can be subject to Freedom of Information requests which can be disclosed.

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 sustainable and cost-efficient means of carrying out the University's business including choosing the most sustainable and cost-effective form of transportation and accommodation available through the TMC and by staying within HMRC approved subsistence rates;
- to question if travel is essential, employees are encouraged to use conference calls and video conferencing facilities to avoid unnecessary travel where appropriate;
- to ensure that the number of people travelling is kept to the minimum required to undertake the required work while meeting health and safety requirements.
- to ensure that all travel and accommodation is booked through Diversity Travel, the University approved supplier; any bookings not made through the supplier may be rejected for reimbursement with payment to be settled by the employee;
- to ensure that all travel is arranged and undertaken with due concern for the safety of the employee/s and any students;
- 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 the HR Employment Services Team advised in writing of what has been agreed so they are fully aware. Staff who are pregnant must also be considered if any adjustments are required for their travel arrangements;
- to ensure that all required approvals are in place, and to retain all receipts to ensure expenses are not rejected and that there is a correct audit trail; and,
- to remain in contact with the University/line manager whilst engaged on any work off campus on a regular basis.

1.3 Scope

This policy applies only to the following group of people:

- all University employees excluding Hourly Paid Lecturers, GTAs and Demonstrators;
- student workers (Job Shop).

The HR Directorate's Employment Services Team will pay all reasonable expenses incurred by employees and student workers (not students) whilst they carry out their duties 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 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; and,
- students of the University, unless employed via Job Shop.

External Funding (Research Grants) - 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**.

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

Where a research grant has less strict rules than this policy then certain expenses, which are incurred as a result of direct participation in specific activities related to research grants such as visits, meetings, conferences and overseas travel will be agreed on an exceptional basis by the Senior Payroll & Pensions Manager. The expense type will need to be named in the grant and evidenced accordingly. Any exceptional expenses agreed and paid outside of HMRC regulations will be made subject to PAYE deductions.

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 the Vice Chancellor, Deputy Vice Chancellor, Pro Vice Chancellors and Executive Deans, Directors/Heads of Departments and Line Managers responsible for budgetary control to ensure all employees and authorisers are fully aware of the contents of this policy.

In processing expenses claims, the employee, their Line Manager, the relevant Financial Approver based on the Department, as well as HR – Employment Services have the following responsibilities:

Claimant

The employee is responsible for ensuring that:

- any expense incurred will be wholly, necessarily, and exclusively in respect of business carried out on behalf of the University;
- authoriser approval for travel has been obtained **prior** to the expenditure being incurred;
- overseas travel has been authorised by the line manager;
- all relevant safety policies and procedures have been adhered to;
- the claim fully complies with all the requirements set out in this policy document;
- 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; and,
- expenses are submitted online through CHIME 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, other proofs can be accepted such as use of contactless payments or a full explanation has to be provided;
- the claim fully complies with all the requirements set out in this policy;
- the expenses input are correct and valid Financial codes entered and
- the expenses claim was submitted **within three months of the claim being incurred.**

Brunel University London Payroll Team (Employment Services)

The University's HR Directorate is responsible for ensuring that:

- only authorised expenses are processed;
- 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 to the Payroll team on why a receipt is not included with the claim;
- 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 be referred to the Senior Payroll & Pensions Manager who will liaise with the authoriser before any reimbursement is made.

2. EXPENSES

2.1 Expenses Type

The University has two types of expenses:

- employee expenses
- non-employee expenses

2.2 Employee Expenses

This Policy details the processes regarding payment of employee expenses. These expenses are paid through Payroll.

