



EXPENSES & TRAVEL POLICY

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1. INTRODUCTION – PURPOSE STATEMENT

The Expenses and Travel policy aims to ensure that:

- The environmental sustainability of University travel is given appropriate consideration.
- Travel is only undertaken when the risks and benefits have all been considered and appropriately authorised.
- Travel costs represent value for money for the University and its funders.
- Expense claims are in line with HMRC guidance, so claimants do not incur any additional personal tax liability and the University operates within all legal frameworks.
- The expenses process is not utilised as an alternative method of procurement of operational goods and services.

POLICY:

In this document items in the “Policy” sections must be complied with.

The document also offers “additional guidance notes” these appear in each section of the document and provide information on procedures to be followed, links to supporting information/tools/ templates to support compliance with the Policy in a consistent, efficient, and effective manner.

Whilst the policy aims to detail what can and cannot be reimbursed to claimants for both travel and non-travel related expenses it will not cover all eventualities. The policy is written with three key principles in mind, and these will guide the decision making regarding any claims submitted for expenses.

Principle 1 – Value:

We all aim to use the University’s resources responsibly to achieve the University’s goals. Value can be described as what is important and focusses on more than simply achieving the lowest price. To achieve the optimal outcome for the University the following elements will be considered when making a value judgement:

- Individual and collective Wellbeing, Safety & Security
- Environmental impacts and sustainability
- Efficiency and cost effectiveness

Principle 2 – Integrity

All colleagues will act with honesty, not be influenced by the prospect of personal or institutional advantage / gain and trust in each other to do the ‘right thing’.

The claimant commits that any claim for reimbursement will be made within 90 days of the return date or date of incurring the expenditure and that claims will only reflect costs that are reasonable, legitimate, and genuinely additional to normal daily expenditure.

The University commits to reimburse expenses on the basis that an individual should not be ‘out of pocket’ or ‘in profit’ from undertaking legitimate University activities.

Principle 3: Approval before expenditure

All expenses and travel should be appropriately approved before any costs are committed. If you are unsure regarding the claims process or whether an expense or travel is permitted, the expectation is that you ask before incurring the expense.

It is understood that not all expenditure, particularly whilst travelling, can be accurately forecast in advance. Therefore, in line with principle 2, the University will endeavour to reimburse incidental costs that may not have been specifically pre-approved.

The policy is supplementary to the University's Financial Regulations, more information on which can be found here: [Financial Regulations](#).

In the event of any conflict between the regulations and policy, the regulations will prevail.

2. SCOPE

This policy applies to all staff, students and visitors travelling or incurring business expenses on behalf of the University. The following circumstances are exceptions to this policy and alternative rates and rules may apply (guidance for the circumstances below should be sought from the originating school/department):

- Council Members (Council Members' Benefits Policy)
- Students undertaking mandatory or integral placements as part of the curriculum, or those taking part in extracurricular activity.
- External Examiners Expenses
- Staff Relocation (HR Policy)
- Interview Expenses (HR - Rates and rules are included on the Candidate's Expenses Claim Form)
- Participant Expenses (part of research project/studies)
- Expenses paid directly to the claimant from a third party (Approval to travel must still be sought in advance)
- Business travel that exceeds 1 calendar month in a single location – An alternative 'extended stay allowance' should be agreed, in advance, to cover appropriate accommodation and/or subsistence for periods exceeding this threshold.

This policy applies to

- Travel bookings made through the University's Travel Management Company (TMC)
- Travel and miscellaneous expenses incurred by individuals paid for directly by an individual (using personal or University credit cards).
- Sections (1-6) also apply to travel undertaken by staff, acting in their role as an employee of the University paid for directly by a third party with no reimbursement from the University.

Details and information regarding the approval and claims processes for all expenses and travel can be found on the intranet using the following link:

<https://intranet.cardiff.ac.uk/staff/pay-perks-and-contracts/pay/expenses>

3. COMPLIANCE & GOVERNANCE

All travel bookings and expense claims will be subject to compliance monitoring.

Non-compliance with the policy could result in:

- Claims being escalated for further approval, ultimately by Director of Financial Operations
- Expenses not being reimbursed and/or the University seeking recovery/reimbursement, from the claimant, of any non-compliant costs charged or incurred.
- In extreme cases of breach or fraudulent claims disciplinary action may also be taken.

Expense claims and associated data (Including personal information) will be stored in line with the University's records retention schedules and data protection policies.

In some circumstances, e.g., research, this policy may be superseded by the policy of an external funding organisation where specified in the relevant contract/s.

