

Business Travel and Expenses Policy

POLICY COVERSHEET

Key Details

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| **POLICY TITLE** | Business and Travel Expenses Policy |
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| **OUTCOME OF EQUALITY IMPACT****ASSESSMENT** | This policy applies equally to all staff undertaking business travel on behalf of the University |
| **RELATED POLICIES / PROCEDURES / GUIDANCE** | The Financial Regulations, Criminal Finance Act Guidance, Gifts & Hospitality Policy, Health and Safety, Driving for Work, Organisational Code of Conduct, Data protection, Electronic Communications, Package Travel and Linked Travel Arrangements Regulations 2018 |
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| **POLICY OWNER (JOB TITLE)** | Chief Officer Resources |
| **UNIT / SERVICE** | Finance |
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Version Control

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| --- | --- | --- |
| **VERSION** | **DATE** | **REASON FOR CHANGE** |
| 1.0 | May 2019 | Travel Expenses & Subsistence Scheme |
| 2.0 | February 2020 | Business Travel Policy  |
| 3.0 | December 2023 | The third version, combines and updates the Business Travel Policy and the Travel Expenses & Subsistence Scheme |

Policy Hub

## For further information on policies:

1. You can go to the Secretariat pages on InSite at [https://outlookuwicac.sharepoint.com/sites/Secretariat](https://outlookuwicac.sharepoint.com/sites/Secretariat/);
2. You can go to the Policy Hub at [cardiffmet.ac.uk/about/policyhub](https://www.cardiffmet.ac.uk/about/policyhub); or
3. Contact policies@cardiffmet.ac.uk.