2.3 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 at: [relocation-policy-2023-final](#)

2.3 Non-Employee Expenses

Non-employee expenses are subject to the same principles and terms outlined in this policy however the administration of the Non- Employee Expenses is outside of the scope of the policy and is administered by Accounts Payable. Please contact: payments@brunel.ac.uk Non-employee expenses include:

- **Costs Incurred by Third-Party individuals:** Visiting academics researcher engaged in authorized University activities, as well as, guest speakers, workshop facilitators or event participants.
- **Interview-Related Expenses:** Reimbursement of travel, accommodation subsistence for candidates attending interviews or related activities.
- **Student Reimbursements:** Examples Disabled Students' Allowance (DSA) laptop contributions, travel costs for University-related activities (e.g., study-related trips) etc.
-

Expense Claim Process for Non-Employees

For individuals who are not employed by the University and wish to submit an expense claim:

1. Non-Staff Expense Claim Form:

- The host department should provide the claimant with the Non-Staff Expense Claim form for completion.
- Receipts must be submitted for all expenses. If receipts are lost or unavailable, alternative evidence (e.g., e-receipts, bank statements, or photographs of receipts) may be provided, accompanied by an explanation. These claims are subject to approval by the department budget holder.
- Claims without sufficient evidence of payment may be refused.

2. Host Department Review:

- The host department is responsible for reviewing the completed form and resolving any discrepancies before submitting it to the Accounts Payable (AP) team for processing.

3. Submission Process:

- Forms and supporting receipts must be submitted as PDF files with all details clearly legible.
- The host department must verify the receipts and code the claim appropriately before sending them to the AP team.

4. Submission and Processing:

- The completed and verified form, along with supporting documents, should be emailed to the AP team at Payments@brunel.ac.uk.
- The form will be registered in CHIME for workflow approval by the budget holder and financial approvers.

5. Payment Schedule:

- Payments will be processed on the nearest weekly payment run every Wednesday, subject to full approval.

Overseas Non staff expenses

Employees engaging with individuals overseas for research or other University-related work must ensure that all expense payments comply with the University's policy on the engagement of overseas individuals. The procedure outlined above applies. For assistance with capturing overseas banking details or addressing specific requirements related to international payments, please contact the Accounts Payable (AP) team at payments@brunel.ac.uk. The overseas payment run is normally run on a weekly basis subject to full approval.

2.5 Entertaining Expenses

Whilst entertaining is accepted as part of normal business relationship building, the University and its 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.

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-bribery and corruption policy 2023](#)

It is expected that wherever possible entertainment should be on the University's premises.

Where entertaining on campus, please ensure bookings are co-ordinated through local administration colleagues. Expenses relating to entertaining **on campus** will not be reimbursed via Staff Expenses claims as these need to be organised through Campus Services.

The following rules apply when offering **business** hospitality and claiming back expenditure for entertaining **off campus**:

- the 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;
- the purpose of the entertainment should be articulated in the CHIME Expenses form;
- refreshments purchased on campus for hospitality purposes, for example in retail and hotel outlets, should be purchased by providing a subproject code and it should be recorded that the expenses are business related. **Non-business related expenses cannot be claimed.**

- the University will meet reasonable costs for provision of alcohol however excessive quantities are not permissible; this is limited to wine and beer and not more than 2 alcoholic drinks per person
- reasonable amount(s) will be allowed for gratuities only when shown on the receipt.; normally not more than 10% of the bill.

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 should include:

- company / vendor name and address;
- date of transaction;
- breakdown of items;
- total amount due.

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

Electronic and email receipts for online bookings will be accepted as long as they provide full details of the items purchased, cost, and vendor.

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.

Claims that are not supported by valid receipts will be rejected.

If there is a valid reason for not providing a receipt, then the item may be reimbursed as a taxable payment (subject to the approval of the Senior Payroll & Pensions Manager).

2.7 Claims Deadline

Employees are required to complete their expense claims through CHIME promptly to ensure financial information is up to date and to avoid delay in settlement.

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

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 need to be referred to the University's Senior Payroll & Pensions Manager for additional authorisation before payment will be made. The University withholds the right to not reimburse any expense claims which are not submitted in a timely manner.