Claimants should ensure claims are:

- submitted in a timely manner (no later than 90 days from the return date or date of incurring the expenditure)
- are reasonable, legitimate, within the limits set out in this policy and
- relate to genuine business expenditure incurred while undertaking their role/duties.

This policy is interlinked with/supported by other University policies and/or guidance (see examples below) – where appropriate these policies should be read in conjunction with this document.

- Counter Fraud & Bribery Policy
- Driving at Work Policy
- Significant International Incident Policy
- Safety, Health and Environment Management Policy Statement

Information on policy documentation and disciplinary procedures can be located on the University intranet pages:

<https://intranet.cardiff.ac.uk/staff/policies>

<https://intranet.cardiff.ac.uk/staff/pay-perks-and-contracts/workplace-conduct-and-issues/resolving-workplace-issues/disciplinary-procedures>

There will be occasions where this policy is superseded or supplemented by other urgent or emergency policies:

e.g. The International Travel policy implemented in response to Covid 19

4. ROLES & RESPONSIBILITIES

We expect all claimants and approvers to work within the letter and spirit of the policy (including the principles mentioned in the introduction section).

Isolated honest mistakes are inevitable, and credit is given for prompt reporting (this demonstrates acting with integrity). If you realise that you have made a mistake in submitting a claim, you should raise it with your manager and report it immediately so that errors can be redressed.

Below is an outline of the key roles involved in the implementation of this policy and their individual high-level responsibilities:

The University – Is responsible for the ensuring the safety of staff and students when travelling on University business.

Finance Department - It is the responsibility of Finance to provide safe and value for money solutions to meet the needs of staff travelling that are compliant with HMRC guidance.

PVC/COO - will be responsible for approving specific exceptional items in the following sections: Sections 8.1 and 9.2 - requests for first class rail and flights.

Heads of Schools/Departments – will be responsible for approving specific exceptional items in the following sections: (Section 9.2) requests for business class flights, (Section 10.4) Accompanied Travel requests/requirements, (Section 11.5) Extended stays - appropriate accommodation and or subsistence costs for extended stays and (Section 18.5) Gifts - any spend on gifts for high level delegations above the policy limits.

Director of Financial Operations – Responsible for ensuring the policy review schedule is adhered to and for decision making regarding any escalated policy limits or compliance issues.

Line Managers – It is the responsibility of each Line Manager to ensure existing and new staff are made aware of the policies and regulations and communicate updates and amendments when required.

Claimants – are responsible for ensuring their line manager is aware, in advance, of the need to incur costs or travel and that all claims comply with this policy, and any additional requirements to meet external funding body policies.

Travel bookers or their delegates – are responsible for ensuring that the guidance and policy has been adhered to when booking travel on behalf of another individual.

Financial approvers – are responsible for ensuring that:

- The relevant budget/project code has sufficient available funds
- They have appropriate authority to approve spend on the relevant budget/project
- That all appropriate documentation is in place and
- that spend complies with any relevant funding rules/dates.

University Travel Bureau – Will support travellers with complex bookings, travel queries and compliance monitoring of expense claims.

Travel Management Company (TMC) – To supply travel inventory and administrative support for all business travel including Assistance with Complex bookings, amendments to bookings, repatriation arrangements, refunds and monitoring quality standards of services and products.

A list of approvers for Senior Staff is available on the Intranet -

<https://intranet.cardiff.ac.uk/staff/pay-perks-and-contracts/pay/expenses/expenses-claim-procedure>

5. EQUALITY AND DIVERSITY

The University is committed to supporting, developing, and promoting equality and diversity in all our activities.

This policy supports the University's commitment to equality and diversity by allowing flexible travel options for travellers. Decisions on whether a trip represents value for money and appropriate sustainability should be made before any additional costs are added to accommodate any protected characteristic.

The Director of Financial Operations (or Nominee) may use their discretion in application of the policy to ensure the wider principles of equality are met and applied consistently across the University.

5.1 REASONABLE ADJUSTMENTS

Reasonable adjustments to this policy will be considered for those with relevant disabilities or medical conditions. There is no concrete definition of what constitutes a reasonable adjustment, as it depends on a person's specific needs and circumstances. As such, individuals requiring an adjustment for reasons relating to disability should discuss this with their line manager/school contact in the first instance.

Further information and advice can be obtained from the staff intranet – [Reasonable Adjustment Intranet Page](#).

