The Bader International Study Centre
Policy

Travel & Expense Reimbursement Policy

Date created: 01/11/2019
Date revised:
Travel and Subsistence Expenses Policy:

Category: Administrative; Operational.

Name: Travel & Expenses Reimbursement Policy.

Approval: Senior Management Team.

Responsibility: Vice-Provost and Executive Director, Bader International Study Centre. Director of Finance and Assets, Bader International Study Centre.

Dates:
- Approved: Click to select the date that the policy was first approved.
- Last Revised: Click to select the date the policy was last revised.

Definitions:

<table>
<thead>
<tr>
<th>Term</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approver</td>
<td>The person with the authority to make approvals under this policy; normally the claimant’s Line Manager (one-up approval). Where the claim relates to Experiential Learning, claims will be approved by the EL Manager. Where the claim relates to expenses incurred by the VPED, such claims will be subject to Queen’s one-up approval.</td>
</tr>
<tr>
<td>Claimant</td>
<td>Any person making a claim under the terms of this policy including requesting a cash advance.</td>
</tr>
</tbody>
</table>

Purpose:

The travel and expense reimbursement policy provides a framework for reimbursement of reasonable business expenses, ensuring the effective use of the organisation’s resources and providing transparency and accountability within the framework of HMRC regulations.

Scope:

This policy applies to all expenses incurred in the course of business activities of both the Bader International Study Centre (BISC) and Herstmonceux Castle Enterprises Limited (HCE). For the purposes of this policy, all reference to BISC within this policy applies equally to HCE.
General
The BISC will reimburse reasonable and necessary expenses incurred wholly and exclusively while conducting BISC business.

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1. Responsibilities & Approvals:

Claimant:
It is the claimant’s responsibility to:
- Submit claims within 15 days of incurring the expense
- Only claim reimbursement for actual out of pocket business expenses for legitimate BISC business purposes allowable within this policy
- Obtain pre-approval from their line manager before incurring expenses for a trip involving an overnight stay or the EL Manager where costs relate to EL activities
- Include an appropriate description of the purpose of travel or nature of expense claimed
- Maintain and submit appropriate original documentation/receipts to support the request for reimbursement- note that credit card slips/statements and bank statements are not acceptable documentation
- Obtain approval for all expense claims from their Manager or a Director, before submitting a claim - see approver details below

Approver:
Travel and expense claims are subject to a one-up approval process such that a line manager will usually be the approver. In the case of EL expenses, the EL Manager will be the approver and in the case of expenses incurred by the VPED, one-up approval via Queen’s will be obtained. It is the approver’s responsibility to:
- Ensure the expenses have been incurred for legitimate business purposes and are reasonable in the context of BISC business activity
- Ensure that expenses are claimed in accordance with this policy
- Ensure they do not approve their own expenses or the expenses of those they report to; in such cases, an alternative Manager or Director should approve the claim

Finance Department:
The Finance Department is responsible for reviewing travel and expense claims to ensure that:
- Claims have been approved in accordance with this policy
- Reimbursements are in accordance with the current travel and expense reimbursement policy

The Finance Department reserve the right to withhold reimbursement of any claim which contravenes BISC policies.

2. Key Principles
All travel and other expenses claimed under this policy must be incurred for approved business purposes. Personal expenses will not be reimbursed. Travel can include flights, taxis, trains, buses, hire car or the use of personal car/motorcycle. All requests for reimbursement must provide an explanation of the nature of the business along with the date(s) and place of the event. Itemised receipts must be attached to each expense claim submitted. If receipts are lost, destroyed, or stolen, an explanation and alternative evidence of expenditure must be provided as part of the request for reimbursement. The Finance Department reserves the right to withhold payment for claims which contravene this policy.

Only the actual cost of business journeys will be reimbursed which excludes the costs of home to place of work travel or normal commuting. Expenditure that would normally be seen as part of an individual’s day-to-day living expenses, for example, toiletries, clothing, newspapers, tips, except...
when the culture is such that paying a gratuity is seen as an integral part of the cost of receiving a service, are not considered eligible expenses.

BISC travel and expenses reimbursement policy does not permit the reimbursement of traffic or parking fines incurred whilst undertaking BISC related activities.