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1. Introduction

## Purpose

* + 1. The purpose of the over-arching Business Travel Policy is to establish clear guidelines to ensure all people travelling on University business do so in a manner that is safe, considerate of their well-being, efficient, environmentally responsible and that the travel arrangements represent good value.
		2. Business travel is defined as duties that an employee is required to perform as a part of their role, is solely in the interest of the business and takes them away from their contracted place of work.
		3. Prior to undertaking business travel, authorisation must be given by a line manager and if they differ by the Budget Holder. Travellers and authorising managers must consider whether the travel is appropriate, consistent with University objectives and values, is not disruptive to other University activities and is worth the time, cost, and effort.
		4. The University has engaged Travel Management Companies (TMCs) to provide travel booking services through an online tool or via a contact centre. Where it is possible to do so, all business travel must be booked via the TMC. Standard exceptions are outlined in section 7.
	1. Scope
		1. The policy sets out practices that enable the University to meet its statutory and procedural obligations, principally duty of care obligations arising from the Health and Safety at Work Act, the Corporate Manslaughter and Corporate Homicide Act, the legislative requirements of HMRC and the Package Travel and Linked Travel Arrangements Regulations (2018).
		2. The policy applies to all University employees who travel on University business, whether domestically or internationally, irrespective of seniority, normal place or country of work (“Travellers”). This policy also applies to all external contractors to the University when travelling on University funded or directed business.
		3. The additional cost of any unapproved upgrade to the rates stated in this policy will not be reimbursed by the University.
		4. The University will not pay for any travel expenses between home or other agreed remote/hybrid working location and University premises.
	2. Business Travel Policy Principles
		1. The University travel policy is based on the following principles. All travel must be:
		2. Appropriate and consistent with University aims and objectives.
		3. Environmentally and socially responsible.
		4. Cost effective, with consideration given to limiting traveller numbers.
		5. Undertaken using reasonable and efficient routes and methods of travel.
		6. Safe.
		7. As a duty of care, when staff members are travelling as part of a group with students, the guidance on the [Procurement Intranet Site](https://outlookuwicac.sharepoint.com/sites/Procurement/SitePages/Buyers-Guide.aspx) for student group bookings must be followed, this is particularly important when travelling overseas. Standard exceptions are outlined in this policy. It is recognised that at times further exceptions may be requested and these must be agreed in writing, prior to booking, with the Head of Procurement or in their absence a Deputy Director of Finance.
1. Irregularities
	* 1. This policy is in place to provide a safe and responsible approach to business travel. Any abuse or deliberate disregard of any aspects of the policy and its associated procedures may lead to disciplinary proceedings.
		2. Any staff, who are unsure of the rules or what to do in a given set of circumstances, or before contemplating any expense claim, should in the first instance seek guidance or advice from the Budget Holder.
2. Emergency Help & Support
	* 1. Any travel risk or security event will be handled in accordance with the relevant University Incident [Policy](https://www.cardiffmet.ac.uk/about/policyhub/Pages/default.aspx)
		2. Travel health advice may be obtained via the University insurers [travel health support service.](https://umal.co.uk/travel-hub/emergency-assistance/)
3. Related Policies
	* 1. The policy should be read in conjunction with other relevant [University policies](https://www.cardiffmet.ac.uk/about/policyhub/Pages/default.aspx), guidance and regulations, including but not limited to sustainability, data protection; health and safety; driving for work; organisational code of conduct, gifts & hospitality, electronic communications and the Financial Regulations.
		2. The policy should also be read in line with the University’s legal requirements to HMRC and the Package Travel and Linked Travel Arrangements directive (2018) from the UK government (summarised in annex 2).
4. Before Booking
	* 1. Approval for all overseas travel must be sought in advance using the University [Overseas Travel System](https://cis.cardiffmet.ac.uk/overseastravel/). Save where exceptional and unforeseeable circumstances exist, all applications for overseas travel must be submitted at least 21 working days prior to the planned date of the commencement of travel. No bookings or commitments to travel are to be made until appropriate authorisation is received through the Travel Prior Approval Process.
		2. Domestic UK travel requires the prior approval of the budget holder.
		3. Staff should familiarise themselves with the guidance in this policy and its annexes.
	1. Sustainability
		1. Business travel is a significant contributor to scope 3 carbon emissions. Before travel is arranged, all other communication options to meet the purpose of the intended travel should be seriously considered and the University Travel Hierarchy in [annex 1](#_Annex_1_) followed where feasible.
		2. Where it is reasonable to do so online meetings and conference attendance is encouraged. However, in certain situations, it may be appropriate for one staff member to attend in person while colleagues attend online.
		3. Methods of physical travel should be assessed for carbon impact and where possible i.e., time and cost allow, the lowest carbon option adopted. Carbon emissions can be estimated using the [Carbon Footprint Calculator Tool](https://calculator.carbonfootprint.com/calculator.aspx). Further guidance can be found in each of the travel options (section 11 onwards)
		4. Budget holder and travellers should consider whether the travel arrangement can change to minimise the number of annual journeys, such as combining the trip with additional meetings.
		5. Where it is possible to do so, all air and rail travel should be booked using the University’s TMC to ensure that carbon emissions can be recorded. Exceptions are detailed in section 7.
	2. Risk Assessments
		1. Risk assessments must be undertaken before travel is booked and undertaken.
	3. Destination Risk Assessment
		1. The University destination risk assessment is based on the advice provided through the University’s [insurance cover](https://umal.co.uk/travel-hub/) which incorporates information from the FCDO: <https://www.gov.uk/foreign-travel-advice>
		2. Other than in exceptional circumstances, the University will not approve travel to destinations that the FCDO rates as ‘Advise against all travel’ or ‘Advise against all but essential travel’ (see [insurance](#_Insurance_cover) – section 8).
		3. The University will not approve travel to countries on the UK government sanctions list, without the prior case-by-case agreement of the University’s insurers (contact via insurance@cardiffmet.ac.uk) and written agreement from the relevant VCEG member (taking advice from the Chief Officer Resources). Such agreement must be obtained prior to submitting an application to the Online Travel Approval System.
	4. Activity Risk Assessment
		1. Activity risk must be assessed in accordance with the current University [Health and Safety policy](https://outlookuwicac.sharepoint.com/sites/health-safety/SitePages/Health-and-Safety-Policy.aspx) and related arrangements.
		2. By completing the overseas travel online system application, the traveller confirms that they have checked their personal health risk, destination risk and activity risk requirements for the overseas business trip, completed the Code of Conduct declaration and that all elements comply with Cardiff Met’s travel policy and procedure requirements.
		3. Additional care is needed for certain types of travel. For example, fieldwork trips where survey work is carried out in remote areas, or the teaching of students in locations away from the University, travelling with vulnerable people, travelling overseas, or during emergencies.
	5. Traveller Health
		1. Prior to making any travel commitments, travellers should check health guidance and inoculation requirements for their destination, either through the [FCDO travel advice](https://www.gov.uk/foreign-travel-advice) or [NHS fit for travel guidance](http://www.fitfortravel.nhs.uk/destinations.aspx) websites.
		2. Travellers are responsible for ensuring they do not have any health conditions that preclude them from travelling. If in doubt, travellers must seek guidance from their GP. The University’s insurance policy will not cover traveller’s medical expenses if they are travelling against medical advice, or the traveller is pregnant and within one month of the expected delivery date. A GP’s advice to pregnant women may extend the period of ‘no travel’ prior to the due date and advice given should be followed.
5. Equality and Diversity
	* 1. Where a traveller with a disability has need for support staff to travel with them, the funding for travel of support staff will be treated in accordance with ‘*reasonable adjustments’ (Equality Act 2010*). Suchscenarios will be judged for suitability and appropriateness on a case-by-case basis.
6. Business Travel Booking
	1. Travel Management Companies (TMCs)
		1. All travel bookings must be made in accordance with the policy and procedural requirements in place at the time of booking.
		2. To meet legislative requirements, travel bookings should be made through the University’s nominated [Travel Management Company (‘TMC’).](https://outlookuwicac.sharepoint.com/sites/Procurement/SitePages/Buyers-Guide.aspx) Other means of booking should only be considered where the TMC does not facilitate a booking option or there is an exceptional reason not to use the TMC (section 7.1.8 and 11 onwards detail minor exceptions to its use). Staff need to be aware that by not using a TMC they potentially risk corporate and personal liability for group bookings covering more than 24 hours.
		3. By placing bookings through the TMC as required by this policy, the University will be compliant with the UK Package Travel Regulations (see [Annex 2](#_Annex_1_Package) for further detail).
		4. For travel in non-EU countries where the University has local offices or partnership arrangements, travel booked by the in country local office for travel within those countries will be exempt from the Package Travel Regulations. Consequently, whilst booking though the TMC is still the preferred method, it is permissible for bookings to be made by the local office staff for travel within that country. The country office staff must ensure that any TMC used ‘within country’ holds a national bookings protection scheme licence (such as ABTA in the UK.) All locally booked travel must comply with all other requirements of this policy.
		5. Additional travel that is not on the original authorised approval will require a separate application.
		6. When staff members are travelling as part of a group with students, the guidance on the [Procurement Intranet Site](https://outlookuwicac.sharepoint.com/sites/Procurement/SitePages/Buyers-Guide.aspx) for student group bookings **must** be followed. Staff travelling with students and who do not book via a recognised TMC (for trips of a duration of more than 24 hours) are themselves acting as a broker and as such risk incurring corporate and personal liability as well as reputational damage in the event of travel issues.
		7. TMCs provide emergency support 24/7 this is a level of cover that the University is unable to replicate for bookings made outside of the TMC.
		8. Exceptions for not utilising a TMC are listed below:
	* Day trips of less than 24 hours duration do not constitute a package arrangement and are therefore exempt.
	* Pre-booking accommodation far in advance for un-named travellers.
	* The TMC does not provide travel to or accommodation in an area. Before booking the booker should first contact the TMC to discuss options offered elsewhere, and query whether the TMC can meet the offer.
	* A specific requirement cannot be met. The booker should first contact the TMC to discuss potential options.
	* The use of a local coach company for UK day travel (less than 24 hours) is acceptable.
	* Emergency situations.

