

TRAVEL AND EXPENSES POLICY

Effective Date: 1 February 2026

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Purpose and Context

The purpose of this policy is to set out a framework and procedure staff must follow when incurring business-related travel and expenses.

It is accepted that staff travel is sometimes a necessary part of university business, but the University is also committed to reducing the impact it has on the environment through the CO2 emissions business travel produces. Wherever possible and practical, online virtual facilities should be used in place of travel, which will contribute to our aim of being net carbon neutral by 2030.

Scope

This policy applies to all members of staff and University Council members, including subsidiaries. A member of staff is defined as someone with a current contract of employment at the point of carrying out the duties for which a claim for expenses is being made.

Introduction

This policy outlines the procedures for authorising and reimbursing business expenses related to UK and overseas travel, as well as other miscellaneous items. Expenses may be incurred via university purchase order, purchasing card, Travel and Expenses credit card, or personally by staff members.

All expense claims must comply with the University's Financial Regulations and Procedures. For example, travel expenses paid using a purchasing card must adhere to both the staff expenses policy and purchasing card guidelines.

Reimbursement is only permitted for expenses that are **wholly, exclusively, and necessarily** incurred in the course of university business. This aligns with HMRC guidelines to avoid tax liabilities for both the claimant and the University.

Compliance with these procedures is mandatory for all staff, **regardless of the funding source**. If an expense or benefit is not covered in this document, or if there are queries about the policy, staff should first consult their line manager, the Budget Holder or Finance Business Partner, who may escalate to Financial Services. Any necessary advice from HMRC will be sought by Financial Services.

This guidance applies to all University employees, including members of the University Council and its Committees. The procedures ensure that staff are reimbursed for legitimate business expenses and provide a clear mechanism for doing so.

Where benefits are subject to tax or NIC, and expenses fall outside this policy's scope, the University will issue a P11D or P9D form after the tax year ends. This will be submitted to HMRC and provided to the employee for their tax return.

Travel Arrangements and Business Expense Claims Procedure

The University will reimburse staff for costs incurred wholly, exclusively and necessarily in the performance of the duties of their employment. These costs should not exceed the amount set out in this policy and staff are expected to minimise the costs and obtain value for money.

Before Travelling

There must be a genuine business reason, with full budgetary evaluation, all safety measures and risks considered, for every trip, including any expenses incurred. Where a trip is genuinely required, sustainability should be considered, and where possible, trips should be consolidated and the most sustainable options sought. In all cases, the budget holder must confirm that there are sufficient funds available.

In the pursuit of fairness and consistency, all expense claims are subject to this policy, regardless of the source of the income against which the expenses are charged. The fact that the income came from outside the University has no effect on the treatment of expenses paid to a member of staff.

Making a Claim

Expenses incurred on behalf of the University should be claimed in accordance with the policy and recorded in detail on the University Finance System so that claims are clear and auditable. Claims should be made within one month of the expense being incurred, or within one month of the member of staff returning from the trip. Claims must be supported by a receipt or statement of expenditure to evidence the claim being made.

Authorisation of Expense Claims

Expense claims must be entered onto the University Finance System (Unit4) by the claimant (or their delegate) and authorised as follows:

Claim submitted by	Authorised by
Staff other than the budget holder	Budget holder or Unit4 Substitute
Budget holder	Head of Department, School Dean or Director of Service.
Director of Service	Deputy Vice-Chancellor or respective Pro Vice-Chancellor
Deputy /Pro Vice-Chancellor / University Secretary /Dean	Vice-Chancellor
Vice-Chancellor	Chair of Audit & Risk Committee
Members of University Council (including co-opted members)	University Secretary

Once a claim is fully authorised, the claim will be paid on the next available payment run by the Purchase Ledger team. Claimants will receive a remittance advice confirming payment. Supporting documentation is retained on the Finance System for audit purposes; claims should not be approved without the appropriate documentation. Any attempt to submit a false claim will be treated as gross misconduct under the University's disciplinary rules.

Accommodation

Overnight accommodation costs will be met by the University if staff are away from the normal workplace on university business and it is not feasible for staff to return home. There are University limits for overnight accommodation, which are per room per night, with breakfast included where available. If a member of staff is identified as having more than one permanent workplace, then accommodation costs must not be claimed on accommodation costs relating to either workplace.

If a business trip lasts more than one day and it is necessary to stay overnight, accommodation must be arranged prior to the trip. The University's Travel Management Company (TMC) should be used to book the accommodation. Where breakfast is booked as part of the stay, no additional claim can be made under the Benchmark Scale Rate.

For longer-term stays, the use of a serviced apartment / apart-hotel accommodation can be considered where it can be shown to be more cost-effective. Arrangements for this type of accommodation must be made through the Travel Management Company. Due to concerns of compliance with its duty of care, the University is unable to book accommodation for staff through

e.g. "Airbnb". Staff must not book accommodation through any peer-to-peer arrangement and will not be reimbursed for the costs.

For overnight stays, an allowance can be claimed for incidental expenses. Please refer to the Incidental Overnight Expenses (IOEs) for further information.

The University accepts that there may be occasions when it is not possible to restrict expenditure to the hotel limits, for example, if there is a shortage of accommodation because of high demand, or for certain international locations where concerns regarding the quality and/or state of the accommodation available within the limits identified. The University's Travel Management Company will provide advice on accommodation options, considering personal security, appropriate quality/services level and location-specific issues. Where justification to exceed the limits is established, authorisation from the appropriate authoriser as set out on page five, prior to any booking being made.