3. Experiential Learning

The key principles within this policy apply equally to all EL related travel and expenses incurred. Please refer to the following documents for further details on specific guidelines relating to expenses incurred on EL activities:

Travel and Expense Guideline for Experiential Learning Related Activities

4. Meals & Subsistence Allowances

BISC will reimburse claimants meals and subsistence costs incurred by employees whilst travelling away from their normal place of work on BISC business, in line with HMRC guidelines. Different guidelines apply to UK and non-UK business expenses and they are followed within this policy.

4.1 UK Allowances

Overnight stays

All accommodation costs incurred while undertaking BISC business will be reimbursed, noting that in most cases this will be paid directly to the accommodation provider by BISC. Where employees pay for overnight accommodation themselves, while on BISC business, the cost will be reimbursed following the normal reimbursement method outlined in Section 11 of this policy. The cost of accommodation excluding meals can vary considerably from location to location and the amount the BISC will fund is therefore stated as a guide of £100 for standard locations. BISC recognises that in high-cost destinations the £100 may be exceeded and claimants are required to use good judgement and demonstrate value for money. All overnight stays should be pre-approved by the relevant budget holder or in the case of the budget holder, their line manager

Meals & Subsistence

Meals and subsistence expenses incurred within the UK whilst undertaking BISC business can only be claimed for trips of 5 hours or more. A meal is defined as a combination of food and non-alcoholic beverages, alcoholic beverages will not be reimbursed. The table below details the maximum levels of reimbursement. Actual costs incurred should be reasonable for the location and supported by itemised receipts. No ‘rolling’ over of the amounts to future days claims is allowed within this policy.
**Policy**

<table>
<thead>
<tr>
<th>Minimum journey time</th>
<th>Maximum amount of meal allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 hours</td>
<td>£5</td>
</tr>
<tr>
<td>10 hours</td>
<td>£10</td>
</tr>
<tr>
<td>15 hours (and ongoing at 8pm)</td>
<td>£25</td>
</tr>
</tbody>
</table>

Claimants should note that where meals are included within costs already incurred e.g. within the cost of an air flight, or within the cost of hotel accommodation, conference/training course or provided free of charge for whatever reason; no additional claim for such meals can be made.

**Tips and Gratuities:** Tips and gratuities will only be reimbursed where it is custom and practice to tip. The tip should be reasonable and shown within the itemised receipt included within the expense claim and should form part of the maximum claim levels allowed per this policy.

4.2. **Overseas allowances**

**Overnight stays**

Accommodation should normally be three star or equivalent based on single occupancy. The cost of accommodation excluding meals can vary considerably from location to location and the amount the BISC will fund is therefore stated as a guide of £80 for standard locations. BISC recognises that in high-cost destinations the £80 may be exceeded. Staff are expected to be able to demonstrate and evidence good value for money judgement when deciding on an appropriate cost of accommodation.

**Meals & Subsistence**

The table below details the maximum levels of reimbursement for meal costs incurred during overseas business trips inclusive of VAT and service charges/tips. Actual costs incurred should be reasonable for the location and supported by itemised receipts.

<table>
<thead>
<tr>
<th>Meal</th>
<th>Maximum Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>£15</td>
</tr>
<tr>
<td>Lunch</td>
<td>£15</td>
</tr>
<tr>
<td>Dinner</td>
<td>£30</td>
</tr>
</tbody>
</table>

Following overnight stay, or journey starting before 6 a.m. Total cost including soft drink, alcohol beverage costs will not be reimbursed

Claimants should note that where meals are included within costs already incurred e.g. within the cost of an air flight, or within the cost of hotel accommodation, conference/training course or provided free of charge for whatever reason; no additional claim for such meals can be made.

5. **Travel**

Claimants will be reimbursed for all travel costs (air, train and bus travel) at economy rates. Claimants are expected to obtain the lowest fares available, taking advantage of advance purchases wherever possible. In situations where public transport does not provide a viable travel solution on grounds of either cost or practicality, it would be an appropriate use of BISC funds to travel using their own private vehicle or hire car, however. For local journeys, use should be made of the BISC pool car in the first instance. Where there is available public transport and the claimant chooses to use their own vehicle or hire vehicle then BISC will pay the lesser of: the
calculated mileage, or the hire charge, or the cost of available public transport.