6. TRAVEL

6.1 APPROVAL TO TRAVEL

Policy

- Travel should only be undertaken where -
 - There is no reasonable, effective alternative to travel.
 - The risks of undertaking travel have been considered – Useful guidance regarding risk assessments can be found here - [Risk Assessment Intranet Page](#)
 - There is a legitimate strategic business/academic requirement to do so.
- Prior to booking any travel away from Cardiff (or your normal place of work if not Cardiff based), approval must be sought from line managers and financial approver providing details of:
 - Purpose of the trip and benefit to the University
 - Confirmation that health and safety risk assessments have/will be completed.
 - An estimate of costs and confirmation of sufficient funds being available.
- Decisions on whether a trip represents value for money should be made **before** any additional costs are added for reasonable adjustments or to accommodate protection of any other protected characteristic.

Additional guidance notes:

Cardiff University is part of the Tyndall Centre Partnership – working to provide evidence to inform society's transition to a sustainable low-carbon and climate resilient future.

It is expected that those wishing to travel use the Tyndall Centre '[Code of conduct to support a low carbon culture' and related decision tree](#) to assess if the trip is absolutely necessary.

The University is also committed to embedding the [UN Sustainable Development Goals](#) (SDG's) into our processes, by reducing non-essential travel. In this case [SDG13 Climate Action applies](#).

Only having fully considered alternative options, should approval to travel be requested.

6.2 HEALTH AND SAFETY WHEN TRAVELLING

The University is committed to providing a safe and healthy workplace by preventing accidents and work-related ill health, eliminating hazards, and reducing risk.

The [incident reporting procedure](#) helps the University to learn lessons from incidents that either did or had the potential to cause harm. Travellers should familiarise themselves with the procedure which must be followed if an accident, incident or near miss occurs, whether in the UK or abroad.

6.3 VACCINATIONS / MEDICAL EXPENSES

NHS Wales provides advice on recommended vaccinations and other precautionary measures to take when travelling overseas.

Policy:

- Some vaccinations are available free on the NHS, but where vaccinations are private or other medication is needed these costs will be reimbursed.

Additional guidance notes:

Further Information is available at: [NHS Wales Travel Health website](#)

6.4 TRAVEL INSURANCE

Policy:

- The University has a corporate travel insurance policy covering.
 - UK travel where there is at least 1 overnight stay and
 - Overseas travel
- Any additional/private travel insurance cost will not be reimbursed by the University.

Please follow the link below for information and guidance regarding specific insurance requirements. Please review this guidance regularly as the insurance policy is renewed annually and the requirements / cover can change from year to year.

[Staff and Student Travel Insurance Intranet Pages](#)

7. CAR, MOTORCYCLE

Public transport is the preferred method of transport but travel by car or motorcycle can be used if it is more cost effective or there is a significant time saving. In particular car sharing with colleagues from within or external to the University should be considered as a viable option wherever appropriate and safe to do so.

Transport via Active travel (e.g., walking or cycling) is encouraged wherever possible, recognising that for some members of staff this will not be possible.

Staff and students can take advantage of the free University on-street bicycle membership. Members of this scheme can also use their membership in other cities where the scheme operates.

7.1 TAXIS

Policy:

- Taxis should only be used when other forms of public transport are not available or suitable.
- Justification for use of taxi is required when claiming.

Additional guidance notes:

An example of when other forms of public transport might not be suitable might be:

- individual circumstances e.g., disability, personal safety/security, illness, or injury etc
- requirement to carry luggage or bulky equipment.
- Group travel - value for money
- Time constraints
- Language difficulties/unfamiliarity with local geography

7.2 HIRE CAR – UK

Policy:

- Hire cars must be booked via the University approved supplier.
- Vehicles are to be hired for legitimate business needs only (where a University owned vehicle is not available/appropriate)
- Staff and students will only be covered by the University's motor insurance policy when:
 - The appropriate driver approval documentation has been completed & received.
 - Driving in the UK on University business
 - From the specified start and end times on the hire agreement (hire vehicles must not be used outside of these times).Staff and students are not insured:
 - Before or after the specified start and end times of the hire agreement (even if a vehicle is delivered/collected outside of these times)
 - When driving for social, domestic or pleasure purposes
- Fuel costs (not mileage) can be claimed supported by a full VAT receipt.

Additional guidance notes:

- If an extension of hire is required, this must be arranged through the University's Travel Bureau.
- Hire cars should be returned with a full tank of fuel to avoid excessive Refuelling Service Fees.
- Additional information regarding University insurance is available here:
<https://intranet.cardiff.ac.uk/staff/supporting-your-work/manage-your-office-or-lab/travelling-to-from-and-with-the-university/insurance>

7.3 HIRE CAR – OVERSEAS

Our approved hire car supplier cannot provide vehicles overseas.