The reason for the exception should be fully documented and agreed with the budget holder. Once approval is granted the booking may proceed. Aside from the situations outlined above any variations should be exceptional rather than routine in nature and will be regularly audited.

1. Insurance cover
	* 1. The University’s corporate insurance policy covers staff whilst on business travel. This cover includes medical expenses, personal property, business equipment, money, personal injury and liability, travel disruption and evacuation and legal expenses. Details of the covers are available from the [Finance Website](https://outlookuwicac.sharepoint.com/sites/Finance/SitePages/Insurance.aspx). Additional insurance is not necessary, and Cardiff Met will refuse reimbursement of insurance costs taken out independently. The only exception is international car hire and staff should check the level of cover included in overseas hire arrangements. Where additional overseas car hire insurance is required, the University will refund the expense.
		2. For insurance purposes it is important when travelling overseas, that formal notification and a risk assessment is made in advance of the journey. Approval via the [Overseas Travel System](https://cis.cardiffmet.ac.uk/overseastravel/) completes this requirement.
		3. Travel to locations where the Foreign, Commonwealth & Development Office [travel advice](https://www.gov.uk/foreign-travel-advice) guidance indicates a cause for concern, where there is advice to ‘avoid travel’ or ‘avoid all but essential travel’ requires confirmation of cover from our insurers. In such cases, please discuss with the Finance Department prior to booking and travelling by contacting insurance@cardiffmet.ac.uk and obtain written agreement from the relevant VCEG member.
		4. Further Insurance travel advice can be viewed [on the UMAL travel web page](https://umal.co.uk/travel-hub/pre-travel-advice/).
		5. If you extend your time abroad for private travel which does not constitute Cardiff Met business, you are not covered by Cardiff Met insurance. Personal insurance is required for any period beyond 24 hours of extended travel.
		6. Accompanying spouses/partners etc are not covered by Cardiff Met insurance.
		7. When hiring transport overseas ensure that comprehensive insurance cover is included.
		8. The University insurers require travellers to report any loss, theft, or damage to either the local police or, where appropriate, the airline (or other carrier) within 24 hours and obtain a written report.
		9. All insurance claims must be submitted via the Finance Department. Staff members must notify the Finance Department immediately upon deciding that a claim is to be submitted, even if overseas insurance@cardiffmet.ac.uk
2. Combined Business and Personal Travel
	1. Approval and cost
		1. Combined business and personal travel, including travel with a spouse or partner, is acceptable, subject to prior agreement of the Dean of School / Head of Department, and subject to:
		2. The cost of the business part of the travel is not increased as a result of the non-business travel elements i.e., a single room rate is claimed.
		3. Appropriate leave being approved by the traveller’s line manager prior to making the travel arrangements.
		4. Companions travel and related costs must be invoiced separately and paid for privately.
		5. Obtaining separate insurance cover. University insurance will only apply to the business elements of the travel and personal travel insurance should be arranged to cover any personal extensions to the trip and to provide full cover for travelling spouses and partners.
		6. There should be no additional cost to the University resulting from extended travel. If any such cost is identified, it must be reimbursed.
3. Travel Options & Requirements
	* 1. In most instances, the TMC will provide various travel and carrier options. Unless there are significant business drivers for using an alternative, the traveller should select the option that combines best value with, sustainability, a reasonable route and travel duration.
		2. See sections 11 to 16 for each type of travel. As a rule, economy/standard travel options are to be followed.
		3. People travelling on University business should do so in a manner that is safe, considerate of their well-being, efficient, environmentally responsible and represents good value. The following sections outline the methods of travel available and their requirements.
4. Public Transport
	* 1. For travel by bus, tube, local rail, local ferries etc. all tickets must be retained as a receipt in support of expenses claimed outside of TMC arrangements. Claims for journeys using an oyster card or similar and where a ticket is not required, may be made by highlighting the relevant journey on a printout of your journey history statement. Please redact personal details.
5. Rail & Ferry Travel
	* 1. All rail & boat travel, whether in the UK or overseas, must be booked through the TMC. The only exception being where the TMC is unable to facilitate a local service booking.
		2. The University expects Travellers to use standard class travel unless:
	* The cost of first class is no higher than standard class.
	* The member of staff is required by the University or other sponsoring organisation to travel with someone from another institution who is not travelling in standard class or equivalent.
	* The VCEG line manager or for the Vice Chancellor, the Chair of the Board of Governors, grants an exception on a business need basis.
6. Coaches
	* 1. Coach travel may be booked either by a phone call to the TMC or where the TMC is unable to provide local assistance, directly with the provider. If classes of coach travel are available, then the same rules as for rail travel apply.
		2. For UK travel of less than 24 hours duration direct booking with the coach company is allowed.
7. Cars
	* 1. Cardiff Met expects the majority of travel undertaken on official business to be by the least expensive form of transport. The University has several pool cars. These are available for booking and for local travel and should be considered as a first option. The internal hire rate is more competitive than vehicle hire or the use of private cars. The link to pool car booking can be found on [the Campus Services webpage](https://outlookuwicac.sharepoint.com/sites/Estates/SitePages/Campus-Services/Home.aspx). Note that pool cars are not available for private use as this generates a taxable supply.
		2. A member of staff using their own private motor vehicle for approved business journeys, will receive reimbursement in accordance with the rates listed in [Annex 3](#_Annex_2:_HMRC). These rates are based upon the rates contained within the HMRC’s Statutory Car Mileage Allowances.
		3. If a private vehicle is used it is necessary to ensure that the insurance policy is suitably endorsed for business purposes. Before travelling, please refer to the University guidance on [driving for work](https://outlookuwicac.sharepoint.com/sites/health-safety/SitePages/Workplace/Travelling.aspx) and ensure that your details are included on the driving for work register.