2.8 Rejected Claims

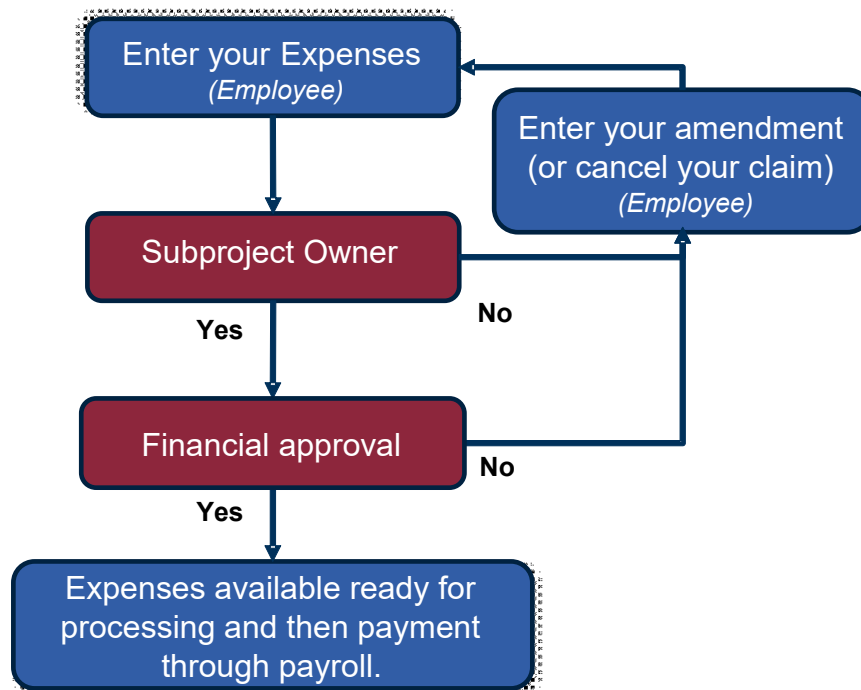
Claims that do not comply fully with this Policy, or where there is missing information or receipts, may be rejected and returned unpaid to the employee by the authorising officer, or rejected by the Payroll Team following communication with the claimant / authoriser.

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 that the expense was incurred. This new rate must be supported by an attached credit/debit 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.

2.4 Authority Levels

Expenses cannot be self-authorized 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 on behalf of another subproject owner, the authoriser must seek assurance from the employee that the subproject owner has approved such expenditure. Such cross checking, 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.

3. BUSINESS TRAVEL

3.1 Definition

Business travel is defined as travel primarily for a necessary business purpose which does not include normal daily commute (as defined in the Contract of Employment) for which a claim is not permitted.

3.2 Travel Policy

As a general principle, both the employee and their authoriser must always consider whether travel is necessary, whether business can be conducted using alternative means (e.g. Teams) and must also take into account the following before making any travel arrangements:

- administrative staff will book on behalf of all Academics and College staff where required.
- 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 and sustainable mode of transportation;
- air travel within the mainland UK, to Paris or Brussels is **not** allowable. Line Managers may approve requests for air travel to these destinations **only** where there is a strong justification (which may be related to EDI or opportunity costs).
- if travelling to other parts of Europe, consider whether Eurostar and local trains is a viable option for travel;
- 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 can car/taxi share*);
- ensure that the selected mode of transport is safe, paying particular attention to risks associated with lone travellers;
- to use the University's preferred travel supplier (Diversity via [Diversity Travel - Client Login](#)) in all cases;
- Staff booking a hotel which exceeds the rate caps indicated in the tab at the end of this document will need to seek approval from [their](#) Line Manager through the TMC's booking tool;
- wherever possible try to make travel reservations early to take advantage of cheaper fares and accommodation; and,
- ensure that appropriate health and safety risk assessments are in place.

