



TRAVEL AND EXPENSES POLICY

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1. Introduction

1.1 Purpose

The purpose of this policy is to help travellers with booking travel and claiming expenses. Following these policies helps to keep you safe, support our environmental goals, comply with HMRC rules and to make best use of the university's resources.

The core principles of our travel and expenses policy are:

- **Value:** We use the university's resources responsibly to achieve our goals. Value considers well-being, safety and security, the environment and cost effectiveness.
- **Integrity:** We trust colleagues to do 'the right thing' and submit claims, within 60 days of return date (or by project close date if earlier), for costs that are reasonable, legitimate and incremental to normal expenditure. The university commits to reimburse expenses on the basis that an individual should not be 'out of pocket' from undertaking university business.
- **Approval before expenditure:** All travel and expenses should be appropriately approved before any costs are committed.

Provided that the procedures set out in this policy are followed, staff will be covered by the university's [Travel Insurance Policy](#) and no additional tax or National Insurance contribution liability will arise. Staff will not need to report details within their tax returns.

The policy is supplementary to the university's [Financial Regulations](#). In the event of any conflict between the regulations and policy, the regulations will prevail.

1.2 Scope

This policy applies to all staff, including honorary 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):

- Students undertaking certain mandatory or integral placements as part of the curriculum, such as those funded by the NHS, or those taking part in extracurricular activity. Students and staff are advised to check the guidelines for each placement.
- External Examiners Travel and Expenses.
- Cardiff University Relocation Policy.
- Interview Expenses (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 one 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.

1.3 Equality and diversity

1.3.1 Equality and diversity

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 incurred 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.

1.3.2 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.

More information about [Reasonable Adjustments](#) can be found on the staff intranet.

1.4 Related policies

Where appropriate these related university [policies](#) should be read in conjunction with this document:

- Counter Fraud Policy.
- Anti-Bribery Policy.
- Driving at Work Policy and Guidance.
- Significant International Incident Policy.
- Safety, Health, Wellbeing and Environment Policy Statement.
- Alcohol and Drug Misuse Policy.

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

2. Booking travel and compliance

2.1 Approval to travel

Travel should only be undertaken where:

- There is no reasonable, effective alternative to travel.
- The risks of undertaking travel have been considered. You can find useful guidance and information on [overseas risk assessments](#) here.
- There is a legitimate strategic business/academic requirement to do so, that is proportionate to the environmental impact.

All overseas travel risk assessments to areas where the Foreign, Commonwealth and Development Office (FCDO) advises against all but essential travel, must include a supplementary assessment ([the Travel Risk Assessment Approval Form](#)) which includes justification as to why the travel is considered 'essential'. Please note Cardiff University does not allow travel to areas where the FCDO advises against all travel.

Prior to booking any travel away from Cardiff (or your normal place of work), approval must be sought from line managers and, where separate, financial approvers, 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.

Request	Approver
Request to travel	Line manager (for staff only) Financial approver as nominated by school and in SAP Concur or Oracle Hierarchy
1st class rail, business class flights, accompanied and extended stay	Head of School (Colleges) or Head of Dept (Professional Services)
Out of policy spend	Chief Financial Officer or nominee
Expense claim in line with pre-approval	Not required
Expense claim greater than pre-approval	Financial approver as nominated by school and in SAP Concur or Oracle Hierarchy
Escalation point	Chief Financial Officer

It is the responsibility of schools and Professional Services departments to maintain financial approvers in SAP Concur via IT Support.

Guidance on [booking travel and claiming expenses using SAP Concur](#) can be found on the staff intranet here.

2.2 Booking travel without approval

We recognise that there may be instances where you need to book travel or incur expense at short notice and are not able to request prior approval. These claims will require financial approval, and non-compliant spend may not be reimbursed. We monitor travel and expenses without prior approval to support understanding of, and adherence to, the policy.

2.3 Environmental considerations

It is expected that those wishing to travel use the Tyndall Centre ['Code of conduct to support a low carbon research culture'](#) and related ['Decision tree'](#) to assess if the trip is 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 [SDG12 Sustainable Consumption and Production](#) and [SDG13 Climate Action](#) apply.