UK accommodation costs: Hotels and London and UK Core Cities, no more than £200. In the rest of the UK, the guideline of £100 per night should be used. The best value for money should always be sought. Further information about UK Core Cities can be found here:

<https://www.corecities.com/cities>.

When travelling outside the UK, HMRC accommodation rates should be used as a guide to what is acceptable expenditure for a hotel, whilst still seeking the best value. Details of the limits can be found here: [Expenses rates for employees travelling outside the UK - GOV.UK](#)

Advances

Advances can be paid to salaried staff for international trips and are 100% of the estimated cost of subsistence and travel that will be incurred whilst on a business trip, subject to a minimum of £100. The total value of advances paid to any individual must not exceed £1,000 at any time.

Staff approaching the end of the contract of employment must still be in employment three months after the end of their business trip to qualify for an advance.

Staff requiring an advance must submit an Advance Request at least 15 working days before the start date of the business trip through the University Finance System. Advances submitted on time with the appropriate authorisation will be paid a minimum of three working days before the departure date of the trip.

Claims must be submitted within one month of the trip's end date. If claims are not submitted within this timescale, the University reserves the right to recover the Advance from unrelated travel and expenses payments or the next salary payment. Advances must be spent (or the balance returned) within 6 months of the date it was received.

Air Travel

All flights should be booked through the University's Travel Management Company. Staff should be mindful that once flights have been confirmed, there are often additional charges if changes need to be made, and in most cases, flights are non-refundable if trips are cancelled.

Flights within the UK should only be used where it can be demonstrated that a significant saving in overall travel costs can be achieved, including official time and/or subsistence costs. Internal air travel within the UK is only worth considering for journeys that would take more than three hours by train. The time needed to travel to the airport and check-in, as well as at the other end of the journey getting from the airport to the destination, all need to be considered, as well as the sustainability of other forms of transport. Fundamental issues of health and safety, and the need to be ready for work at the destination in a fit condition, appropriately rested and ready for business, should also be considered.

If additional expenses are incurred at an airport because of a flight delay, only the cost of qualifying subsistence can be claimed, and any other expenses must be met personally or claimed from the airline, where applicable. Similarly, purchases resulting from delays/lost luggage cannot be claimed from the University and must be pursued with the airline/airport.

Staff are only permitted to fly in economy class and the reasonable costs of booking seats on flights will be met by the University.

The University operates an annual “tax” for all flights, which is charged annually and based on the previous year’s travel, Schools and Services will be charged, following agreement by the Senior Leadership team on the amounts to be levied.

The University will not meet the cost of using an airport’s lounge during a business trip.

Alcoholic Beverages

Staff must reduce their Benchmark Scale Rate or Overseas Scale Rate claims by any alcohol purchases prior to making a claim. Claims for alcohol are only permitted for entertaining /hospitality, where there is a genuine business reason for the meeting.

Bank Charges and other Financial Charges

Where costs incurred on a business trip are charged to a personal credit/debit card, the University will not reimburse any charges associated with that, e.g. overdraft charges or fines as a result of exceeding card limits.

Benchmark Scale Rates

During a UK business trip, if staff are prevented from taking meals at their home or normal place of work, HMRC’s Benchmark Scale Rates (BSR) are payable if the relevant criteria are met. To qualify for the BSR, staff must meet all the following criteria:

- Be on university business for more than five hours and
- Be prevented from following their normal meal arrangements, and
- Incur expenditure in addition to their normal outlay, and
- Necessarily incur that expenditure.

It is important to ensure that the start and end times of the trip are included in the claim, as these are used to determine the following BSR payments:

Minimum journey time	Rate	Additional Rate if travel is still ongoing at 8 pm	Maximum total if travel is still ongoing at 8 pm
5 hours	£5	£10	£15
10 hours	£10	£10	£20
15 hours (and ongoing at 8pm)	£25	Not applicable	£25

If staff spend less than the BSR, only the expenditure incurred should be claimed.

For international travel, HMRC’s Overseas Scale Rates are payable; further details can be found in the Overseas Scale Rates section.

Car Mileage

A Mileage Allowance is payable for business journeys in the UK made in a privately owned car. Consideration should always be given to whether hiring a hire car would be cheaper, particularly for trips spanning several days where excessive mileage is likely. If a car is required for an overseas trip and a privately owned car is used, it must be demonstrated that it is more cost-efficient to do so rather than use a hire car.

If a privately owned car is used for business travel or in carrying out the duties of their role, staff must be in possession of a current and valid driving licence and must not be aware of any medical reasons why they should not drive. The vehicle must be roadworthy with a valid MOT certificate where appropriate, and the insurance policy must cover business use. Staff are required to complete a Drivers Questionnaire and submit it to the appropriate School or Service team, together with the supporting evidence.

Staff are required to declare that they hold the appropriate insurance before making a claim. The University does not provide insurance cover for privately owned vehicles and will not pay for damage incurred whilst on university business. The University will not accept any liability for any consequence arising from failing to comply with these conditions of use. Please see the University's policies on travel safety.

The current mileage allowance is 45p per mile, payable for the first 1,000 miles of a single trip. After exceeding 1,000 miles, the rate reduces to 25p per mile.

A return journey to and from the same destination is considered one single trip. For example:

- A journey to a conference with an overnight stay and the return journey home counts as a single trip.
- However, a business trip lasting five days with multiple destinations each day will apply the 1,000-mile limit per day, rather than for the entire trip.

In addition, HMRC caps the total mileage payable at 45p per mile to 10,000 miles per tax year. Where staff are paid at the lower rate of 25p, Mileage Allowance Relief may be claimed from HMRC.