5.1 Mileage Rates

It is recommended that a personally owned vehicle be used only for journeys within the UK, where this constitutes the most economical and effective means of transportation, considering all factors such as costs, time constraints, itinerary, etc. Privately owned vehicles can only be used for UK trips up to a maximum 200-mile radius of Herstmonceux Castle. If a private vehicle is used out of personal preference beyond this radius, reimbursement will be limited to the cost of the most economical alternative mode of travel. In all cases, when using a private vehicle or hire car, the driver is responsible for ensuring:

- the vehicle is in good working condition and maintained in accordance with the manufacturer’s instructions with a valid MOT certificate.
- valid car insurance is in place for the vehicle, specifically including cover for business use which must be obtained at the personal cost of the individual. The driver must be medically fit as described by the DVLA medical rules on driving and must hold a valid driver’s license for the class of vehicle used.

BISC will meet the cost of private car travel on BISC business, calculated using the mileage rates approved by HM Revenue and Customs: http://www.hmrc.gov.uk/rates/travel.htm, and shown in the table below:

<table>
<thead>
<tr>
<th>Mileage Allowance Payments</th>
<th>First</th>
<th>Above</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,000 miles</td>
<td>45p</td>
<td>25p</td>
</tr>
<tr>
<td>Cars &amp; Vans</td>
<td>24p</td>
<td>24p</td>
</tr>
<tr>
<td>Motorcycles</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The approved mileage rate is deemed to cover all costs associated with the use of a private vehicle. The maximum BISC will pay is the mileage rate multiplied by the distance travelled between the normal place of work and the business destination. If the journey is shorter because the claimant started from or returned to a different location such as their home, the cost that will be funded will be based on the actual travel distance multiplied by the mileage rate. An individual cannot claim mileage for a vehicle unless it is owned by themselves, a spouse or partner.

5.2 Rail Travel

Rail travel is expected to be undertaken at the best value for money for the journey being undertaken, this will generally be standard class travel.
5.3 Air Travel
Because significant savings can be realised by making reservations in advance, wherever possible, all employees should plan their travel at least 14 days prior to departure. Claimants are expected to book economy air fare when making flight reservations. BISC does not reimburse for flights purchased with airmiles/frequent flyer points. Only the actual out-of-pocket expense is reimbursable to the Claimant.

5.4 Vehicle Rental
Rental cars may be used when they provide the most economical form of transportation e.g. where one-day vehicle rental is more economical than public transportation or the use of a private car. The standard for vehicle rental is a mid-size car. The costs of the rental vehicle plus fuel are considered allowable expenses.

6. Hospitality
BISC recognises that there may be occasions where it is acceptable to reimburse reasonable entertaining costs of staff and their guests, e.g. client, sponsor or partner on a collaborative project. There must be a valid business purpose, for example, meals with external examiners, speakers, Queen’s staff or other guests in which knowledge is shared. The entertainment should not be used simply to reward external guests and staff. Guideline maximum levels of entertaining expenditure including drinks, tips, and applicable VAT are as follows: Lunch £30 maximum, Dinner £50 maximum. Where possible, members of staff should use BISC facilities when entertaining visitors to the University. The ratio of staff to guests should not exceed 2:1. Exceptionally, this can be a maximum of 3:1 for entertainment on the BISC campus. If an event is likely to exceed these ratios, the organiser must secure the pre-approval of the Director of Finance of Assets. Modest provision of alcohol is judged to be appropriate use of BISC funds within the maximum limits set out above. The approval of a transaction for the purchase of business entertaining and hospitality should not be undertaken by an attendee at the event or recipient of the services provided. Spouses and partners should not generally attend except in exceptional circumstances approved in advance by the Director of Finance & Assets. A list of attendees must accompany the completed expense claim form. Where hospitality is held on campus, the BISC catering provider must be used. In-house catering requests are fulfilled via completion of the catering booking form and are charged directly to the relevant departmental or overhead budget.

7. Meetings
All purchases of on campus catering and hospitality for meetings should be obtained from the BISC catering provider by using the catering booking form. Only in circumstances where the BISC specific business need cannot be met, should an alternative provider of catering be considered. The cost of catering provided by the BISC catering provider will be charged directly to the relevant departmental or overhead budget and approval of the budget holder, or in the case of the budget holder themselves, their line manager, should be sought in advance of the meeting.