Role	Responsibility
Claimants	Ensuring they obtain appropriate approvals to incur travel or costs and comply with all provisions of this policy, as well as any additional requirements to meet external funding body policies.
Line managers	approving requests to travel and ensuring risk assessments for overseas travel are completed ensuring existing and new staff are made aware of the policies and regulations and communicate updates and amendments when required
Financial approvers as nominated by schools/depts	ensuring that the relevant budget/project code has sufficient available funds ensuring that they have appropriate authority to approve spending on the relevant budget/project ensuring that all appropriate documentation is in place ensuring that spending complies with any relevant funding rules/dates
Heads of Schools (Colleges) / Heads of Dept (PS)	Approving exceptional items specified within the policy
CFO or nominee	Ensuring the policy review schedule is adhered to and for decision-making regarding any out-of-policy expenditure or escalated issues.
Travel bookers or their delegates	Ensuring that the policy has been adhered to when booking travel on behalf of another individual.
University Travel and Expenses team	Supporting travellers with complex bookings, travel queries and compliance monitoring of requests and claims.
Travel Management Company (TMC)	Supplying travel itinerary 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.

2.4. Responsibilities

2.5. Booking Method

Travel should be booked using the university's preferred method. Details of this can be found on the [travel and expenses](#) pages on the staff intranet.

2.6. Loyalty schemes

Staff are required to travel in the most cost-effective class available regardless of carrier. Provided there is no cost impact to the university, the traveller's private loyalty scheme points may be used to upgrade flights or accommodation, or purchase lounge passes but the university will not reimburse the corresponding costs.

2.7. Travel to Cardiff/commuting

Commuting (travel to your place of work as specified in your contract) is not a permissible expense and would be deemed a taxable benefit by HMRC. For most people this will mean travel from your home to Cardiff is not allowable. However, if someone's contractual place of work is elsewhere, or 'remote,' then travel to Cardiff would be allowable. Travelling to the office on a day that you typically work from home is not allowable as it is not a contractual right. Additional costs incurred by the need to travel around campus, transport heavy or bulky items, or facilitate an onward journey will be reimbursed by the university.

2.8. Business journeys extended for holiday

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. This includes the change in flight costs from travelling on a different day. The university's insurance policy will only cover you for the business element of your trip. Please refer to paragraph 4.3 for more information.

2.9. Accompanied travel

Accompanied travel is permitted only if:

- as a reasonable adjustment based on medical or other caring grounds. Individual requirements must be approved by the Head of School/Department before travel being booked

- if a chaperone is needed on religious grounds

Companions are subject to the same rates and provisions as staff, as set out in this document.

The allowance to travel premium economy or business class (section 5.9) is not interchangeable and cannot be forgone to book a seat for a companion.

2.10. Compliance

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 the 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.

2.11. External funding

In all circumstances, the university's Travel and Expenses policy takes precedence over external funders policies. Where the external organisation's funding has more generous terms the traveller will not be permitted to benefit from them, and where they are more restrictive the additional expense will be borne by the university. For example, if the external funder allows a 1st class flight, the traveller would not be permitted to benefit from this.

3. Payment and reimbursement

3.1. Payment and Purchase Cards

Wherever possible, travel and expenses should be paid for by invoice from our Travel Management Company, or central travel purchase cards. Where members of staff use an individual travel purchase card (travel p-card), they must follow both the Travel & Expenses policy, the [procurement policy](#), and the terms and conditions for purchase cards. Purchase card holders are responsible for ensuring that all travel and expense-related purchases are accounted for (i.e., allocated to the correct accounting codes and submitted) within 60 calendar days (or within the project close date if earlier). The timely submission of data enables budget holders to manage their budgets effectively. [More information on purchase cards can be found on the staff intranet.](#)

3.2. Expense claims

Claimants should ensure claims are:

- submitted in a timely manner (no later than 60 calendar days from the return date or date of incurring the expenditure, or within the project close date if earlier)
- are reasonable, legitimate, within the limits set out in this policy and
- relate to genuine business expenditure incurred while undertaking their role/duties

The timely submission of expense claims is important as it enables budget holders to manage their budgets effectively and ensure that grant claims can be processed in a timely manner.

3.3. Expense claims without prior approval

We appreciate there will be times when you are not able to get approval in advance – an unforeseen taxi or the need for a meal due to delays. You are still able to claim for these although they will require approval. We expect these to be low-value claims and we monitor them to ensure overall understanding and compliance with the policy. Non-compliant spending may not be reimbursed.