If car mileage is claimed, only the mileage that is over and above the normal home-to-work journey is payable, regardless of the mode of transport normally used for commuting to/from work. Mileage from home to a normal place of work (ordinary commuting) is not reimbursable, even if staff are required to come into work out of hours (evenings/weekends). This still applies where staff choose to use their own car for business and commute to a place of work on the days when they are not normally due to work. Any related costs, such as parking, cannot be claimed.

Where possible and practical, staff should share cars when attending the same business event. In addition to the Car Mileage Allowance, a Passenger Allowance of 5p per mile (per passenger) is payable to the car owner for each qualifying business mile carrying the passenger(s) who must also be University staff.

The mileage allowance contributes to the cost of fuel and other costs of running a vehicle. The mileage allowance is only payable for trips using a privately owned car. Reimbursement of actual fuel cost is only made for trips using a hired vehicle.

Conferences, Courses and Training

Fees for training are allowable if the training is related to the current employment and will improve or reinforce the knowledge and skills required to carry out the duties of that employment. Specifically excluded are courses/conferences attended for personal reasons or personal education. Conference costs should be pre-approved and paid in advance.

Course attendance must be directly related to the business, and under no circumstances should staff pay for the cost of a course/conference personally, as this will result in non-payment of the claim.

When arranging attendance at a conference, consideration must be given to proportionate representation. Where more than one member of staff is required to attend the same conference, there must be a compelling business reason, and justification in the request.

Excess Baggage

If you need to take excess luggage, you should discuss options with the University's Travel Management Company. In many cases, adding excess baggage to your flight reservation in advance is more cost-effective than paying for it at the airport. However, some airlines do not allow excess baggage charges to be added to the reservation. In such cases, any charges for transporting essential university equipment or other items required for the business trip will be reimbursed, provided you submit a receipt. The equipment must be necessary for the trip. The University will not cover excess baggage costs for personal belongings.

Exchange Rates

Reimbursement of expense claims is made in sterling. Where the system default exchange rate is not used, proof of the exchange rate must be provided by attaching a relevant receipt or credit card statement to the claim. If the rate is not provided on the credit card statement or receipt, the rate must be taken from OANDA (ecc.oanda.com/show/en) and attached to the claim, with the last date of the trip determining the rate used. It is usually the case that the best value is obtained by paying in the local currency, rather than allowing the retailer to apply their own exchange rate.

Staff are encouraged to use outlets which offer commission-free services; however, these charges can be claimed if supported by valid itemised receipts.

External Examiners

HMRC rules are very prescriptive about what constitutes a legitimate business expense, and external examiners are treated as university staff for the purposes of ascertaining tax liability. The University recognises that providing an appropriate environment for informal discussion adds great value to the process; however, any entertaining expenses are not deemed to constitute a business expense and are therefore disallowed. If, in exceptional circumstances, hospitality is provided, the costs would be a taxable benefit on all attendees, and details must be sent to the Head of Pay and Reward for reporting to HMRC at tax year end. This does not affect the external examiner's entitlement to reclaim the costs of meals taken while on university business upon production of valid, itemised receipts.

Externally Funded Trips

All externally funded trips are subject to the same conditions as any other (university) funded trip.

Gifts

The giving and receiving of gifts must comply with the UK Bribery Act 2010 and the new corporate offence of failure to prevent fraud. Any gift intended to influence a business decision or secure an unfair advantage may constitute bribery. From 1 September 2025, organisations can also be held liable if an associated person commits fraud, with the intent to benefit the organisation. All gifts must be reasonable, properly recorded, and approved in advance. Any concerns must be reported immediately.

Further guidance can be found in the University's Anti-Corruption, Bribery and Fraud Policy.

Gifts - giving

When on official business, it may be appropriate to take a gift from the University. Alcohol, tobacco or tokens/vouchers exchangeable for goods are not suitable gifts from the University and claims for such items are not permissible. Alternatively, smaller University-branded items can be purchased from the Students' Union shop.

The following information must be shown for a successful claim to be paid:

- The name(s) of the recipient
- The organisation(s) that they represent
- The reason the gift(s) are provided
- The date

Gifts should not exceed £50 per year to any one recipient.

Gifts to staff, such as thank you, illness, a birth or marriage, success in exams or leaving and retirement, should be funded by staff collections and not by the University. Such gifts are personal contributions from colleagues and, as such, cannot be reimbursed.

Gifts – receiving

Employees must take care when receiving gifts. Accepting gifts that could be seen as influencing business decisions may constitute bribery. All gifts must be modest and properly declared.

Generally, no monetary reward or gifts in kind for personal use should be accepted from individuals or other organisations.

In limited circumstances, it may be appropriate to accept a gift from a third party where refusal would impair relationships. Token gifts with a value of up to £50, e.g., a calendar, pen, book, review copy, flowers, etc., can be accepted and do not need to be reported within the University.

Where gifts with a value of greater than £50 are offered, potential recipients must obtain prior approval from their Dean or Director of Service, or in the case of Deans and Directors of Service, from the Vice-Chancellor or Deputy Vice-Chancellor. Recipients should be aware that such items may be recorded as university property.

Gifts with a value that exceeds £100 should be additionally reported to the University Secretary, who will maintain a register of such gifts. These items will be either recorded as university property or sold (with the proceeds going into general university funds).

Where the gift is substantial, an employee should normally politely refuse, in accordance with the University's Code of Conduct (contained within the University's Financial Regulations) and explain that they are not permitted to accept such a gift. In order not to impair relationships, an employee should obtain advice prior to accepting or refusing a gift.