Policy:

- All bookings must be made via the University's Travel Management Company (TMC) or via the Travel Bureau.
- In exceptional or emergency situations bookings may be made outside of the TMC but would require a full itemised confirmation of booking, evidence of payment along with a full justification to support an expense claim.
- Please note the University's insurer DOES NOT provide cover for hired vehicles overseas - you must ensure appropriate Insurance for the hire period is in place.
- The cost of fuel for vehicles hired for University business can be claimed with a fully itemised receipt.

7.4 PRIVATE CAR / VEHICLE

Policy:

- **Use of private vehicles should be kept to a minimum and must only be used when public transport is impractical and hire vehicles not deemed more economical.**
- The driver must have the correct business use insurance cover and a valid MOT (where applicable) and be able to produce the relevant documentation when asked.
- Any additional costs for business use insurance cover will NOT be reimbursed by the University.
- Mileage rates are reimbursed as follows and are in line with HMRC guidance.

Cumulative Annual Mileage

	Car	Motorcycle	Bicycle
Up to 10,000	45p	24p	20p
Over 10,000	25p	24p	20p

- 5p per mile per passenger accompanying for University business can be claimed up to the vehicles designated capacity.
- Claims covering ordinary commuting are not permissible as this is deemed as a taxable expense by HMRC.
- If a member of staff usually travels to work by driving a vehicle or uses public transport - paid for on daily or flexible season tickets - the normal commuting mileage must be deducted from any mileage expense claim.
- If a member of staff usually travels to work by bicycle, on foot or uses public transport paid for in advance (i.e. fixed weekly, monthly or annual season ticket) mileage expense claims can be submitted without any normal commuting mileage deductions.
- Students and Visitors claiming mileage expenses should submit claims without any commuting mileage deductions.

7.5 UNIVERSITY OWNED VEHICLES:

Policy:

- A record of each journey including the start/end mileage and name of the driver must be kept by the School or Department.
- Vehicles must not be used for non-University business.
- A driver authorisation form must be completed before any staff member is given access to a vehicle.
- Vehicles must be kept on University premises overnight unless written permission has been given in advance by the relevant line manager.
- Fuel cards should be used where applicable, if a vehicle does not have a fuel card, the cost of fuel (not mileage) can be reclaimed with a full VAT receipt. (Credit card receipts not permitted)
- The cost of cleaning a vehicle can be reclaimed with a receipt. (Credit card receipts not permitted)
- The driver is liable for any fixed penalties or fines when driving University owned vehicles.

7.6 ADDITIONAL COSTS & FINES INCURRED WHILST DRIVING

Policy:

- Reasonable parking costs incurred whilst on University business are allowed with a supporting receipt/proof of purchase.
- The cost of parking for your normal place of work is not allowed.
- Toll road charges and congestion charges are an allowable expense. It is accepted that receipts for these journeys may not be available (see Missing/Lost/Unavailable Receipts section in this document).
- Claims for parking or driving fines/violations will not be reimbursed under any circumstances.

7.7 BICYCLE HIRE

Policy:

- Bicycle hire is an allowable expense when utilised for business purposes. It is accepted that receipts for these journeys may not be available (See Missing/Unavailable/Lost Receipts section).

Additional guidance notes:

- Where available, and appropriate, bicycle hire should be considered a preferred form of public transport.
- Thanks to the University's sponsorship of [Cardiff Nextbike](#), all staff and students can take advantage of free annual membership, with 30 minutes free per trip in all Nextbike locations around the world. More information regarding this scheme can be found on the intranet: (<https://intranet.cardiff.ac.uk/staff/supporting-your-work/manage-your-office-or-lab/travelling-to-from-and-with-the-university>) under the 'cycling' section.

8. RAIL, RAILCARDS & LONDON UNDERGROUND

8.1 UK

Policy:

- Standard Class rail must be used on rail journeys.
- First Class travel is only permitted in exceptional or emergency situations – in such cases a request must be approved by the appropriate PVC/COO.
- Railcards can be used when purchasing tickets, however the University cannot reimburse the cost of railcards as they are deemed a taxable benefit by HMRC.
- If booking Open/Anytime rail tickets, a suitable justification must be given.
- Cancellations & refunds -
 - If booked through the University's TMC any refund will automatically be returned to the University (and/or originating funder - project or research grant etc - as appropriate).
 - If not booked through the University's TMC and an expense claim has been authorised and paid the refund must be claimed by the individual traveller and returned to the University.
 - If not booked through the University's TMC and not claimed as an expense the refund will need to be claimed by the individual traveller directly.