		4. Car Hire in the UK: Travellers must book through the University’s existing vehicle hire arrangements – details are on the University Procurement site - [Buyer's Guide.](https://outlookuwicac.sharepoint.com/sites/Procurement/SitePages/Buyers-Guide.aspx) To avoid raising individual tax liabilities, cars should be hired in the name of Cardiff Met. Cars hired in this way are covered by the University’s insurance.
		5. Car Hire overseas: All overseas car hire should where possible be booked through the TMC. When independently hiring transport overseas ensure that comprehensive insurance cover is included or separately purchased.
		6. Car Parking: Receipts are required for all expenditure claims. Where parking charges are paid for by mobile phone a copy of the receipt (print out) from the provider (redacting personal information) can be attached to the claim as evidence of the expenditure.
8. Air Travel
	1. International Air Travel
		1. The selection of flights by the traveller should not deviate from the most economic itinerary without a clear business benefit for an alternative or to avoid significant time disruption. Choice must be regardless of the carrier or traveller’s membership of any loyalty schemes.
		2. Lowest fare: Connecting flights will be used where reasonably practical to obtain the lowest fares. However, where considered, stopovers should not normally exceed 2 hours and will normally be within a 2-hour range of the start or end of the journey.
		3. Reasonable alternative flights: will be assessed by the following criteria:
		4. One change is acceptable if the total journey is not increased by more than 2 hours (dependent on destination) and the stopover is near the beginning or end of a long-haul flight.
		5. The hours of the flight are not considered unsociable i.e., the traveller does not have to leave home before 6.00am or return after 10.00pm.
		6. The alternative airport is within 1-hour travel (time by land) of the preferred airport. Travellers will not be expected to change airports for connecting flights.
	2. Class of travel
		1. All flights below 7 hours should be in economy class.
		2. Flights 7 hours or above should be in economy class with sufficient rest period at either side of the trip. If this rest period is not possible, then business class may be considered. Prior to booking the VCEG member will decide if business class is appropriate and in line with the relevant budget.
		3. Instances where the economy class travel may be waived are where:
	* an airline promotion results in a fare available in a higher-class cabin that is the same or lower price than the best available economy fare.
	* the traveller is appropriately required to travel with a person from another organisation who has proper access to a higher-class travel.
	* advice from a qualified medical practitioner dictate.
		1. Any travel proposed to be undertaken in any cabin other than economy must be subject to prior VCEG member approval, or in the case of the Vice Chancellor by the Chair of the Board of Governors.
		2. Any cabin upgrade to a premium economy or Business Class that is not free of charge, must meet one or more of the classes of travel criteria above.
		3. Cabin upgrades will not include First Class other than in exceptional, non-recurring circumstances and subject to prior approval of the VCEG line member, or in the case of the Vice Chancellor by the Chair of the Board of Governors, on a case-by-case basis.
	1. Type of Ticket
		1. For certain trips the TMC will offer a charity fare, at a rate which is not available on the open market. Such tickets are usually fully refundable up to 11 months in advance and often come with extra baggage allowances. Where available these should be the first-choice option.
		2. If a charity fare is not offered then a non-refundable and fully restricted ticket is to be the first-choice option, along with the consideration of using alternative airports. Restricted tickets must be used if the saving is greater than 20% unless there is a strong likelihood of them being changed for a justifiable reason.
		3. Ticket restrictions: Travellers should make themselves aware of different restrictions applicable as well as costs associated with changes to tickets for their business trips. The TMC provides advice and training on this.
		4. Last minute bookings: booking air travel at full fare or waiting to book flights at the last minute solely for the purpose of using upgrade certificates is not acceptable. Last minute bookings should only be processed due to pressing and legitimate business reasons.
	2. Other Flight Guidance
		1. Changing flight arrangements: Changing flight arrangements during a trip will incur itinerary amendment charges and may result in loss of savings on advanced travel purchases, such changes should be kept to a minimum. Any changes must be notified to the TMC without delay.
		2. Baggage costs and restrictions: Due consideration must be given to avoiding additional charges arising from cabin or checked baggage that is not included with the lowest viable fare for any journey.
		3. On certain routes and airlines, the TMC will be able to offer ‘academic’ and ‘charity’ fares. These are not available to the public and can often include higher checked baggage weight allowances. Such fares must be considered where additional baggage is a necessity and a fully flexible ticket is required.
		4. Unused tickets: When tickets are not or are only partially used the unused tickets should be returned to the TMC as soon as possible so that the ticket can be changed or refunded.
		5. Blacklisted airlines: any proposed air travel itinerary that includes utilising any airline that is on the blacklisted airlines listings published by the UK Civil Aviation Authority, the EU Commission, or the USA Federal Aviation Administration, will not be approved other than with prior express permission and in exceptional circumstances by the VCEG member.
		6. Airport lounges: In order to comply with HMRC guidance, the University will not cover the cost of annual memberships or subscriptions to airport lounges or airline clubs.
		7. The University will pay the costs of a travellers’ access to airport lounges on a journey-by-journey basis where:
* there is a connection between flights of at least 2 hours duration.
* the journey is long-haul and involves multiple stops or connections.
* there is a delay of at least 2 hours to the scheduled flight departure time.
	+ 1. Frequent flyer and other incentive schemes: Any individual membership of a loyalty or incentive scheme must not influence any travel decisions.
		2. Air miles and similar reward scheme benefits earned through official travel may be used to “purchase” enhanced facilities on University business travel such as seat or facility upgrades, priority booking or departure lounges. They must not be used for personal benefit.