Hire Cars

For longer journeys (typically over 156 miles), hiring a car may be more cost-effective than using a privately owned vehicle. All car hire must be arranged through the University's approved supplier and pre-booked where possible. Vehicles must be appropriate for the business purpose and, unless transporting equipment, limited to an engine size of 1600cc or less.

Employees must hold a valid driving licence, meet the insurance requirements of the hire company, and have no medical conditions that prevent safe driving. Before hiring a car, employees must complete and submit a Driver's Questionnaire to their School or Service finance administration team, together with supporting documents. Once these have been completed, drivers are covered under the University's motor insurance policy for business use only. Vehicles must not be used for personal purposes.

The University accepts no liability for false declarations. Any accidents or damage during the hire period must be reported immediately to the University Insurance Team in addition to the Hire Car company.

Drivers are responsible for reporting any motoring offences or penalties incurred during the hire period and must pay any associated fines.

Hire vehicles should be delivered fully fuelled. If refuelling is required during the hire, employees may claim the cost via expenses. Upon delivery or collection, the driver must inspect the vehicle using the Vehicle Condition Form and report any unlisted damage to the hire company before use. Failure to report damage or accidents may result in loss of hire privileges.

Fuel costs for hire vehicles should be paid by the employee and reclaimed via the University Finance System with a valid itemised receipt. Hire costs generally include insurance, but employees must confirm coverage when using non-approved suppliers.

There is no approved supplier for hiring cars abroad, but the Travel Management Company can often obtain rates through approved suppliers. Where this is not possible, staff will be granted permission to purchase their own hire car on arrival at the destination. The rules that apply to car hire for domestic trips also apply to cars hired whilst on international trips. Please note that the use of a hire car means public transport/taxis are not used during a trip, the Overseas Scale Rate should be reduced by the “Hotel to Office” rate accordingly.

Holidays

Although it is acceptable to tag a holiday onto a trip primarily undertaken for university business, the personal time must be incidental, and the University will not bear any cost for this portion of the trip. HMRC would seek proof that a mixed business and holiday trip was a genuine business trip in the first instance. Trip requests which include an element of holiday must only be approved where the personal time is less than the time spent on business. In working out the business time, the outbound and return journeys are included.

If a business trip includes an element of holiday, annual leave must be approved at the same time as the business trip and the dates be recorded on the University's HR system. Staff must apportion the costs between business and pleasure and claim accordingly from the University. The business area must retain itineraries for evidence in case of an HMRC audit, which should include the business reason for the trip, the places and people visited, and all the costs incurred. To avoid any taxable benefit, staff must ensure that detailed records are retained, and personal costs are kept separate from business expenses.

If any costs prepaid by the University are affected by the extra time for the holiday, the member of staff is required to reimburse the University for the difference. If the member of staff fails to reimburse the University for this element, it will be deducted directly from the individual's pay over an agreed period. This should be calculated by using the costs of the trip without the holiday and the actual cost. If there is an additional cost for taking a holiday during a business trip and the member of staff fails to reimburse the University accordingly, the total value of the trip becomes a taxable benefit and must be reported to HMRC, resulting in a cost to both the University and the employee.

Hospitality / Entertaining - giving

The only entertainment that is not subject to Income Tax (PAYE) is legitimate business entertainment. All business entertaining must be approved by an authorised signatory prior to any event. Legitimate business entertainment may occur where a member of staff takes a “customer” out for a meal. A customer can only be one of the following:

- A student
- A sponsor
- A colleague/associate from another institution /company on collaborative work, where the entertaining furthers university business.

The prime object of the “entertaining” must be to foster new business or to continue existing business contacts. HMRC states that for their purposes, such expenses will normally be allowable if the purpose was to discuss a particular business project. They may also be allowable if the purpose was to maintain an existing business connection or to form a new one, even though no business was

done. However, expenses are not allowable if the entertaining is for social and not business reasons, even if a business topic happens to be discussed. Please note that HMRC may seek further proof or apply other tests to confirm that an event was for genuine business purposes. To minimise the risk of the University failing to meet the more stringent demands associated with hospitality claims, any claims not in accordance with the rules will be referred to the claimant.

The ratio of staff to customers is an important factor in determining the reasonableness of a claim, and the ratio must be no more than 2:1 (staff: customer). If the ratio of staff to customers exceeds this, there may be a tax and National Insurance (NIC) liability.

The following groups are not considered customers; therefore, the cost of entertaining does not qualify as legitimate business entertainment.

- A person being paid a fee by the University
- A visiting lecturer or examiner
- A member of staff
- Any other person not directly furthering university business (this includes people providing their services or knowledge without payment).

The maximum amount allowed for business entertainment is £50 per head, which includes food and drink. The total cost of alcoholic beverages should not exceed one-third of the total bill. Service charges will be reimbursed in full if they are reasonable and are included on the receipt. Claims can also include the costs of tips/gratuities up to a maximum of 12.5% of the bill but need to be supported by a receipt. Organisers of events relating to business entertainment should consider value for money and avoid exceeding the limit. In exceptional circumstances where the limit is considered inadequate, prior written approval to spend more than £50 per head must be obtained from the University's Director of Finance.

Claims in respect of hospitality/entertaining must list each visitor's name, organisation and the names of the University's staff present, together with the business reason for the entertaining. An original itemised receipt must be provided for the total cost, including service charges. Claims must be submitted immediately after an event has taken place, and a separate claim must be made for each event.

For international business entertaining where the Overseas Scale Rates are being claimed, the relevant meal rate must be deducted from that day's claim.