Additional guidance notes:

- Tickets can be booked by our Travel Management Company however there are additional administration fees applied to each ticket booked. Therefore, travellers are encouraged to book train tickets through ordinary commercial channels and claim the costs through the expenses process.
- Eurostar tickets are available via the TMC up to 4 months prior to travel (with no additional fees) If tickets are required further in advance these can be booked through ordinary commercial channels and costs can be claimed through the expenses process.
- Individual travellers should consider Specific date/time tickets, 'split tickets' and 'Super Off-Peak' or 'Advance' tickets to minimise costs.
- When travelling with colleagues Group Save tickets should be considered where appropriate.
- Train tickets to/from London should be booked to the relevant travel Zone for the final destination. This will avoid the need to buy additional London Underground tickets / Travelcards in London.
- Compensation from a transport provider for inconvenience for a delay or cancellation can be claimed and retained by the traveller.

8.2 OVERSEAS

Policy:

- All bookings for main route/primary journeys must be made via the University's Travel Management Company (TMC) or via the Travel Bureau.
- In exceptional or emergency situations bookings may be made outside of the TMC but would require a full itemised confirmation of booking, evidence of payment along with a full justification to support an expense claim.
- Short notice, Local/regional transport can be booked & paid for locally and claimed as expenses.

Additional guidance notes:

- Travellers are expected to book equivalent to UK standard class in respect of comfort and safety where available.
- Eurostar and other European train bookings should be considered as a potentially more sustainable option to flying when travelling to some European countries.

9. AIR

9.1 UK

UK air travel is discouraged due to impacts on the University's ambition to be carbon neutral by 2030.

Policy:

- All bookings must be made via the University's Travel Management Company (TMC) or via the Travel Bureau.
- In exceptional or emergency situations bookings may be made outside of the TMC but would require a full itemised confirmation of booking, evidence of payment along with a full justification to support an expense claim.
- Economy class must be booked for all UK internal flights.

9.2 OVERSEAS

Policy:

- All flight bookings must be made via the University's Travel Management Company (TMC) or via the Travel Bureau.
- In exceptional or emergency situations bookings may be made outside of the TMC but would require a full itemised confirmation of booking, evidence of payment along with a full justification to support an expense claim.
- Economy class must be booked where the uninterrupted flying time is 7 hours or less.
- Premium Economy can be booked for any 'leg' of a journey where the uninterrupted flying time is greater than 7 hours.
- Business class flights can only be booked/claimed:
 - If an external funder policy expressly permits business class travel
 - If approved in advance by the PVC, Head of School or Director of the Department to meet reasonable adjustment and or business effectiveness/productivity requirements.
- First Class travel is only permitted in exceptional or emergency situations – in such cases a request must be approved by the appropriate PVC/COO.

9.3 CANCELLED FLIGHTS AND DELAY COMPENSATION

Policy:

- Cancellations & refunds -
 - If booked through the University's TMC any refund will automatically be returned to the University (and/or originating funder - project or research grant etc - as appropriate).
 - If not booked through the University's TMC and an expense claim has been authorised and paid the refund must be claimed by the individual traveller and returned to the University.
 - If not booked through the University's TMC and not claimed as an expense the refund will need to be claimed by the individual traveller directly.

Additional guidance notes:

- *You must not seek to benefit personally by volunteering for denied boarding compensation.*
- Compensation from a transport provider for inconvenience for a delay or cancellation can be claimed and retained by the traveller.

10. OTHER TRAVEL SERVICES

10.1 PASSPORTS

Policy:

- The University will not reimburse the cost of a standard passport.
- If additional pages are required due to the frequency of travel on University business, you can claim the difference between the cost of a standard passport and a passport with additional pages.
- The cost of a second passport can be reimbursed if evidence is provided supporting the requirement for an additional passport as result of regular travel and the requirement for visa applications.

10.2 VISAS & TRAVEL AUTHORISATIONS

Policy:

- The University will cover the cost of visas and other associated documentation required for business related travel.
- A claim can be submitted for visas you have arranged - receipts should be included with your claim along with the details of the business trip.

- If Visa's or travel authorisation is required – these should be arranged through the relevant countries' online immigration service directly, rather than chargeable third-party service providers.
- The University Travel Bureau team may be able to assist with more complex visa or travel authorisation documentation arrangements.

10.3 BUSINESS JOURNEYS EXTENDED FOR HOLIDAY

Policy:

- It is permissible to extend a trip to include a period of leave provided that the personal travel is entirely incidental to the business trip and the cost to the University is not increased.
- The allowance to travel premium economy or business class (per section 8.2) is not interchangeable and cannot be forgone to book more than one seat.