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, always through the approved travel supplier, Diversity, offers the best value for money but at the same time considers expediency, personal safety as well as the environmental costs of the travel. Employees must use the University's approved travel Supplier, Diversity.

3.4 Use of Approved Supplier

The University's preferred approved travel Supplier is Diversity 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 incurred. .

Any queries in this regard should be discussed with the Payroll Team (Employment Services) **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 provide a Price Match guarantee³ which is further detailed on the Booking platform [Booking Tool](#)

3.5 Pre-Trip Approval

Before a travel booking can be made for you as a traveller, and for the University's travel insurance to cover you, you need to make sure that you have:

- Permission from your line manager and of the sub project owner of the budget paying for the travel.

'How to book travel' page: [Booking travel \(brunel.ac.uk\)](http://brunel.ac.uk)

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.

This duty of care is even more important where employee(s) travel abroad for work. A full Risk, Health & Safety and Assessment must be carried out by the line manager/appropriate personnel and the employee before travel can be authorised.

3.6 Health and Safety

The University Travel Safety Policy must be adhered to. Advice on health and safety issues can be obtained from the Health Safety and Environment Team (healthandsafety@brunel.ac.uk).

3.6.1 Risk Management

All overseas activities carried out by staff and students require a risk assessment prior to travel. The Risk Assessment Checklist, and other advice can be found under [Risk Assessment](#)

Further guidance on risk assessments can be found here: [Risk Assessment Policy](#)

If you require further information or guidance please contact healthandsafety@brunel.ac.uk

In cases of travel to countries where there may be a risk of bribery and corruption, please read the [University's Guidance on Facilitation Payment](#) carefully. [Transparency International's](#) Corruption Perception Index provides an indication of the level of risk in every country.

3.8 Travel Insurance

Appropriate university travel insurance MUST be arranged at the time of booking any overseas travel. Further information and contact details can be found here: [Travel insurance](#)

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. University travel insurance covers medical treatment overseas, but not for any UK travel.

Brunel has blanket travel insurance in place. Employees can apply for this on-line on the Brunel Intranet 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 and the staff member will automatically receive details of their travel policy cover electronically.

Additional information regarding travel insurance can be found under the **Frequently Asked Questions** section (Appendix 2) 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.** The HMRC approved Mileage rates will apply to all vehicle fuel types including electric and ULEV.

Where a hire vehicle is required in the UK, the University's preferred car rental supplier is Enterprise. If you need to hire a vehicle outside the UK please do so by contacting Diversity Travel's Oak Team at: oak@diversitytravel.com. The employee is fully responsible for the vehicle in their care. Whilst it is assumed

the insurance will be arranged with the rental hire company (Enterprise), 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 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, are not allowable (also see 4.5 below for exceptions)
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. If you will be attending the alternative place of work for either 40% or more of your time or for over 24 months, then this would not be tax allowable under HMRC definitions. 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.

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. 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. Under HMRC definitions, tax relief on travel from home where an employee works from home does not usually apply as it is not an objective requirement of the job to work from home ie. the work can be done elsewhere at one of the University sites. The expense of travelling from their home to any other place is a consequence of the personal choice of where an employee lives, not an objective requirement of the job.

4.3 Employees with more than one workplace at same time

When an employee might be required to make regular attendance at more than one workplace mileage expenses from home to either workplace cannot be claimed as this is deemed ordinary commuting .

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 they regularly use;
- 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.

For Employee's based at Granta Park, Cambridge any travel to Uxbridge would not be classed as a business journey as HMRC would view Uxbridge as a secondary workplace. Travel expenses only can however be claimed on a nil-gain nil-loss basis. Employees are therefore entitled to claim any mileage excess over and above their normal commute to Granta Park.

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, except as outlined in 4.5 below.

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 authorised in advance, or is due to an emergency
- 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*, then 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 the 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 proportion 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. All travel must be cost effective and suitable air fares must be chosen irrespective of any loyalty schemes. 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.