The University will not bear the cost of a spouse, partner or other family member attending such events. If a claim includes a spouse, partner or other family member, the additional costs must be repaid to the University. Where the additional cost of a spouse, partner or family member has not been repaid, it will be treated as a taxable payment to the member of staff concerned, and an adjustment will be processed through the payroll to recover the Income tax and National Insurance due.

Hospitality / Entertaining - staff

Staff entertainment that takes place at work or away from the University campus, either within or outside office hours, must be paid for by the individuals concerned. Under no circumstances will the cost be met by the university for any staff entertainment, including Christmas parties.

For "away days" and other staff business meetings taking place either on-campus or off-campus, an itinerary or agenda must be produced to prove that there was a genuine business reason for the event. Where events take place off-campus, consideration should be given to value for money, and when this option is more expensive than using campus facilities, justification for the event must be documented and included with the itinerary. The University's own catering should be used for all campus-based activities, and staff are required to adhere to the University's Events Process, which can be found in the Events pages on MyHud. The provision of food and beverages to staff in the

workplace is not allowable. Claims for the reimbursement of tea, coffee, sugar, milk, etc. will not be paid when they are provided mainly for staff use.

The provision of a meal and /or refreshments should only be made when visitors to the University are present for a business meeting. Where the agenda qualifies as a business meeting and is necessary, the provision of food/beverages would be permitted. The cost of providing refreshments should be reasonable, and food should only be provided where the meeting prevents staff from taking their normal lunch due to time restrictions and the duration of the meeting. Where no business is discussed at a staff event or the activities do not reinforce work knowledge/skills, the hospitality cost would be a taxable benefit for those attending.

Hospitality / Entertaining – receiving

Members of staff may accept meals or equivalent hospitality only in the normal course of business and only when the hospitality is of a reasonable level and not extravagant. Examples of what might be acceptable include an offer of a drink after a visit or an invitation to attend a function as a representative of the University. Examples of what would be considered unacceptable are accepting holidays, hotel, and theatre tickets.

Prior approval must be sought from the recipient's approver, as set out on page five. Receipt of hospitality should be considered in the context of the University's Anti-Corruption, Bribery and Fraud Policy, which can be accessed here: [Anti-Corruption-Bribery-and-Fraud-Policy.pdf](#).

Incidental Overnight Expenses (IOEs)

For overnight stays, an allowance of £5 per night is payable for domestic trips and £10 per night for international trips. This allowance can be claimed in addition to the Benchmark Scale Rates and Overseas Scale Rates. The allowance covers the cost of incidental expenses such as laundry service, toiletries, pharmaceutical items, personal telephone calls, and newspapers. Although there is no requirement to provide receipts, IOEs must only be claimed where costs have been incurred over and above what would have been spent at home. Items covered by IOEs cannot be claimed separately, even if the spend exceeds the set rates.

In exceptional cases where it is necessary to make a purchase or cash withdrawals during an overseas trip from a personal debit/credit card, any financial charges associated with that can be claimed as part of this allowance (subject to the limit) but cannot be claimed separately.

Long Service Awards

Long Service Awards are administered by Human Resources. Further information is available here: [Reward and Recognition](#) page on MyHud.

Medical Expenses

For overseas travel, staff are encouraged to obtain a UK Global Health Insurance Card (GHIC). A GHIC allows travellers to receive state healthcare in Europe at reduced costs or sometimes for free. Details of how to apply for the card are available here: If vaccinations are required for a country visited whilst on university business, they should be obtained from an NHS General Practitioner. If the vaccinations must be purchased, reasonable costs can be claimed on production of a valid itemised receipt.

Mobile Devices

Mobile devices are issued by Computing & Library Services upon approval from the relevant Line Manager or Budget Holder. The University will arrange and cover the costs for the rental or purchase of approved equipment, including standard call and text charges. Reasonable personal use is permitted under most contracts, which typically include unlimited calls and texts to standard UK

numbers; however, excessive personal usage—particularly involving data or additional charges—may require reimbursement by the employee.

Employees are responsible for ensuring their mobile tariffs are appropriate for international travel to avoid unnecessary costs. The University does not reimburse costs for personally acquired devices, regardless of business use, and accepts no liability for non-compliance with usage conditions. This policy outlines responsibilities for securing, managing, and using University-owned or leased mobile devices.

Further information is available on the “Hud Help” section of “MyHud”, by searching “mobiles”.

Motorcycles

For privately owned motorcycles used for business journeys, the current mileage allowance is 24p per mile, which is payable for the first 1,000 miles of a single trip. After 1,000 miles, the rate is reduced to 15p per mile.

Except for the mileage rate payable, all other rules contained in the Car Mileage section apply when travelling by motorcycle.

Overseas Scale Rates

For international travel, most countries are covered by HMRC’s Overseas Scale Rates (OSR). These are individual daily/ hourly rates for all countries/ cities and are publicised in local currency. The OSR are mandatory for all international trips and is used for the reimbursement of the following business expenditure:

- Meals
- Refreshments
- Tips
- Local travel (i.e. hotel to office/place of business)

The OSR do no more than reimburse the expenditure incurred for the items listed above. They are determined by HMRC for each country/city and do not require the production of receipts. Under no circumstances can claims exceed the OSR. If staff spend less than the OSR, only the expenditure incurred should be claimed.

The rates determined by HMRC are published here: [Expenses rates for employees travelling outside the UK - GOV.UK](#). In cases where places of travel are not listed, the rates of the closest city listed for the country can be claimed. If the country is not listed, the OSR for the nearest city geographically should be used.

Staff can only claim the relevant rates where all the following qualifying conditions are met:

- The travel must be in the performance of an employee’s duties or to a temporary place of work.
- The employee must have incurred the cost of meals (food and drink) for the period the rate is being claimed.