Additional guidance notes:

- The University's insurance policy may cover you for additional days taken as a personal holiday before or after a business trip.
As the insurance policies are renewed annually and cover may change year-on-year, please refer to [Staff and Student Travel Insurance Intranet Pages](#) for the most up to date information.

10.4 ACCOMPANIED TRAVEL

Policy:

- Accompanied travel is permitted:
 - as a reasonable adjustment based on medical or other caring grounds. Individual requirements must be approved by Head of School/Department prior to travel being booked.
 - If a chaperone is needed on religious grounds

10.5 INCIDENTAL EXPENSES

Minor incidental expenses can be claimed in line with principle 2.

Policy:

- Laundry costs when travelling are allowable when travelling for University business.
- Toiletries are not an allowable expense.
- Newspapers are not an allowable expense.

11. ACCOMMODATION

11.1 ACCOMODATION UK

Policy:

- All bookings should be made via the University's Travel Management Company (TMC) or via the Travel Bureau.
- If the TMC is unable to provide accommodation within the rates specified, you should book the next most cost-effective suitable alternative.
- In exceptional or emergency situations bookings may be made outside of the TMC but would require a full itemised confirmation of booking, evidence of payment along with a full justification to support an expense claim.
- The cost of overnight accommodation in or near Cardiff is not an allowable expense for Cardiff based staff unless there is specific funding for an event or conference.
- For the rest of the UK the maximum rates per night inclusive of breakfast, all taxes and fees are –
 - London £180
 - Elsewhere £120

Additional guidance notes:

- If breakfast is not included in the overnight room rate a separate expense claim can be submitted for reimbursement of these costs provided the room and breakfast costs combined do not exceed the maximum room rates stated above.

11.2 ACCOMMODATION OVERSEAS

Policy:

- All bookings should be made via the University's Travel Management Company (TMC) or via the Travel Bureau.
- If the TMC is unable to provide accommodation within the rates specified – you should book the next most cost effective suitable alternative.
- In exceptional or emergency situations bookings may be made outside of the TMC but would require a full itemised confirmation of booking, evidence of payment along with a full justification to support an expense claim.
- The University set's location specific overnight rates for overseas accommodation*

Additional guidance notes:

**Location Specific rates for overseas accommodation can be found on the intranet. These rates are based on HMRC scale rates and staff experience/feedback and will be reviewed/revised at least annually.*

Where no rates are available for your destination please refer to the University's Travel Bureau team for advice (travel-bookings@cardiff.ac.uk)

11.3 STAYING WITH FRIENDS OR RELATIVES

Policy:

- You may stay with friends or relatives while on University business instead of staying in a hotel. You can claim up to 50% of the overnight rate for a meal as a gesture of thanks, but no payment can be made to your host(s). A fully itemised receipt must be included with the claim.
- A maximum of one alcoholic drink is allowed with the meal. The cost is to be covered as part of the friends/relative overnight rate, not additional to the rate.

11.4 USE OF AIRBNB OR SIMILAR HOMESTAY ACCOMMODATION

Policy:

- Use of Airbnb or similar home-stay accommodation is **NOT** permitted under any circumstances in the UK or overseas.

Additional guidance notes:

This policy decision is made to safeguard Staff and Students. Below are some examples of potential risks of this inconsistently regulated market sector.

- Home-stay properties may be unlicensed/illegal in some cities.
- Sub-letting may be prohibited in many of the properties advertised.
- Properties may not be insured for short term rentals.
- Properties may not comply with fire safety standards and security standards.

11.5 EXTENDED STAYS:

This policy applies to short term business travel and expenses (typically defined as <1 calendar month). Where business travel (to a single destination) is anticipated to exceed 1 calendar month, separate arrangements should be agreed in advance with Head of School/Department and or relevant funding body. In these circumstances it may, for example, be appropriate to consider more suitable and cost-effective accommodation options alongside an alternative subsistence allowance to be agreed with relevant funding bodies.

12. SUBSISTENCE

The University commits to reimburse expenses on the basis that an individual should not be 'out of pocket' or 'in profit' from undertaking legitimate University activities.

12.1 UK

Policy:

- Costs can be reimbursed up to the limits below for food and beverages while travelling on University business away from your normal place of work for more than 4 hours.

