



Prifysgol Cymru
University of Wales

Expenses, Travel and Subsistence Policy for External Consultants

Document Status Details

Status	Final
Version History	1
Classification	Unclassified
For Publication under FOI	Yes
Date	14 July 2014
Author	Academic Unit
Implementation date	January 2013
Review date	August 2015

UNIVERSITY OF WALES
EXPENSES, TRAVEL AND SUBSISTENCE POLICY

1. Introduction

This document provides detailed guidance on the University's policy for the reimbursement of expenses necessarily incurred by external service providers in the performance of duties for the University. It is designed to assist in identifying what the University will reimburse and what will not be paid.

This policy covers all external service providers i.e. Moderators, External Examiners, and Consultants thereafter referred to as 'Consultants'.

All claims for travel, subsistence and other authorised expenses must be submitted in a form approved by the University's Finance Department. Expense claims which fall outside these rules will not be authorised. The policy may be amended or updated from time to time and you will be given notice of any such changes. All recoverable expenses incurred by Consultants must be authorised for payment.

All Consultants must adhere to this Policy when incurring travel and other associated expenditure on behalf of the University.

Consultants will be reimbursed for actual travel and associated expenses incurred wholly, exclusively and necessarily in the performance of their duties. Expenditure must be kept to the minimum, consistent with the effective performance of any work on behalf of the University.

Consultants should neither gain nor lose financially, in relation to expenditure and reimbursement on business travel and other expenses arrangements.

2. Principles

The University recognises the importance of reducing carbon impact on the environment, and this policy will voluntarily integrate these principles where they relate to travel.

Travel should only be undertaken when it is absolutely necessary and the University will always consider whether other methods of conducting business could deliver the same outcome e.g. video conferencing, Skype, Email etc. Where essential travel is required, the University aims to maximise cost efficiency through central purchasing and using the most cost-effective mode of travel, consistent with the business needs of the University.

In deciding, the University will consider:

- How we can minimise carbon footprint?
- How we can maximise productivity whilst travelling?
- Is the cost acceptable?
- Are there any risk factors? E.g. Health & Safety?

3. Travel Considerations

- Consultants have a responsibility to make sure that their business spending is as limited and as reasonable as possible.

- Tickets and reservations should be made in time to take advantage of cheaper fares, accommodation or “early bird savings” etc. Normally this should be planned 6 months in advance in line with the timetable for Examination Boards.
- There has to be a genuine need for a face to face meeting.
- Travel should be avoided where there are no major issues for review.
- Telecoms tools such as telephone conferencing should be utilised.

Where essential travel is required, carbon footprint should always be considered based on the following hierarchy:

Walking/Cycle Travel — The University recognises the benefits of use of walking and cycling both in terms of individual health and environmental impact. **Walking** is the healthiest and cheapest form of transport, flexible and viable for short journeys up to 2km; **Cycle travel** is a healthy and cheap form of transport, reliable and flexible for journeys up to 5km.

Bus, rail and public transport — The preferred choice for essential medium to long journeys unless there are reasons why this is not practical. The University will reimburse for expenses that are actually and necessarily incurred in the course of any official travel using public transport. 'Official travelling' means travel for the purposes of official business.

Taxis – This may be necessary for some trips, particularly to remote areas. However, it is a costly means of transport and should only be undertaken for short journeys not exceeding 30km (20 miles). It should always be used in conjunction with travel by public transport to the nearest mainline terminal.

Private/Hire Car – Where it is not feasible or possible to use public transport, consultants should use their own vehicle or a hire vehicle. As a guideline, a hire vehicle should be used if the total mileage in one day exceeds 120 miles. Journeys should be shared with others where possible.

Air — To be used where other options are not viable, due to high carbon emissions and high cost. Can sometimes be more cost effective when considering use of time.

4. Travel and Subsistence

4.1 Definition of Business Travel

A business journey is one necessarily undertaken by the Consultant to carry out her or his duties for the University, or to attend training courses or events deemed by the University to be necessary for the performance of those duties.

4.2 Overseas Travel

All overseas travel must be arranged centrally by the Academic Unit using approved suppliers as the University has negotiated preferential business rates with specific travel agents, preferred

hotels and other service providers. A dedicated team are available within the Academic Unit to deal with all such travel requests and Consultants are no longer permitted to go direct to the supplier.

Accommodation will be planned in accordance with the start and end date of the Examining Board. Depending on the start/finish time and the duration of the Examining Board, up to one additional night of accommodation may be permitted. This will be determined by the Academic Unit when arranging the Examination Board.