There are three rates for each country /city:

- Over 5 hours
- Over 10 hours
- 24-hour rate.

As per HMRC rules, the meal rates of OSR are payable for each trip. The claiming of the 5-hour, 10-hour or 24-hour rates alongside individual meal rates is not permitted.

All accommodation should be pre-booked through the Travel Management Company; therefore, the “Room Rate” in the HMRC’s guidance does not apply. For countries where breakfast is zero (included in the room rate) but the accommodation booked is room only, claims for breakfast can be made on production of a receipt for up to 50% of the dinner rate.

The 24-hour rate is payable from the arrival time at the destination (airport/station). If the cost of the airport/station transfer exceeds the “Hotel to Office” rate, these costs can be claimed separately upon production of a valid receipt. For those occasions where airport transfer costs are claimed separately, the OSR, excluding the “Hotel to Office” rate, must be claimed. This option is also permitted for days during a business trip where the “Hotel to office rate” is inadequate for the daily travel costs. To be reimbursed in full, staff must produce receipts for all travel costs in these cases. Where the cost of transfer has been arranged and paid for by the TMC, the OSR claimed should exclude the “Hotel to office” rate.

For certain countries/cities, there is a “24 Hour Rate Excluding Breakfast” which must be used where the accommodation includes breakfast. Either the “over 5 hours” or the “Over 10 hours” rate is payable on the final day at each business destination/final day of the trip, where less than 24 hours have been spent at the destination.

The meal rates should be used to reduce the relevant rate (5, 10, or 24 hours) to take account of individual meals provided by a host or a hotel. For example, if staff are provided with lunch on a particular day, the rate claimed must be reduced by the lunch rate for that location on that day. Similarly, if staff take a meal as part of business entertaining/hospitality, the relevant meal rate must be deducted from that day’s OSR.

Where a vacant residential property or serviced apartment is used for longer-term stays, the OSR are paid at 80% for the first seven days and at 50% for the remainder of the stay.

Where staff stay as guests of a private individual and there is no charge for the accommodation or meals provided, 10% of the 24-hour rate can be claimed to cover a gift for the host. As the OSR cannot be claimed in these circumstances, any meals that are paid for can be claimed using the appropriate meal rate and supported by receipts. This would also apply if staff were guests of another company.

The Incidental Overnight Expenses (IOEs) allowance is payable in addition to the OSR, providing staff have incurred additional personal costs which are over and above what would have been spent at home. OSR cannot be used for the purchase of personal items (which are covered by IOEs) or any other expenses for personal care/ grooming. Staff must reduce their claim accordingly where non-allowable items have been purchased as part of the OSR. The OSR does not cover incidental, allowable expenses that staff may incur in transit, i.e., where there is no business reason to be at the destination, for example, while waiting for a flight transfer, or for a period of travel prior to arrival at the business destination. The following expenses can be claimed in addition (subject to the relevant limits and policy criteria) upon production of valid itemised receipts:

Outbound

- Travel costs to the UK airport/station
- BSR in the UK airport/station (subject to conditions)

In transit

- Meals /refreshments (subject to the relevant OSR meal rate for the destination country/city)
- Travel costs Inbound

Inbound

- Travel costs from the UK airport /station
- BSR in the UK airport/station (subject to conditions)

If additional expenses are incurred at an airport because of a flight delay, only the cost of qualifying meals and refreshments (or BSR in the UK) can be claimed, and any other expenses must be met personally or claimed from the airline where applicable. Similarly, if, as a result of delay or lost baggage, staff incur additional costs for personal items, these must be claimed from the airline where applicable and cannot be claimed from the University.

It is important to ensure that the trip start and end dates/times are detailed on the Expense Claim, plus the arrival and departure dates/times for each destination, as these are used to determine the rates/meals allowed.

Travellers are reminded that before travel, they must complete an Overseas Travel Risk Assessment and get this signed by the relevant Manager. The completed form should be sent to the insurance mailbox (insurance@hud.ac.uk) 2-4 weeks prior to the date of departure. This is mandatory, and failure to do so could lead to the individual being uninsured and not able to claim any business expenses. The form is downloadable from "MyHud" and can be found on the Insurance section of "MyHud". Travellers are also required to give a detailed Itinerary of their travel at the time of the risk assessment, detailing both the location travelled to and the purpose of the visit. This helps track travellers in case of emergency or security issues.

Travellers are reminded that the University's travel insurance only covers them whilst on the business of the University and that any personal holidays are not covered. If a personal holiday is included or added to the trip, travellers should seek their own insurance cover. The proportion of time spent on annual leave should not exceed the proportion of time spent on university business.

Parking, Tolls and Fines

Staff can claim car park charges, tolls and tunnel fees incurred whilst on a business trip if tickets/receipts are provided. In the absence of any proof of payment, claims cannot be made.

Where staff park a vehicle at an airport, due regard should be given to ensuring that the best value for money is considered when choosing the location and duration of the stay.

Parking fines and other charges arising from illegal or inappropriate parking, and fines relating to speeding or illegal driving, cannot be claimed from the University. Staff are liable for these costs and associated charges and are personally responsible for making payment. This applies to the use of both privately owned vehicles and hired vehicles. The University will not reimburse any business costs incurred in a privately owned vehicle where staff are not covered on their insurance for business use.

Partners / Family Members

An authorised signatory within the business area must pre-approve spouses accompanying staff on business trips. Approval should only be given if the member of staff is taking on annual leave to the business trip for a holiday (refer to the holidays section of this policy).