Appendix 1

Table of Allowable / Non- Allowable Travel Expenditure

CATEGORY	UNIVERSITY POLICY	ALLOWABLE YES/NO	COMMENTS
AIR TRAVEL			
All travel must be cost effective and suitable air fares must be chosen irrespective of any personal loyalty schemes / air miles or personal choice. Air miles will be redeemable by Brunel University London and not individual ⁴ .			
UK AIR TRAVEL	<p>Air travel within the mainland UK, is not allowable. Line Managers may approve requests for air travel to these destinations only where there is a strong justification (which may be related to EDI or opportunity costs).</p> <p>Air travel to Northern Ireland and islands is permitted, although alternatives (eg. ferries) should be considered</p> <p>University Approved supplier must be used to book flight(s).</p> <p>Economy class only</p>	YES	All Air Travel must be booked through the approved supplier, Diversity Travel.
OVERSEAS AIR TRAVEL	All overseas travel must have prior authorisation, from the line manager	YES	All Air Travel must be booked through the approved supplier, Diversity Travel.

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.

	<p>before any booking is made.</p> <p>The University's approved supplier (Diversity) must be used to book flight(s).</p> <p>Air travel to Paris or Brussels, is not allowable. Line Managers may approve requests for air travel to these destinations only where there is a strong justification (which may be related to EDI or opportunity costs).</p> <p>Economy class only</p> <p>Premium Economy will only be considered in exceptional circumstances (i.e. Occupational Health reason)</p>		<p>Must be supported by a report from Occupational Health where this relates to a medical reason or disability, or a doctor's letter.</p>
<p>FLIGHT UPGRADES</p>	<p>Flight upgrades are not allowed at the University's expense.</p>	<p>NO</p>	<p>If a staff member wishes to upgrade flights this must be done at their own expense. Diversity's offline team can charge the cost of the economy ticket price to BUL then the traveller will pay the difference for the upgrade, the staff member will then be sent a link via Diversity for payment</p>
<p>EXCESS BAGGAGE CHARGES</p>	<p>This will only be allowable if it relates to research, teaching equipment or materials (e.g. marketing brochures) required for University purposes 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</p>	<p>YES</p> <p>No</p>	<p>Staff member(s) must ensure they are fully aware of airline weight allowances before check-in.</p>

	reimbursed, except where required for university business and approved in advance (e.g. recruitment materials; research equipment)		
SEAT RESERVATION FEES		NO	
LOST LUGGAGE		NO	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.	YES	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. 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.	YES	It is expected this will be booked in advance through the preferred supplier, Diversity . Reimbursements for journeys outside of London and the local area will only be made in exceptional circumstances, as noted in 3.4 Receipt(s) must be provided if University approved supplier is not used. Approval for travel other than standard or economy must be obtained in advance from authoriser (e.g. In case of disability or medical advice).
UK RAIL TRAVEL (Including Tube)	Underground Tickets (which includes Oyster Card, travel card)	YES	
	Contactless Payment	YES	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 or please use the relevant extract from your Bank Statement.
	Season Ticket	NO	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. 1 st Class rail travel be allowed in certain situations (<i>in these cases a Risk Assessment must have been carried out</i>).	YES	It is expected this will be booked in advance through the preferred supplier, Diversity Travel. Reimbursements will only be made 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			
MILEAGE RATES	Car Mileage (all engine sizes and fuel types including electric and ULEV))	YES	HMRC rates apply For the first 10,000 miles of the tax year (6 th April to 5 th April of the following year). After 10,000 miles the rate will drop to the lower statutory rate.
	Fuel Cost	NO	Individual receipts for fuel cost will not be reimbursed as this is covered by use of above mileage rates.
	Passenger Supplement	YES	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	YES	
	Pedal Cycle	YES	
FUEL	Using own car		Above rates apply.
HIRE CARE (UK & Overseas)			
HIRE CAR	Peugeot 208, Fiat 500, Vauxhall/Opel Corsa, Renault Clio or similar car can be booked. Up to 2 people, the car rented should be 3-doors (if no 3-doors available, please book the cheapest 5-doors available).	NO	It is requested that the use of public transport (<i>bus, tube, rail</i>) or private car is considered before using a hire car. 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.