For Consultants who need to travel overseas for reasons other than Mid Term and Final Examination Boards, written authorisation by the Academic Unit is required in advance.

4.3 Travel Bookings

All overseas travel must be booked centrally by the Academic Unit as in 4.2.

Within the UK, travel may be booked by the Consultant in line with the agreed subsistence rates listed in Appendix 1. Where bookings cost in excess of the listed UK subsistence rates, then all travel arrangements must be made centrally via the Academic Unit to enable the University to obtain the most favourable service and terms available and ensure overall value for money.

4.4 Evidence of Actual Expenditure

With the exception of mileage in the UK (to Consultant related events) reimbursement will normally only be made where claims are supported by original fully itemised valid receipts. Credit card receipts alone or photocopies of receipts are not acceptable. When travelling in countries where a receipt may be difficult to obtain, Consultants should make every attempt to get some form of documentation or other proof of expense.

4.5 Taxis

The University will not normally reimburse the cost of taxis in the UK where other forms of transport are available (e.g. bus, tube, train). However, where no other form of safe and reliable transport is available, short journeys by taxi will be reimbursed (subject to the provision of receipts) when:

- The person travelling has a mobility issue, is unable to use public transport and has prior authority to use taxis;
- A journey is made late in the evening and a taxi journey is considered necessary for safety reasons where use of public transport could place the person travelling at risk;
- There is no other available method of public transport.

In cases where the Consultant still chooses to travel by taxi and the above do not apply, only the public transport costs (i.e. the lower of the bus or train fare) will be reimbursed. Where taxi journeys are required, they should not exceed 30km (20 miles), and if possible should be shared

with others to help reduce cost. Where taxi journeys are likely to exceed 30km, authorisation must be approved in advance by the Deputy Vice-Chancellor.

When travelling overseas, Consultants must make every effort to obtain a receipt for taxi journeys; where no receipt is available, they should note this on their expenses claim form.

4.6 Air Travel

Prior authorisation is required for all journeys to foreign countries and must be agreed in advance by the Academic Unit before any travel is undertaken, this includes mid-term visits.

The Academic Unit will arrange all overseas travel and accommodation and Consultants will be offered the most cost effective travel arrangements. Flights will be arranged on a straightforward return journey to and from the same destination with the same airline. Consultants cannot choose to fly with a more expensive airline to suit personal requirements or to gain personal benefits such as air miles.

The Academic Unit will use the Examination Board timetable to book travel 6 months in advance. Where Consultants require additional travel which has been authorised by the Academic Unit, at least 1 weeks' notice must be provided for short haul flights of under 6 hours, and at least 4 weeks notice must be provided for long haul flights over 6 hours.

For air travel within Europe, standard class economy tickets will be booked by the Academic Unit. For travel outside Europe, and where the published flight time is in excess of 6 hours, the Academic Unit will upgrade the flight to premium economy or business class where appropriate.

Where a consultant uses business class, this is to ensure that they can take advantage of the facilities and be fully rested when they arrive at their destination. No rest time will be paid when a Consultant has flown business class.

In the unlikely event that the Consultant has to cancel or re-arrange the flight, notice must be given to the Academic Unit as soon as possible to ensure such changes are managed and re-arranged at minimum cost. Where Consultants request changes to flights once the booking is made, they will be liable for any additional costs incurred.

4.7 Rail Travel and Local Public Transport Expenses

Travel by train should be by standard class fare as this is the lowest and most cost effective means of travel and fare. These tickets should be fixed and purchased in advance as significant savings can be obtained by specifying outward and/or return journeys at the time of booking. Consultants should plan journeys carefully to take advantage of any advance low cost options that may be available as adjusting journey times by as little as 30 minutes can result in significant savings.

Free courtesy transport to and from hotels must be used, as should airport buses and rail links where available.

Local public transport fares for business journeys (not home-to-office) can be claimed. Claims should be supported by receipts (e.g. used tickets).

4.8 Hire Cars

Hire Cars must be used in preference to private cars where the daily mileage is likely to be over 120 miles per day. Car rental of a medium class car will normally be booked by the Academic Unit and hire costs will be paid directly by the University. Consultants must give 48 hours notice if they require a hire car.

As a guide, hire cars should be used when the cost of the car rental is less than the public transport costs, especially in such cases where a number of people are travelling together.

Where individuals may need to purchase fuel for the hire vehicle, receipts should be obtained and claims made in the normal manner. Hire cars must be returned to the drop off point on time and with a full tank of fuel to avoid excess charges.