		3. In general, air miles (or credit card points) are not a taxable benefit, if they were acquired in the same way as applies to any other member of the public. They would become taxable if.
* There were purchased in a block by the University for staff use.
* They were the result of an offer that was only available to Cardiff Met staff and not to other customers.
* HMRC guidance can be found [here](https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim21618)
	1. Domestic air travel.
		1. In terms of carbon emissions, flying should be considered as the last resort for UK travel, unless the budget holder and line manager approve due to practical constraints.
		2. Domestic air travel is defined as all travel within the UK and Republic of Ireland and should only be used where the cost/time benefit can be demonstrated. This should consider the associated costs (e.g., car parking, Heathrow express etc), rail travel should be considered as an alternative for all UK domestic travel. All domestic air travel is to be in economy class. First and business class travel is not permitted without the prior approval of the VCEG line manager or in the case of the VC the Chair of the Board of Governors.
		3. All other guidance is in line with international air travel.
	2. Airport to Venue Transfers
		1. Where possible and practicable, public transport should be utilised, taking into consideration cost, time, and personal safety.
		2. Transfer services may only be used in the UK where:
* several staff are travelling, and the cost of the transfer is lower than the combined cost of rail or car hire and / or parking charges.
* the amount of baggage required by the traveller makes public transport impracticable.
* the return air journey into the UK arrives during the evening or after a flight of such duration that public transport is not practicable and self-drive car hire may be an inappropriate duty of care risk.
	+ 1. Overseas: the principles of what is permitted in the UK, depending upon the duration of the flight, should be applied but with the additional consideration of traveller safety and the suitability and safety of local public transport.
		2. Where appropriate, the TMC should be consulted as to the most practical and safe options available for overseas transfers, and where possible, these should be pre-booked as part of the travel itinerary.
1. Taxis
	1. Using Taxis
		1. The use of taxis in the UK or overseas must be undertaken with due regard to the traveller’s safety and wellbeing.
		2. Domestic use: Within the city of Cardiff, a taxi should only be used where it is not cost effective, practical, or safe to use public transport, a University pool car or a staff member’s own vehicle.
		3. Elsewhere in the UK, a taxi should only be used where it is not practical, safe, or cost effective to use public transport, a self-drive hire vehicle has been used for the journey to the location, where hours are anti-social, or if it is cheaper for several Cardiff Met staff travelling together.
		4. Taxi use for visitors is granted at the budget holders’ discretion, bearing in mind timing and availability of public transport. It is recognised that on occasion staff may be required to accompany visitors.
		5. Overseas Use: Where no other appropriate form of transport is available or suitable (e.g., late-night travel, no practical public transport links, or potential risk to personal safety). Where possible overseas taxis should be pre-booked with the TMC but if this is not possible, the University will reimburse the cost of taxi fares incurred whilst travelling on University business. Efforts should be made to identify reputable or licenced taxi operators.
		6. Receipts for all taxi journeys must be obtained to support claims for expenses.
2. Anti-Social Hours
	* 1. The method of transport should take account of the length of time a member of staff is expected to travel and the timing of arrival and departures. Where public transport options are unlikely to be available or safe then staff are expected (where possible) to obtain the prior agreement of the budget holder to use an alternative means (i.e., taxi). In addition, the reason for the variation must be stated on the travel application form and [expense claim form](https://outlookuwicac.sharepoint.com/sites/Finance/SitePages/Stationery.aspx) if used.
3. Travelling to work:
	1. Travelling from home to work
		1. Expenses from home to the permanent place of work are never reimbursed. Determination of a permanent or a temporary workplace is an important HMRC consideration as follows.
		2. The proportion of time an employee spends at a particular workplace is a factor in determining a permanent workplace. Attendance of only one or two days a week may establish a permanent workplace, if done on a regular basis and if the visits are for a continuing purpose (i.e., lecturing on a course).
		3. A temporary workplace is where an employee goes to perform a work-related task for a temporary purpose or a limited duration. To comply with HMRC guidelines it must be for a period of less than 24 months and the employee must spend less than 40% of his/her working time for the University at that location.
		4. The University will reimburse the costs of necessary travel on University business between the University workplace and a temporary place of work (i.e., for a meeting or other purpose). Reimbursement will be at the lower cost of travel originating from either the permanent place of work or from home.
4. Accommodation
	* 1. Where possible accommodation should be booked via the [TMC](https://outlookuwicac.sharepoint.com/sites/Procurement/SitePages/Buyers-Guide.aspx). All overnight accommodation must be appropriate for the purpose of travel and meet the following criteria, except where the accommodation is provided as part of a conference package or where a host organisation has provided access to competitive, locally negotiated rates.
		2. Appropriate accommodation is defined as a hotel of a three-star rating in the UK and the equivalent overseas except where.
* Genuine safety or security reasons dictate otherwise.
* The TMC does not have access to a conference hotel or conference rates. In such cases bookings can be made via the purchase order or purchasing card route.
* In some cases, attendance at a hotel or conference venue which academics from other Universities are booked into may be preferrable for networking opportunities. Prior budget holder agreement is required in writing for such arrangements.
* Occasionally, hotels of higher star rating may offer promotional pricing that is lower priced than a three-star hotel. Provided the Traveller can evidence the price differential, booking a higher star hotel is acceptable.
	+ 1. Serviced apartments available via the TMC are acceptable.
		2. Where accommodation is available via Booking.com or Expedia but the TMC website appears unable to offer the same, please screenshot the website page and send to the TMC asking if they can match the arrangement.