	<p>Above 2 people, the car rented can be 5-doors.</p> <p>Specialist vehicles might be required occasionally for transporting large equipment or accessing remote locations.</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.</p> <p>If new damage is found, the driver must contact Enterprise 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.</p> <p>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</p>		<p>In the UK, all hired cars must be booked via Enterprise (preferred Supplier), outside the UK, employees must book via Diversity Travels Oak Team.</p> <p>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>
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FUEL	vehicle at the end of the journey.		
		YES	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.
HIRE CAR INSURANCE		YES	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, unwell 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. 	YES	<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/hotel cars/Uber or other such services must be agreed with the line manager in advance to avoid potential issues when claiming reimbursement of the fare incurred.</p> <p>Receipt(s) must be obtained from the taxi driver and staff must state clearly on the expenses claim form the reason for use of the taxi. If Uber is used an email receipt should be provided.</p>
OTHER FORMS OF TRAVEL			
BUS / TRAM / COACH TRAVEL	UK and Overseas	YES	Where practical please use coach hire suppliers available on CHIME.
FERRIES / HYDROFOILS / Water Taxis	UK and Overseas	YES	Where practical please use approved supplier on CHIME otherwise submit claim form with receipt attached.

OTHER TRAVEL EXPENSES			
CAR PARKING & TOLL CHARGES		YES	Reasonable parking expenses & charges for tolls will be reimbursed. Where possible receipts must be attached with claim form, unless there is a good reason why receipts cannot be provided in which case the charges should be itemised.
PARKING FINES		NO	The University will not reimburse employee parking fines.
ULEZ FEES		NO	
SPEEDING FINES		NO	The University will not reimburse employee speeding fines.
VISA/VACCINATION		YES	Claims will be reimbursed where the visa / vaccination is required specifically for an approved business trip. Receipt will need to be included with Expenses claim. Vaccinations should be arranged through NHS.
PASSPORT FEES		NO	University will be able to reimburse an employee's passport fees for a second passport if this is needed for business reasons.

Table of Allowable / Non- Allowable Subsistence & Accommodation

CATEGORY	UNIVERSITY POLICY	ALLOWABLE YES/NO	COMMENTS
SUBSISTENCE (UK and Overseas)			
DAY SUBSISTENCE (UK)	For a full working day ie. breakfast and/or lunch: Up to a maximum rate of £15.00 per day	YES	Does not include alcohol.
OVERNIGHT SUBSISTENCE (UK)	Evening meal: Up to a maximum rate of £30.00	YES	Subsistence (day or overnight) can only be claimed once in the same 24-hour period.
DAY SUBSISTENCE (Overseas) OVERNIGHT SUBSISTENCE (Overseas))	The university will reimburse up to the equivalent HMRC scale rate for the specific country you are visiting: Expenses rates for employees travelling outside the UK - GOV.UK (www.gov.uk)	YES	In certain circumstances, i.e. when there are security considerations, the University might consider to reimburse higher rates for receipted expenses. A case will need to be made to the Senior Payroll and Pensions Manager in advance of the expense is being incurred.
ACCOMMODATION (UK and Overseas)			
HOTEL & ACCOMMODATION RATES	These must be booked through the University's approved supplier Diversity Travel. Appropriate accommodation is defined as a three-star hotel in the UK and the equivalent overseas. Serviced apartments available via the approved supplier are also considered acceptable. Occasionally, a four-star or higher star	YES	Accommodation Bookings that include breakfast will not equate to the full daily subsistence allowance. If breakfast is purchased outside the hotel this should have an equivalent or lower value and a receipt will be required. The University does not approve the use of Airbnb or similar services, as the University cannot guarantee meeting its duty of care requirements, and will not reimburse any claims.