The University will not make any bookings for family members to accompany staff on business trips. Any expenses relating to the family member incurred whilst accompanying a member of staff cannot be claimed and must be kept separate from all genuine business expenses. Any receipts in support of a claim must be adjusted where they are for both the member of staff and the family member.

The University's travel insurance policy covers staff only; therefore, relatives/friends accompanying a member of staff for a holiday must organise and pay for their own insurance

Passengers / Car Share

Where more than one member of staff is expected to travel to the same destination as part of a business trip, the University expects the journey to be undertaken in one car. For privately owned cars (not hired vehicles) a Car Passenger Allowance is payable to the owner at the rate of 5p per

passenger per business mile in addition to the Car Mileage Allowance if the appropriate insurance cover is in place. To qualify for this allowance, the passenger must be a member of staff, and claimants must provide the full name of the passenger when making a claim.

Pedal Cycles

The University pays a Pedal Cycle Mileage Allowance rate of 20p per business mile. Please note that the mileage allowance is not payable for journeys undertaken on a cycle hired through the University's Cycle to Work salary sacrifice scheme.

Personal Protective Equipment (PPE), Corporate Clothing and Safety Equipment

The University provides uniforms for designated staff groups, including:

- AV Team
- Campus Support Staff
- Cleaners
- iPoint
- Catering Services
- Post Room
- Combined Services Group
- Team Hud
- School Staff (at the discretion of the school)

Uniforms are arranged and funded directly by the University; reimbursement claims for clothing costs are not permitted.

Specialist clothing and protective equipment—such as hard hats, safety boots, fluorescent jackets, chefs' whites, and clinical/laboratory wear—are issued where required for health, safety, or operational purposes. This includes provision for Nurses and designated helpers at events such as Open Days.

All corporate uniforms and protective clothing must be permanently marked with the University's logo and must not be suitable for general wear outside the work environment.

Laundering costs may be the responsibility of the employee or, in some cases, covered by the University.

Pool Cars and Vans

Pool cars and vans must be used for business journeys only. Any private use must be merely incidental to business use, and home-to-work journeys are only allowable if they are occasional and necessary for avoiding a later finish or early start to work. Keeping the vehicle overnight at home must be occasional and necessary, as regular use of a university-owned vehicle for personal reasons is a taxable benefit. Any regular or substantial private use of university pool cars and vans must be recorded and reported to the Head of Payroll, Pension, Reward and Information Systems.

Public Transport

If bus/coach/tram/tube tickets are required for business travel and cannot be pre-booked, the full cost can be claimed provided the appropriate class of travel is used and original ticket stubs and receipts are submitted. Where payments are made electronically, a copy of the transaction will be permitted.

Publications, Subscriptions and Professional Fees

All company subscriptions to journals and professional publications must be paid via invoice and delivered to the University's address (or a university email address).

Where an employee's membership of an approved professional body is a requirement of their employment and where the University agrees to cover the cost, the University will make payment, where possible, directly to the organisation concerned on receipt of an authorised invoice. Where the employee pays the costs directly, they follow the normal expenses claim and authorisation procedures. By authorising the invoice, the Budget Holder is taking responsibility for checking that the membership is a requirement of employment and that it is with an approved body (see www.hmrc.gov.uk/list3/index.htm for the list).

Rail Travel

Standard class rail travel must be booked in advance for the business trip, preferably via the University's Travel Management Company. The University will not fund first-class travel. For low-cost journeys, staff are permitted to pay for these personally and make a claim on production of original ticket stubs and receipts.

Reasonable Adjustments

Members of staff requiring reasonable adjustments due to disability, health conditions or other personal circumstances should notify their manager prior to travel so that appropriate accommodations can be arranged.

The additional costs incurred as a result of approved reasonable adjustments will be reimbursed in line with the University's commitment to accessibility and inclusion.

Receipts

Where appropriate, original, itemised receipts must be uploaded with the claim, indexing where appropriate. The receipt must show the date, time, and total/proof of payment.

Claims not supported by original, itemised receipts will not be paid.

Where receipts are not required, because a Benchmark Scale Rate is being used, then receipts should be retained by the claimant as proof that an expense was incurred.

Self-funded Travel

If a business trip can only be partly funded by the University, options should be discussed with the Procurement and Insurance team before anything can be confirmed, as health and safety is the primary consideration when planning travel. Arrangements can be made for staff to contribute to their trip if required.

Taxis

Taxi fares for business journeys are allowable and must be claimed via an expense claim. The use of taxis should be kept to a minimum. They can be used for the following journeys:

- For which no other suitable transport is readily available
- Where personal safety or financial security is an issue
- Where heavy or bulky equipment is being transported
- Where the saving of time is of paramount importance
- Where an individual has difficulty because of restricted mobility.

Full journey details must be recorded, stating both start and finish point and the reason for the journey. Receipts must be obtained and accompany the claim.

Telephone and Internet

If business calls are made from a home telephone, a claim for the cost of those calls can be made with an annotated, itemised bill to support it. Claims for line rental and internet connection charges are not allowed.

Internet costs incurred during a business trip can be claimed on production of a valid receipt, provided it was necessary and solely for the purpose of work.

Tips, Gratuities and Service Charges

Domestic Trips

Discretionary gratuities to hotel staff, restaurant staff, taxi drivers, etc. cannot be claimed. Service charges automatically included in a bill will be reimbursed in full, provided they are reasonable and clearly indicated on the bill.

International Trips

Tips, gratuities and service charges are included in the OSR and cannot be claimed in addition.