		3. Online accommodation brokers i.e., Airbnb or similar. While it is recognised that broker sites can offer a diverse range of accommodation styles and locations and can often be price competitive, at this time, any assurance of quality and suitability is considered inadequate and is often based solely upon user ratings.
* These brokers currently do not make checks or inspections of fire precautions and escape routes, access security, electrical and wiring standards, insurance cover nor the presence, suitability, and operability of safety devices such as CO2 monitors. Neither are any suitability checks undertaken on the property owners.
* Brokers do not accept liability in the event of death or injury when using accommodation advertised through their site.
* Therefore, the University does not currently consider the use of an accommodation broker to be suitable. The TMC will not offer such accommodation and staff should not book such accommodation via brokers.
	+ 1. Hostel accommodation is permitted provided reasonable due diligence is undertaken on the hostel prior to booking.
		2. In certain circumstances advance accommodation bookings are required where the travellers’ names are unknown. Where it is not possible to make such bookings via a TMC an exception can be made to secure accommodation with a University purchasing card.
		3. HMRC have withdrawn the dispensation for payments made for overnight stays with family and friends. No accommodation allowance may be claimed; however, staff are entitled to claim the current single person daily subsistence value currently stated in the [Annex 3](#_Annex_2:_HMRC) (for themselves only). All subsistence claims must be receipted.
1. Cancellations
	1. Cancellation guidance
		1. Any cancellations of a booked itinerary are likely to incur charges. Except where a cancellation is necessitated by a University directive or the risk rating of the destination increases, all reasonable efforts must be made to avoid such charges. It is the traveller’s responsibility to inform the TMC of any cancellation at the earliest opportunity. Where any cancellation arises from the travellers’ own itinerary changes which are not promptly communicated to the TMC, then at the discretion of the budget holder the traveller may be personally responsible for the cancellation charges.
2. Subsistence Rates
	* 1. UK & Overseas subsistence: Cardiff Met will reimburse reasonable actual expenses incurred up to the current subsistence rate by a member of staff working away from their normal place of work and on official business for Cardiff Met. In authorising claims Budget Holders should bear in mind the time spent away from Cardiff Met and a guide is set out in [annex 3](#_Annex_2_Reimbursement). The cost of one alcoholic drink will be refunded where included in a meal package.
		2. Exceptions to the current rates must be agreed in advance with the budget holder and must be fully receipted.
		3. Unspent daily subsistence allowances cannot be rolled forward to the next day.
		4. Excessive subsistence claim reimbursements will be restricted by the Budget Holder to the limits set out in [annex 3](#_Annex_2:_HMRC)
		5. All claims for subsistence reimbursement must be supported by receipts.
		6. It is the employer’s duty to prove to HMRC that travel and expense payments to employees represent a reimbursement. To satisfy these requirements, original receipts or other acceptable proof (showing cost and date) must be submitted to support expense claims. Under HMRC rules, claims without receipts are capped at £10 per day – see section 25 and [Annex 3](#_SUBSISTENCE_UK)
3. Per Diems
	* 1. The University does not operate a general per diem subsistence policy. There are no exceptions to this. All expense claims must be fully receipted and authorised by the budget holder. Where receipts are not provided the maximum £10 a day rule will apply (refer to section 25).
4. Courses & Conferences
	* 1. Training and conference attendance must be approved in advance by the line manager and the budget holder. They may be booked directly with the event organiser using a University procurement card.
		2. The expenses relating to travel to courses and conferences are covered by other sections of this policy.
		3. Where staff are expected to dine at the conference venue as part of the course/conference, the cost of any meals taken which are not a part of a conference package will be reimbursed in line with the set [subsistence rates](#_SUBSISTENCE_UK) (annex 3)
		4. Where accommodation is not included as a part of the package, the above guidance applies.
5. Miscellaneous Expenses
	1. Passports
		1. Passport costs will not be reimbursed unless the claim is for the additional fee for a 50-page passport or for a second concurrent passport required for University business purposes. Prior authorisation of the budget manager is required before such a passport application is made.
	2. Visas
		1. Visas required for University business purposes are an eligible expense and the cost will be reimbursed. Note this differs from the cost of relocation visas and separate guidance is available on the [Policy Hub](https://www.cardiffmet.ac.uk/about/policyhub/Pages/default.aspx) under the Relocation Expenses Policy.
	3. Gifts and Hospitality
		1. Gifts and Hospitality received or offered when travelling must be actioned in line with the University’s [Gifts and Hospitality Policy](https://www.cardiffmet.ac.uk/about/policyhub/Pages/default.aspx). Prior approval must be obtained in line with the policy thresholds.
	4. Phones and Wi-Fi
		1. Personal phones charges and contracts cannot be reimbursed as to do so has HMRC tax implications. However, one off charges, when travelling and urgent or emergency matters arise will be considered where justification and supporting documentation is provided to the budget holder.
		2. Budget holders may make an exception where the overseas purchase of Wi-Fi is required to enable staff to continue working while on business travel.
	5. Incidental Travel Expenditure
		1. Staff should note that when travelling, items of a personal nature, such as toiletries, newspapers, cigarettes, mini-bar drinks, film hire, medication, sweet, snacks etc must be paid for personally and must not be charged to the University. The University will not pay for suitcases, clothes or other travel items.
		2. Laundry costs if staying for 4 or more consecutive nights are allowable. Laundry for stays of a shorter duration and unnecessary or excessive laundry costs will not be reimbursed.
		3. In urgent or emergency situations, low value items can be purchased to facilitate continued working or safe travel. Items must be fully receipted, documented, and justified to the authorising budget holder.
		4. It is recognised that when undertaking business travel that it is not always possible to prebook all incidental expenses. In such cases an [expense claim form](https://outlookuwicac.sharepoint.com/sites/Finance/SitePages/Stationery.aspx) accompanied by supporting receipts should be completed, authorised by the budget holder and submitted to staffexpenses@cardiffmet.ac.uk. Further guidance can be found in annex 3.