	<p>rated hotel , may offer a lower price than a typical acceptable three-star hotel, due to special price promotions (that may not be available via Diversity evidence must be provided)etc, or due to the location of the Conference/Event being attended. Where the traveller can demonstrate that a hotel outside the normal three-star policy is more appropriate for the arrangements, then a justification should have prior approval of the booking being made. Approval is via the line manager, and the justification is also sent to the Payroll Team (Employment Services) and Travel Procurement Team (Travel@brunel.ac.uk).</p>		
ROOM UPGRADE		NO	Claim will not be reimbursed.
MINIBAR		NO	Claim will not be reimbursed.
HOTEL TELEPHONE CALLS – BUSINESS		NO	Business calls can be reclaimed. Receipt required with actual expenditure incurred. Expense claim form must state reason for business call.
HOTEL LAUNDRY		YES	Reasonable laundry expenses can be claimed; usually only applicable for longer (>5 days) trips
GYM / SPA		NO	Claim will not be reimbursed.
CABLE TV / PAY AS YOU GO MOVIES		NO	Claim will not be reimbursed.
TIPS / SERVICE CHARGE	<p>Where gratuity is included in bill, then it will be reimbursed however where tips are as discretion of diner, this is non-allowable</p>	NO	Claim will not be reimbursed.
STAYING WITH FRIENDS / RELATIVES	<p>This is in lieu of hotel expenses and limited to £25 per day</p>	YES	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 YES/NO	COMMENTS
OTHER EXPENSES			
PROFESSIONAL SUBSCRIPTIONS AND MEMBERSHIPS	Professional fees and subscriptions may be claimed by employee's in roles graded up to and including Grade 8 and only where the organisation is recognised and approved by HMRC. For full eligibility criteria, please see the Universities Professional subscriptions and memberships policy.	YES - SUBJECT TO CRITERIA	Information on the University's Professional Subscriptions policy can be found at: professional-subscriptions-policy.pdf (brunel.ac.uk) Subscriptions that are associated with the role rather than an individual will be paid through the Procurement process and should not be claimed by individuals on expense claim forms.
BOOKS		YES	Where possible these should be purchased through procurement.
COURSES & CONFERENCES	If an employee must attend a course or conference, this will need to be pre-approved by their line manager before the course is booked. Employees who travel to 'work-related' training are entitled to claim for the cost of their journey.	YES	Course(s) should be booked through the route deemed appropriate by the conference organiser. In exceptional circumstances, an employee may seek approval from Payroll in advance to book directly, in which event a receipt will be required. Travel to and from the conference must be booked via Diversity Travel
PHONE RENTAL		NO	Claim will not be reimbursed.
MOBILE PHONE HAND SET OR PAY AS YOU GO HANDSET		NO	Claim will not be reimbursed.
PAY AS YOU GO SIM CARD OR TOP UP		YES	In line with the Mobile Phone policy for overseas trips, it is advisable not to use your own personal mobile data as it can be

PERSONAL DESKTOP			expensive. A local sim card or the use of WIFI is advised. Appropriate costs will be reimbursed with the right evidence.
		NO	Such items should only be purchased by the University and follow the appropriate Procurement process and authorised by the line manager.
	COMPUTER PERIPHERALS	NO	Such items should only be purchased by the University and follow the appropriate Procurement process.
	LAPTOP	NO	Such items should only be purchased by the University and follow the appropriate Procurement process.
MOBILE DEVICES		NO	Claimant must not purchase equipment and then reclaim through expenses. This can only be done through procurement using approved supplier or through use of the University's Purchasing card.
OTHER EQUIPMENT		NO	Only if it relates to business and follow the appropriate Procurement process and authorised by the line manager
GIFTS	Gifts for employees (e.g. flowers or other gifts)	NO	Gifts to other members of staff should always be personal gestures and expense claims will be rejected.
	Gift cards /Vouchers for employees	NO	Vouchers count as earnings and therefore become subject to PAYE.
	It is not University policy to offer gifts to hosts, 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-bribery and corruption policy 2023	NO	