Allowance for any one calendar day/part day away from home:

4-6 hours	£6
6-12 hours	£17
12-24 hours	£30

- Where overnight stays are required costs of breakfast must be included in the overnight accommodation rates (see section 11.1)
- Subsistence is not allowed for any meetings held in Cardiff (or the location of your normal place of work).
- A maximum of one alcoholic drink is allowed only with an evening meal. The cost is to be covered as part of the daily subsistence rate, not additional to the rate.

12.2 OVERSEAS

Policy:

- Reasonable actual expenses incurred can be claimed up to the location specific limits*.
- A maximum of one alcoholic drink is allowed with an evening meal. The cost is to be covered as part of the daily subsistence rate, not additional to the rate.
- Access to airport lounges is permissible where a reasonable justification case can be made and agreed before the trip is undertaken or if the traveller is subjected to lengthy delays (more than an hour)

Additional guidance notes:

** Location Specific rates for overseas subsistence can be found on the intranet. These rates are based on HMRC scale rates and staff experience/feedback and will be reviewed/revised at least annually.*

Where no rates are available for your destination please refer to the University's Travel Bureau team for advice (travel-bookings@cardiff.ac.uk)

13. TIPS AND GRATUITIES

UK

Policy:

- Not permitted unless added as a compulsory item by the venue establishment (service or cover charge). Fully itemised receipt and evidence of the service/cover charge is required to support the claim.
- Claims for service/cover charges must form part of the daily subsistence allowance.

Overseas

Policy:

- In countries where it is the culture to tip, the costs can be reimbursed.
- Tips for meals above a threshold of 18% will require specific justification.

Additional guidance notes:

- Gratuities should only be claimed where it is socially expected and appropriate to the culture to do so. An example of a country with a socially expected culture is the USA where it is not uncommon to tip 18% or more on a meal.
- If during audit(s) tip amounts are deemed excessive a claim may be rejected.

14. ADVANCES

Policy:

- Staff and Students can request an advance (minimum £100) to cover minor subsistence and travel costs when undertaking approved travel for University business.
- Advances can only be used to fund items normally payable as expenses in this policy.
- Receipts or paid invoices must be submitted with the advance reconciliation, in line with the receipt requirements of this policy.
- Advances must be reconciled and/or repaid within 90 days of the return date and no new requests can be approved until this is completed.

15. RECEIPTS

Policy:

- Itemised receipts are required to support all claims – a general principle of ‘no receipt, no reimbursement’ will be applied.
- Credit card slips are not accepted as a receipt (there are limited exceptions e.g., road toll or London underground charges)
- It is also acknowledged there are some locations where receipts are not commonly issued. For claims to be reimbursed under these circumstances, the claim must be supported with a brief reason/justification for the lack of receipts. A decision will be made based on the reasonableness of the claim and its compliance with appropriate rates.
- For lost receipts, you can provide a redacted bank/credit card statement to support the claim and a decision will be made on whether to reimburse based on the reason/justification provided.

16. TRANSACTIONS IN A FOREIGN CURRENCY

Policy:

- Allowable expenses incurred in a foreign currency can be converted to GBP as part of the expense claim process at:
- the actual rate used when converting GBP to local currency (on a formal receipt).
- at the actual GBP rate charged to a debit / credit card
- using the relevant day rate from a reputable online exchange rate calculator

Additional guidance notes:

When using a personal card for business expenses claimants are reminded that some card providers levy significant charges for overseas transactions. Please check your providers fee structure in advance and wherever possible select a purchase method with minimum fees.

17. HOSPITALITY & ENTERTAINING

17.1 VISITORS

When planning hospitality, it is especially important to ensure approval in advance has been attained before making arrangements and/or incurring any costs (in line with Principle 3).

Policy:

- Costs of extending hospitality to third parties (e.g., research sponsors, visiting lecturers), can be reimbursed provided it is in line with the gifts and hospitality policy (currently under development) and is:
 - based on real benefit to the University
 - kept to a minimum.
 - a genuine business purpose - not general goodwill.
 - Maximum of £35 per head including beverages.
 - **Alcoholic beverages can only be claimed with an evening meal.**
- Any claim for reimbursement must include:
 - the names of those attending the meal.
 - confirmation of a ratio of a maximum of 2 members of staff to each visitor
 - confirmation of the nature of the business relationship
 - business purpose and benefit for the hospitality extended.
 - explanation if University facilities were not able to be used.

Additional guidance notes:

- Where it is not viable or practical to use University facilities, the venue should invoice the University and where this is not possible, a claim can be submitted.
- The hospitality costs of spouses or partners will only be met by the University if a visitor to the University has a spouse or partner in attendance and this will require approval from the Head of School/Department in advance of the hospitality.