4.9 Mileage Claims

Where Consultants wish to use their own vehicle on University business, and this is approved in advance by Academic Unit, they can claim a mileage allowance not exceeding the rates outlined in the attached appendix. The shortest distance possible should be followed. Where the total mileage in any one journey exceeds 120 miles, a hire car must be used. Should the consultant continue to use their own car, then any mileage in excess of 120 miles will not be paid.

Where Consultants use their own car when public transport would be more cost effective, then any claim for business mileage will be restricted accordingly.

4.10 Tolls and Car Parking

The University will reimburse the actual costs of toll charges incurred on official journeys. The claim should be supported by an official receipt.

Consultants should take advantage of free parking where possible, but where parking costs are necessarily incurred while using a vehicle on official business, the University will reimburse the costs. The claim should be supported by an official receipt.

4.11 Fines

Any fines incurred by a Consultant whilst on official business will not be paid by the University as this is responsibility of the individual. Examples of such fines are parking, speeding and traffic offences and congestion charges although this list is not exhaustive.

4.12 Hotel Accommodation

Accommodation in the UK should be planned in accordance with the start/finish time and the duration of the Examining Board and Consultants should aim to avoid overnight stays when it is feasible to travel on the day of the meeting.

When Consultants are necessarily away from home overnight on University business in the UK and accommodation has not been arranged by the Academic Unit, they are entitled to claim for a standard business class hotel. The maximum rates for accommodation and subsistence are detailed in the Appendix.

Claims for subsistence in excess of these limits will not be paid unless authorisation has been obtained prior to the expenditure taking place. The authoriser of the claim has the right to reject all or part of the amount in excess of the accommodation or subsistence rate if he or she is not satisfied it was reasonably incurred.

The Consultant is responsible for settling the cost of any additional items (newspapers, phone calls, bar, mini-bar, etc.) before leaving the hotel.

4.13 Meals

The cost of meals and non-alcoholic drinks will be paid in accordance with the subsistence costs as detailed in the Appendix. Expense claims for meals will not be reimbursed where a suitable meal has been offered or provided e.g. if lunch was provided for the Examination Board. The cost of alcohol may not be claimed for reimbursement.

4.14 Staying with Friends/Relatives

Subject to prior authorisation, an allowance of up to £30 per night can be claimed to meet the cost of hospitality provided by a friend or relative as an alternative to staying in commercial accommodation. On each occasion a claim is made, it must be supported by a statement from the Consultant confirming that payment of the sum claimed was made to the third party.

4.15 Holidays Linked to Business Trips

A Consultant shall not claim any additional travel costs, subsistence or other expenses for days taken as holiday which are linked to a Consultant visit. This applies even if additional time abroad may result in lower travel costs (e.g. by returning at weekends). Private insurance must be taken out to cover the private part of any trip. The University are not responsible for re-arranging travel visits to accommodate holiday arrangements or visits with partners.

4.16 Travel with a Spouse or Partner

If the Consultant wishes a Spouse or Partner to accompany them, they must arrange the cost of this travel independently. The Consultant must bear all the costs incurred by the accompanying person and it is not permitted to downgrade or upgrade the travel or accommodation as a result of the attendance of the accompanying person. The business of the University must always take precedent and the Consultant must ensure that the presence of the person does not distract them from giving their full attention and time to the business in hand.

Any booking made for a spouse or a partner cannot be charged to the University and should be arranged and paid for independently with a personal cheque or credit card. The accompanying person is not covered by the University's insurance.

4.17 Subsistence

When Consultants are away on University business they can claim subsistence to cover the cost of food where meals are not provided as part of the accommodation. For example, if away overnight – accommodation and subsistence may be claimed within the rules and limits in the Appendix. Claims should only be made when expenditure has actually been incurred and must be made on an Expenses Claim form, and supported by receipts.

Where expenditure on meals and refreshments is higher than the limits shown in the Appendix, only the allowance can be claimed and claims in excess of these limits will not be paid. The receipt for the full amount will still be required to support the claim.

4.18 Travel Insurance

To ensure consistency and adequacy of cover, the University will provide travel insurance cover for Consultants when undertaking approved overseas visits for the University. All Consultants travelling overseas on business should ensure they comply with the Health and Safety procedures for that country.

4.19 Passports

Consultants are responsible for ensuring that they have valid passports for overseas business travel. Expiry dates of passports should be checked before travelling as some countries require that the passport is valid for at least 6 months after the date of returning to the United Kingdom.