8. Other Eligible Expenses
In general, an expense incurred as a result of business conducted on behalf of BISC is permissible and reimbursable.

i. Bus (intercity) and taxi/uber fares
Receipts must accompany the request for reimbursement. The business purpose of the travel must be indicated on the expense report.

ii. Telephone charges
Employees travelling on business trips will be reimbursed for reasonable, necessary personal calls home for each night away; and additional business expenses such as:

• Business calls
• Internet connections and computer access charges
• Facsimile transmissions
• Photocopying services

iii. Tolls/Parking: Cost of parking and tolls may be claimed. Receipts must accompany the expense claim.

iv. Visas and Immunisation costs: The cost of a visa plus the cost of required immunisations for international travel will be reimbursed.

v. Conference Fees: Registration fees for courses, conferences, or seminars should, wherever possible, be paid via an invoice submitted to the Finance Department.

9. Company Credit Cards
Where business expenses have been incurred using a BISC company credit card claimants should send their credit card receipts to the Finance Department as soon as possible. The Finance Department will collate the receipts for each cardholder and attach to the relevant credit card statement. The Finance Department will send the credit card statement and receipts to the cardholder. The statement should be approved following the approval process at Section 1 of this policy. The claimant should identify the budget code applicable to each item on the statement.

10. Cash Advances
Cash advances will not generally be given for travel expenses, apart from EL trips. In such cases, the EL Manager will complete a cash advance form and submit to the Finance Department prior to the EL trip. Following the trip, the claimant should complete and submit a Travel & Subsistence Expense Claim form, entering the amount of the advance received, in the appropriate box on the claim form. Payment of any expenses due will follow the normal payments process (see Section 12: Payment of Claims).

11. Miscellaneous Matters
I. Foreign Exchange
Claimants should complete the appropriate claim form as follows:

• Where the sterling value of the expenses incurred is unknown, claimants should submit their expenses using foreign currency amounts, clearly identifying the currency used. The Finance Department will translate the foreign expenses into sterling, using the rates on the website below:

• Where the sterling equivalent of the overseas expenses is known, e.g. the amount has appeared on a bank statement or personal credit card statement, the sterling equivalent amount should be entered on the expenses claim form. Proof of the sterling equivalent, such as a scan of the entry on the relevant statement, should be attached to the claim form along with all receipts.

II. Combining Personal with Business Travel

If an employee combines business travel with personal travel, expenses related to direct travel to the business event are reimbursable. BISC will only reimburse the claimant for accommodation and meal costs for business travel days.

III. Spousal/Family Member Travel

Expenses related to an employee’s spouse or family member are considered personal expenses and are not reimbursable. If there is a business purpose for their presence, pre-approval is required by the Vice Principal Executive Director.

12. How to submit a claim

Claims for reimbursement of travel, subsistence and other expenses incurred whilst undertaking BISC business should be submitted to the Finance Department by completing a Travel & Expense claim form. The form should be used to claim for all travel, meals and other expenses incurred on BISC business activities.

The claim form must be accompanied by receipts for all expenditure incurred and signed by an approver (see Section 1 of this policy: Responsibilities and Approvals). Forms must be submitted within 15 days of the expenditure being incurred, except in cases where the business activity extends beyond a 15-day period. The Finance Department reserves the right to withhold payment for incorrectly completed forms and/or where receipts are missing.

13. Payment of Claims

Correctly completed and approved claim forms will be paid in the subsequent weekly Finance payment run. Payments will be made directly into the claimant’s bank account, requests for payment in cash will be refused.

Responsibilities:

<table>
<thead>
<tr>
<th>Contact Officer(s):</th>
<th>Responsible for: Reviewing policy on an annual basis and ensuring compliance with HMRC guidelines.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Job title</td>
<td>Director of Finance and Assets.</td>
</tr>
</tbody>
</table>

Date for Next Review: April 2020

<table>
<thead>
<tr>
<th>Related Documents:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procurement &amp; Purchasing Policy</td>
</tr>
<tr>
<td>Travel and Expense Reimbursement Guidelines for EL Related Activities</td>
</tr>
<tr>
<td>Gifts, Hospitality &amp; Conflict of Interest Policy</td>
</tr>
<tr>
<td>Anti-bribery Policy</td>
</tr>
<tr>
<td>Acceptable Use of Credit Card Procedure</td>
</tr>
<tr>
<td>-----------------------------------------</td>
</tr>
<tr>
<td>Cash Advances Procedure</td>
</tr>
</tbody>
</table>

**Superseded by:**

This policy supersedes all previous policies relating to the reimbursement of business expenses