17.2 STAFF

Refreshments

Policy:

- Refreshments provided to staff at working events (i.e., NOT held on a routine basis) are an acceptable charge. There must be a formal agenda and minutes taken of the meeting/event.
- University catering facilities must be used if available. If not available, alternative arrangements must be made using standard procurement methods and not claimed as expenses.
- Tea, coffee, and biscuits for staff during normal working hours and not in connection with the above is a personal expense and must not be charged to the University.

Hospitality

Policy:

- Staff hospitality as a purely social activity is not permitted.

Additional guidance notes:

- Any substantial hospitality provided that is not linked to a working activity could be deemed a taxable benefit (with the HMRC being able to backdate any such claim over several years).
- Heads of Schools/Departments should therefore distinguish between providing funding for food and drinks at a staff meeting or conclusion/start of a training or staff development event, and one-off hospitality for anything described as purely a social occasion. For example: It is for Heads of School/Departments to justify whether events in the Christmas period are staff development activities or purely social events.
- For guidance, it is suggested that an evening event in a local hotel or restaurant, if not linked to some other meeting or working activity, might only be regarded as social and should therefore be funded by the individuals participating.
- A lunch or early evening dinner where the Head of School/Department or another speaker takes the opportunity to address staff on matters of School/Department or University policy and development might reasonably be regarded as a staff development activity. The rate of expenditure per head should not be excessive and University facilities should be used.

17.3 STUDENTS

Policy:

- Student/staff entertainment is allowed where the majority (80%) of attendees are students.
- A formal agenda or event is required - not just held as a goodwill event.
- University catering facilities must be used if available. If not available, alternative arrangements must be made using internal procurement methods and not as expenses
- Alcohol is not permitted if the event is during the day, any evening reception must be limited to 1 alcohol beverage per person.

18. MISCELLANEOUS

18.1 TELEPHONES & COMMUNICATION

Policy:

- Personal telephone (landline or mobile) contracts cannot be reimbursed as they would have Tax and National Insurance implications. However, additional one-off charges incurred for utilising a personal mobile phone for business use (for example to resolve urgent matters whilst travelling) can be reimbursed with appropriate justification and supporting documentation e.g., a redacted itemised bill.
- Additional costs to access communication (e.g., wi-fi / internet access) whilst travelling can be claimed as a business expense provided it is required for business use.

Additional guidance notes:

- Individuals are reminded of the importance of maintaining a healthy work life balance when working away from home.

18.2 EYE TESTS

To support the optical health of employees who regularly use display screen equipment the University offers contributions towards the costs of eye care. However, costs for eye tests and glasses cannot be claimed through the expenses process.

You can find the latest information on availability and claim processes here:

[Eye Tests Intranet Page](#)

18.3 PROFESSIONAL MEMBERSHIP FEES

Policy:

- Professional Membership fees cannot be paid by the University.

Additional guidance notes:

Up to date information regarding professional membership fees can be found here:

[Professional Membership Fees Intranet Page](#)

18.4 TRAINING & CONFERENCE FEES

Policy:

- All training and conference attendance must be approved and booked in advance.
- Approved training/conference events can be booked and paid for directly by the University or claimed as an expense.

18.5 GIFTS

Policy:

- There may be occasions where it is appropriate to give gifts, e.g., it may be culturally expected in some countries. When this is the case, a written justification will be required and a limit of £25 can be claimed via expenses.
- Any requirement to exceed the stipulated £25 maximum, for example for high level delegations or one-off special events requires Head of School/Departmental approval.
- Expenditure on flowers is an acceptable charge in the case of long-term sickness (minimum of two months) or bereavement of a current member of staff/student. (These items should be purchased through University procurement channels and cannot be claimed as an expense)
- Expenditure relating to other gifts, sympathy, retirement, or goodwill tokens are not permitted.

Additional guidance notes:

- If you receive a gift or hospitality from a host, please refer to the gifts and hospitality policy to ensure declarations (where appropriate) are recorded. (*Gifts and Hospitality Policy currently awaiting sign off*).

18.6 OTHER MISCELLANEOUS EXPENSES

Policy:

- Expense claims for goods or services that are available through the standard procurement process are not allowed.
- Where a University contract for goods or services is unavailable or unable to supply a suitable product to meet the need claimants should liaise with local finance teams to discuss a purchase using a University purchase card.
- In urgent or emergency circumstances low value items can be purchased - provided a full itemised invoice/receipt, evidence of payment and a full justification is provided to support an expense claim.
 - For example: Whilst travelling a University owned laptop charger breaks - It is reasonable to buy a replacement if there is business need to use the laptop before returning to the University.