Travel Insurance

The University provides travel insurance for staff and students (under 75 years old) who travel overseas for business purposes. External visitors may need to arrange their own insurance for the entire trip, including any parts funded by the University. If this applies, please consult the University Insurance team. The insurance policy does not cover annual leave taken during a business trip. Travel within the UK is not covered by the policy. The University will not pay for personal travel insurance policies.

Before travelling overseas, staff must complete a Travel Risk assessment and submit it to the Insurance Team for review. Forms are available on the Insurance page of MyHud and should be emailed to insurance@hud.ac.uk. Once insurance is confirmed, travellers will receive policy details, including the insurer's emergency contact number. Additional guidance is available on the Insurance section of MyHud.

If a member of staff needs an insurance certificate, for visa or other purposes, contact the Insurance Team to request a personalised certificate.

Travel Visas and Passports

The University will meet the cost of travel visas required for business trips, without exception, provided the trip is wholly, necessarily, and exclusively made to carry out the duties of the employment. A valid receipt or other acceptable means of payment must be provided. For complex visa requirements, the University's Travel Management Company can assist. Where visa costs are to be incurred, they should be included in the initial trip request for budgetary purposes.

In exceptional circumstances and with prior approval, the University may reimburse staff for the costs of a second passport to facilitate visa regulations, or a new passport, if it is lost during a business trip overseas. However, any reimbursement of passport costs is a taxable benefit and is therefore subject to tax and National Insurance. The University will not meet the costs of applying for a new passport following the expiration of an old one.

VAT (Value Added Tax)

It is important that VAT invoices are provided wherever possible with claims, to ensure that the University can recover the full amount of VAT to which it is entitled.

All goods or services being acquired for business purposes should be purchased using a university purchase order, or University purchasing card and the supply should be made to the University. Goods and services should not be bought and claimed through expenses.

Appendix One - Useful Information

Useful University Contacts

Team	Email address
Procurement & Insurance Team (Insurance Mailbox)	insurance@hud.ac.uk
Schools – Finance Support Team:	schoolfinancesupport@hud.ac.uk

Links to University Information – MyHud pages

Area	Hyperlink
Drivers Questionnaire	DriversQuestionnaire2022.docx
Insurance	Insurance - University of Huddersfield
University Overseas Travel Guidance	Overseas Travel Guidance 2022.docx
Hud Help – mobile phones	Hud Help - Mobile Phones
Hud Help – mobile phones overseas	Travelling Abroad to Rest of the World Zones 2, 3 and 4 with an Airalo eSIM - HudHelp

Hyperlinks to other University Policies

Policy	Hyperlink
Anti-Corruption, Bribery and Fraud Policy	Anti-Corruption-Bribery-and-Fraud-Policy.pdf
Disciplinary Policy	Disciplinary-Procedure.pdf
Financial Regulations	Financial-Regulations.pdf
Food Safety Policy	Food-Safety-Policy.pdf
Health and Safety Overseas Travel and Activities Policy	Overseas-Travel-and-Activities-Policy.pdf
Purchasing Card Policy	Purchasing-Card-Policy.pdf
Travel Policy	Travel-Policy.pdf

Links to other useful external resources

Organisation	Hyperlink
Foreign and Commonwealth Office	Foreign & Commonwealth Office - GOV.UK
HM Passport Office	HM Passport Office - GOV.UK
OANDA (currency exchange rates)	ecc.oanda.com/show/en
The AA (route planner – mileage claims)	Route Planner Directions, traffic and maps AA

Appendix Two - Glossary of Terms

Term	Description	Link
BSR	Benchmark Scale Rate	HMRC-approved rates
GHIC	Global Healthcare Insurance Card	Provides access to healthcare cover whilst travelling abroad.
HMRC	His Majesty's Revenue & Customs	The government agency responsible for collecting taxes in the UK
IOE	Incidental Overnight Expenses	HMRC-approved rates
NIC	National Insurance Contributions	A tax imposed on both employees and employers on salaries.
OSR	Overseas Scale Rate	HMRC-approved rates
PAYE	Pay As You Earn	The system used by HMRC to collect income tax and national insurance contributions from employees.
TMC	Travel Management Company	The University's appointed supplier for travel and accommodation bookings
VAT	Value Added Tax	A tax on sales which can be recovered with proof of a receipt

POLICY SIGN-OFF AND OWNERSHIP DETAILS	
Document name:	Travel & Expenses Policy
Version Number:	V3.0
Equality Impact Assessment:	7 July 2025
Privacy Impact Assessment:	Not applicable.
Approved by	Senior Leadership Team
Date Approved:	29 January 2026
Date for Review:	January 2029
Consulted with (Departments / Area of Service / Job Title):	Financial Services
Author:	Director of Finance
Owner (if different from above):	Head of Procurement & Insurance
Document Location:	https://www.hud.ac.uk/media/policydocuments/Travel-andexpenses-policy.pdf
Compliance Measures:	The policy owner will ensure that periodic audits are conducted to check for compliance.
Related Policies/Procedures:	<ul style="list-style-type: none"> Anti-Corruption, Bribery and Fraud Policy Disciplinary policy Financial Regulations Overseas Travel and Activities Policy Purchasing Card Policy Travel Policy

REVISION HISTORY			
Version	Date	Revision description/Summary of changes	Author
V3.0	January 2026	Major review, and renaming (formerly Expenses & Benefits Policy)	Director of Finance
V2.1	September 2023	Policy reviewed and updated	Head of Procurement & Insurance
V2.0	October 2022	Policy reviewed and updated	Head of Procurement & Insurance
V1.0	July 2017	Major policy review	Head of Procurement & Insurance