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 and entertaining visitors/guests (i.e. non-staff members)

CATEGORY	UNIVERSITY POLICY	ALLOWABLE YES/NO	COMMENTS
Staff Events on Campus – Will need to go through Commercial			
PROVISION OF REFRESHMENTS DURING MEETING	Light refreshments include tea, coffee, biscuits etc. provided either before or during meeting	NO	Use Campus Services – and liaise with Department Administrators for booking.
WORKING LUNCHESES ELSEWHERE	<p>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 the line manager</p> <p>Other exceptions maybe meetings whereby meals form the integral focus of the meeting. The meeting should include 3rd parties (<i>such as lecturers, business associates or clients</i>) & is supported by formal agenda & minutes of meeting (<i>including attendees</i>).</p>	NO	Visitor related Expenses would be paid by Accounts Payable
STAFF LEAVING FUNCTION		NO	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	NO	Unless by formal invitation, e.g. Formal Ceremonies.

Appendix 2

Frequently Asked Questions

General

QUESTION What are the applicable rate caps for hotel bookings?

ANSWER –

- London £170 per night
- UK (excluding London) £120 per night
- EU £120 per night
- Rest of the world £170 per night.

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 the University's preferred supplier Diversity to make travel bookings. The only exception will be where it is not possible to book through Diversity in which case you must seek Procurement's approval, 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 to the University. Is there a liability?

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

QUESTION I live far from work, the airport closer to my home is further away from the University. Must I travel from the closest airport to the University?

ANSWER No, you may travel from an airport closer to your home., This will be the most appropriate option in respect of costs, convenience and personal safety.

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

ANSWER This can be discussed with Diversity Travel, who will explore the options and discuss the associated costs with you. Please note that such costs will be paid at your expense.

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 the hotel this can be booked with the departmental purchasing card (P Card) , please ensure prior approval via line manager and the BUoL travel team (Travel@brunel.ac.uk) Reimbursements for hotel accommodation will not be made through payroll.

QUESTION I am travelling for research purposes across various locations within a country. How do I make a last-minute booking?

ANSWER Our TMC will be able to assist you.

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

ANSWER Yes it does.

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. The risk assessment should cover this.

QUESTION What if I have a pre-existing health condition, will I still be covered under the travel insurance policy

ANSWER In this situation, please seek medical advice then email Insurance@brunel.ac.uk as BUL insurance broker will need to be informed of this pre-existing condition.

QUESTION How often should I be in contact with my line manager whilst traveling abroad for the University?

ANSWER You should keep in contact with your line manager / the University on a regular basis during your travels. This may mean on a daily basis depending on your location and the nature of your travel. You MUST provide emergency contact details to your line manager and at least one other member of staff (Department administrator; PA; etc)

Health and Safety

QUESTION May I travel to areas against Foreign Commonwealth and Development Office (FCDO) advice?

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

QUESTION What happens if the FCDO advise against travel to an area and this is communicated after I have made my booking?

ANSWER Provided that you booked your travel insurance before this was communicated, the University insurance should cover any cancellation.

QUESTION Does the University recommend I apply for a UK Global Health Insurance Card in addition to applying for Business travel insurance when I go to an EU country for University business?

ANSWER The traveller is advised to have a UK Global Health Insurance Card if you are eligible for one.

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.

QUESTION What is the cut-off date for claims to be reimbursed?

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

QUESTION Is a manual receipt accepted?

ANSWER In exceptional circumstances, it can be arranged with Payroll and Finance for a manual receipt to be accepted as proof of expense.. 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.