		5. Only Budget Holders are authorised to approve claims for the reimbursement of expenses incurred. Budget Holders cannot however approve their own claims for expenses. In such circumstances the appropriate line manager and budget holder must approve the claim. It is both the claimant and the Budget Holder’s responsibility to ensure that claims made are for legitimate expenses and are authorised within approved limits.
	6. Childcare
		1. The University does not fund childcare or other carer costs in any circumstance when a member of staff works outside of standard hours or when travelling.
	7. Vaccinations
		1. The University will reimburse claimants for costs associated with vaccinations and other necessary medical requirements specifically required for overseas business travel. Receipts for vaccination/other medical charges should be submitted with any claim.
		2. The University does not reimburse the cost of vaccinations or medicines which are not a requirement of the business travel. At certain points in the year the University may offer the opportunity for a flu vaccination which will be provided by an agreed supplier. There is a similar arrangement in place for the provision of eye test. **Staff cannot claim flu vaccination nor eye test costs via staff expenses.**
6. HMRC Requirements
	* 1. The University complies with the requirements of HMRC. By following these guidance and procedures, no tax liability should arise from the reimbursement of travel expenses, necessarily incurred on the business of the University. Staff do not need to report travel expenses and/or benefits received during their business travel duties to HMRC at the end of each tax year.
		2. It is essential that staff are compliant with the requirements of this policy and follow the procedures laid down. HMRC auditors can visit the University and inspect expense records. Breaches detected could result in penalties being imposed on the University and tax liabilities for individuals arising.
		3. All expense claims should be accompanied by receipts. It is accepted that it may not always be possible to obtain receipts whilst overseas and in accordance with HMRC guidelines on personal incidental expenses, a maximum subsistence claim of £10 per night will be refunded without receipts. Note that the £10 is a part of the daily allowance and not an addition to it. When claiming un-receipted expenses, you must provide a detailed listing of the un-receipted items you are claiming, together with the approximate value for each item (up to £10 in total). Claims which merely state £10 unreceipted expenses will not be reimbursed.
7. Advances
	1. Requesting an Advance
		1. It may occasionally be appropriate to receive a cash advance for expenses instead of claiming expenses retrospectively. For that reason, it is possible to request an (optional) advance when completing the travel system application.
		2. Requests for advances should not be made for values of less than £100.
		3. Receipts from currency conversion costs must be retained and returned with the [Advance Expense Return Form](https://outlookuwicac.sharepoint.com/sites/Finance/SitePages/Stationery.aspx).
		4. Authorised requests for advance expenses should be received in the Finance Department no less than 2 weeks before the start of a trip. It is recommended checking well in advance of travel that the authorised documentation has been received by Finance by contacting advanceexpenses@cardiffmet.ac.uk
	2. Accounting for Advances
		1. In cases where an advance expense payment is made, a detailed breakdown of expenditure against the advance must be accounted for using the [Advanced Expenses Return Form](https://outlookuwicac.sharepoint.com/sites/Finance/SitePages/Stationery.aspx).This form must be submitted to the Budget Holder for approval, who will forward it on to the Finance Department advanceexpenses@cardiffmet.ac.uk . Further information can be found in [Annex 5](#_Annex_4_).
		2. Unspent monies, in £ sterling only must be returned to the Finance Department immediately on return from travel. Details of payment methods are on the returns form and are included in [Annex 5](#_Annex_4_) below. Receipts for all currency conversion costs should be attached to the expense return form.
		3. All Return Forms should be accompanied by receipts, bearing in mind the daily allowances.
		4. If staff have more than one advance outstanding at a time, they will not be awarded a further advance. Existing advances must be accounted for and returned before a new advance is permitted.
		5. The University reserves the right to recover any outstanding advances from any monies owed or payable.
		6. Advances, in total or in part, which have not been accounted for and which have not been repaid to the University will generate a tax liability and a tax return will be due by the staff member to HMRC.
8. Financial Regulations
	1. Relevant Guidance
		1. All claim forms submitted within the provisions of this scheme are subject to the following: -
		2. All claims for reimbursement of mileage expenses must be approved by the Budget Holder and submitted monthly on a form approved by the Director of Finance, usually within one week of the end of the monthly period in which they are incurred.
		3. All other claims for reimbursement of expenses, duly supported by receipts (unless otherwise stated) must be approved by the Budget Holder and submitted immediately upon return to Cardiff Met.
		4. Authorisation of the expenses must only be made if the Budget Holder is satisfied that the expenses were approved and necessarily incurred and that the allowances claimed are properly payable.
		5. Claim forms submitted more than three months after the expenses were incurred must be accompanied by a letter of explanation for such delay and shall only be paid at the discretion of the Budget Holder having regard to the circumstances.
		6. Payment will not be made for any claim for expenses incurred which do not conform to the provisions of this policy.
		7. Authorised forms with supporting documentation should be sent to the Finance Department or be emailed by the authorising budget holder or delegated budget holder to staffexpenses@cardiffmet.ac.uk
9. Roles and Responsibilities
	* 1. This policy is in place to provide a safe and responsible approach to business travel. Any abuse or deliberate disregard of any aspects of the policy are likely to lead to disciplinary proceedings.
10. Related Policies and Procedures
	* 1. The policy should be read in conjunction with other relevant [University policies.](https://www.cardiffmet.ac.uk/about/policyhub/Pages/default.aspx)
		2. Regulatory guidance is outlined at [Annex 2](#_Annex_1_Package)
11. Review and Approval
	* 1. The Business Travel Expenses Policy is updated by the Finance Department every 3 years.
		2. Approval is via Academic Board
12. Annex 1 - University Travel Hierarchy Consideration