4.20 Personal Incidental Expenses

The University does not reimburse incidental expenses such as personal telephone calls, internet charges, newspapers, toiletries etc.

4.21 Shared Travel Costs

Consultants should inform the Academic Unit if they undertake work for any other parties while travelling for the University, so that arrangements may be made for the shared travel costs to be invoiced to those parties at the time of the booking.

5. Authorisation of Expense Claims

Claims for reimbursement should be prepared on an Expense Claim Form with supporting receipts for each item. Credit card receipts alone or photocopies of receipts are not acceptable. Consultants should only settle their own expenses costs, and should obtain individual receipts where meals are shared with others.

Claims must be made as soon as possible, and in any case not later than 2 months after the expenditure has been incurred. Late claims older than 2 months will not be paid unless exceptional circumstances apply. All Claims will be reimbursed by BACS.

Expenses claims will be coded, checked and authorised by the Academic Unit and passed to the Finance Department for processing.

The Consultant must sign the expense form and by submitting expenses claims the Consultant confirms that:

- The expense was incurred for University of Wales business
- This policy has been followed
- The expenses were wholly and necessarily incurred in the performance of Consultant duties
- The expenses claimed are not payable from another source and are entirely incurred in connection with the duties relating to the University of Wales
- He or she gave due consideration to achieving value for money

The allowances payable in this policy are those allowable for business expenses agreed by HMRC who will allow the reimbursement of necessary subsistence costs provided that they are not unduly lavish.

Document History

Version	Date Approved	Owner/Author	Reason
4	July 2014	Academic Unit	Amendment

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Appendix
Accommodation and Subsistence Rates

Maximum Subsistence Rates

When Consultants are away on university business and incur expenses on food and (if away overnight) accommodation, the appropriate rate of subsistence can be claimed.

“Overnight” subsistence is for a period (or successive periods) of 24 hours and is intended to cover accommodation and food for that period. It does not cover the cost of alcohol.

No subsistence is payable for any periods when meals and/or accommodation are included in the fare (e.g. for air travel or where a meal was offered or provided).

All claims for subsistence must be for actual expenditure incurred and must be supported with receipts. The maximum subsistence rates include taxes (e.g. VAT) and gratuities. Gratuities must not be excessive: the claimant must write the amount on the receipt if it does not already appear there.

The subsistence rates given below are the maximum amounts that will be paid. Prior written authority from the Deputy Vice-Chancellor is required before subsistence in excess of these rates can be paid.

Claims for subsistence must be made on an Expense Claim Form.

Maximum Subsistence Rates

<u>Period</u>	<u>Place</u>	<u>Maximum Rate Per Day</u>
Absence from home between 4 and 8 hours	All Places	£6.00
Absence from home between 8 and 12 hours	All Places	£14.00
Absence from home for more than 12 hours	UK Only	£20.00
Absence from home for more than 12 hours	Overseas Only	£30.00
Overnight (B&B up to 24 hours)	Accommodated by friends/relatives	£30.00
Overnight (B&B up to 24 hours)	UK	£100.00
Overnight (B&B up to 24 hours)	London	£120.00
Overnight (B&B up to 24 hours)	Overseas	See next paragraph

Overseas Accommodation

Overseas hotel accommodation will be booked by the Academic Unit and will be similar in quality to those that would be used in the UK . As a guide, the maximum accommodation rates which will be booked by the Academic Unit will be as follows:

Europe, North America and Asia

Capital and major cities (excluding UK), up to £150 per night. Other locations up to £100 per night

Australasia, South America, Middle East, Africa

Capital and major cities up to £125 per night. Other Locations up to £100 per night

Consultants are expected to exercise restraint in incurring expenses when on overseas visits on behalf of the University, and to provide full documentary evidence of the expenditure in the form of receipts. The maximum subsistence rate for overseas visits is higher than the UK to take into account any additional costs which may be incurred.

Mileage Rates

Consultants using their own vehicles on University business can claim mileage allowance not exceeding the following rates:

Maximum Mileage Rates

<u>Private Vehicle</u>	<u>Cumulative Distance in Tax Year</u>	<u>Rate per Mile</u>
Car	Up to 4,000 business miles	45p
Car	Over 4,000 business miles	25p
Motor Cycle	Any distance	24p

Where mileage exceeds 120 miles per day, a hire car should be used. Should the consultant continue to use their own car, then any mileage in excess of 120 miles will not be paid.

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