* + 1. Where time and cost allow, staff should take the above hierarchy into consideration when planning business travel, with digital communication as the preferred option and air travel as the last resort.
1. Annex 2 - Package and Linked Travel Regulations

The Package Travel and Linked Travel Arrangements Regulations 2018 (‘PTR’)

The PTR covers travel arrangements which involve 2 or more types of travel services or components i.e., transport, accommodation, car hire, another tourist service (e.g., admission tickets, passes, equipment hire). These travel arrangement, will be considered a "*package*". The Regulations do not cover trips which do not involve more than 1 element or are for less than 24 hours (unless there is overnight accommodation).

The Regulations were designed to protect consumers. However, in some circumstances they may also apply to and protect business travellers.

The legislation is currently considered ambiguous in regard to business travel and, in the current absence of any case law to provide clarity on this matter, the University’s lawyers have recommended that the University proceeds on the basis that the PTR could apply to our business travel activity. The PTR could result in the University incurring unexpected liability should things go wrong, or the travel suppliers fall into insolvency.

Where the PTR apply, they:

* make the travel agent / organiser responsible if the travel services are defective (such as poor quality) and for death injury and illness claims so the traveller does not have the problem of dealing with overseas suppliers and can sue the travel agent / organiser directly for the negligent services of an airline, hotel, transport provider (the liability of the agent will be unlimited)
* oblige the travel agent / organiser to consider a price reduction or compensation where things go wrong.
* make the travel agent / organiser have in place a tour operators public liability policy insurance; and
* require that the travel agent / organiser provide financial security for its own potential insolvency and if the package includes an air travel component, then an ATOL licence administered by the Civil Aviation Authority.

By routing all travel arrangements through a TMC, any obligation or liability arising from the PTR would be borne by the TMC rather than the University.

1. Annex 3 - Reimbursement Rates for Travel & Subsistence
	* 1. The following rates of travel and subsistence will apply in accordance with the Scheme for Statutory Car Mileage Allowances (HMRC)
		2. Use of private vehicles
			1. Where a member of staff uses a private motor vehicle for approved business journeys, the following HMRC rates of reimbursement apply: -

|  |  |
| --- | --- |
| Category | Rate |
| Private cars: First 10,000 business miles\* | 45p per mile |
| Private cars: Over 10,000 business miles\* | 25p per mile |
| Private motorcycles\* | 24p per mile |
| Private bicycles\* | 20p per mile |
| Passengers\* | 5p per mile for carrying fellow employees on a business journey |

**\* ensure that driving for work requirements have been completed prior to travelling**

* + - 1. Where a member of staff is eligible to claim travel between Llandaff & Cyncoed campuses, this is to be calculated at 5 miles each way.
1. Subsistence Rates

The University will reimburse the actual receipted cost of an individual’s meals and refreshments while travelling on University business up to a maximum cost of £35 per day in the UK and £50 per day when overseas.

The amount claimed is expected to be proportionate to the destination and the length of time away. Where an excessive claim is submitted, budget holders are advised to limit reimbursement in line with the following.

|  |  |  |
| --- | --- | --- |
| Hours away | UK reimburse up to | Overseas reimburse up to |
| 4-6 | £10 | £10 |
| 6-12 | £20 | £30 |
| 12-24 | £35 | £50 |
| Total in 24 hours | £35 | £50 |

It is important to note that at Cardiff Met subsistence will be reimbursed on actual costs incurred up to the (reasonable) limit. Receipts must be provided. **Where no receipts are supplied a maximum of £10 only will be reimbursed in a 24-hour period.**

Staff expense reimbursement claim forms can be found on the [Finance Department Webpage](https://outlookuwicac.sharepoint.com/sites/Finance/SitePages/Stationery.aspx)

1. Annex 4 - Staff Overseas Expense Claims.

(Not Advance Expenses which are shown separately in Annex 5):

* + - 1. For foreign currency payments paid by CARD, attach the receipts to the claim and use the sterling amount charged to your credit card statement. Add the amount paid in sterling (not in the foreign currency) to the claim form.
			2. For payments made by other methods please attach all receipts to the expenditure return. Where known add the relevant currency conversion exchange rate. If the exchange rate is unknown, then the rate on the day your form is processed by the Finance Department will be used. We use the [XE.com](http://www.xe.com/currencytables/) website.
			3. You may include the costs of currency conversion transactions in your claim. Attach exchange receipts as evidence of the conversion fee.
1. Annex 5 Advance Expense Returns
	* + 1. All receipts for expenditure incurred & any unspent amounts must be returned to the Finance Department with a completed [Advanced Expenses Return form (C2)](https://outlookuwicac.sharepoint.com/sites/Finance/SitePages/Stationery.aspx) within 14 days of your return journey.
* **Money can only be returned in sterling £GBP.**
* Unconverted/unreturned advances will be charged as a cost to the Budget Holder.
* The return form can be found [here.](https://tsr.cardiffmet.ac.uk/Units/FIN/SitePages/station.aspx)
	+ - 1. Remember to add currency conversion costs to your claim form.
			2. You can return unspent sterling back to the University in the following ways.
				* Credit Card – contact the Finance Department, state the payment is for return of an advance expense.
				* Bank Transfer
* Payable to Cardiff Metropolitan University – details are on the claim form.
* Use your name & budget code as reference.
	+ - 1. Details of types of expenditure made must be included on the Advance Return Expense form.
			2. Details of the method and date of repayment must be noted on the Advance Return Expense form.

If you have any queries regarding this process, please discuss with your Budget Holder prior to incurring expenditure and commencing your travels.