3.4. Receipts

Itemised receipts are required to support all claims – a general principle of ‘no receipt, no reimbursement’ will be applied, in line with HMRC guidelines. Credit card slips are not accepted as a receipt with limited exceptions e.g., road toll or London underground charges.

It is 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 receipt. 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.

3.5. Advances

Staff and students can request an advance (minimum £100) to cover subsistence and minor travel costs when undertaking approved travel for

university business. Advances can only be used to fund items that cannot be booked through our travel booking system or Travel Management Company.

On return, an expense claim and accompanying receipts are still required (in line with sections 3.2 and 3.4). This, together with any repayment, must be submitted within 60 days of the return date (or before the project close date if earlier). No new advance request can be approved until this is completed.

3.6. Transactions in a foreign currency

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 SAP Concur's inbuilt exchange rate calculator

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.

4. Before you go

4.1. 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. This should be done through risk assessment as set out in section 2.1.

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.

4.2. Vaccinations

NHS Wales provides advice on recommended vaccinations and other precautionary measures to take when travelling overseas. Some vaccinations are available free on the NHS, but where recommended vaccinations are only available privately or other medication is recommended these costs will be

reimbursed. Further information is available on the [NHS 111 Travel Health pages](#).

4.3. Travel insurance

The university has a corporate travel insurance policy covering:

- UK travel where there is at least 1 overnight stay and
- overseas travel

This only covers university business travel and not any personal element of a trip. Any additional/private travel insurance costs will not be reimbursed by the university.

Information and guidance on specific insurance requirements can be found on the [travel and motor insurance staff intranet pages](#). Please review this guidance regularly as the insurance policy is renewed annually and the requirements/cover can change from year to year.

4.4. Passports and travel visas

4.4.1 Passports

The university will not reimburse the cost of a standard passport. However, where additional or second passports or additional pages are required due to the frequency of travel on university business, or the requirement for visa applications, you can claim the incremental cost.

4.4.2 Travel visas and authorisations

The university will cover the cost of visas and other associated documentation required for business-related travel. These should be arranged through the relevant countries' online immigration service directly, rather than chargeable third-party service providers unless agreed otherwise with the Head of Travel due to specific issues such as timescales or volumes.

This policy does not cover visas or work permits as part of recruitment or relocation.

5. Business travel rules

5.1. General

Public transport is the preferred method of transport but travel by car or motorcycle can be used if it is more cost-effective, there is a significant time

saving, or a need to transport heavy or bulky items. As with all travel plans, staff safety is paramount.

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.

5.2. Taxis

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

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

5.3. Car hire

5.3.1 UK car hire

Hire cars must be booked via the Travel and Expenses team. Vehicles are to be hired 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 and 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 when supported by a full VAT receipt.

If an extension of hire is required, this must be arranged through the university's Travel & Expenses team.

Hire cars should be returned with a full tank of fuel to avoid excessive refuelling service fees.

Additional information regarding university insurance is available on the [travel and motor insurance staff intranet page](#). Please note that insurance is only provided by the hire car company for up to 14 days. For longer periods, please contact insurance@cardiff.ac.uk to ensure the hire vehicle has been added to the university's insurance policy.

5.3.2 Overseas car hire

Overseas car hire should be booked by the traveller and claimed as an expense. Expense claims should be submitted with confirmation of the car hire booking and evidence of payment.

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.

5.4. Private vehicles

The use of private vehicles should be kept to a minimum and public transport and hire vehicles should be considered. Hire cars are more cost-effective than the use of a private car for journeys over 150 miles in a single day. However, we appreciate that these are not always practical or available.

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 coverage will not be reimbursed by the university.

Mileage rates are reimbursed as follows and are in line with [HMRC guidance](#).

Transport	Mileage rate
Car	45p up to 10,000 miles per annum

	25p over 10,000 miles per annum 5p per mile per additional passenger
Motorcycle	24p
Bicycle	20p

Claims covering commuting (travel to your place of work as specified in your contract) are not permissible as this is deemed as a taxable benefit by HMRC. See section 2.7 for more details.

5.5. University-owned vehicles

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's 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.

5.6. Other driving costs and fines

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 section 3.2).

Claims for parking or driving fines/violations will not be reimbursed under any circumstances.

5.7. Bicycle hire

Bicycle hire is an allowable expense when utilised for business purposes. It is accepted that receipts for these journeys may not be available (see section 3.4).

5.8. Rail & Underground

5.8.1 UK Rail and Underground

Standard Class rail must be used on rail journeys. First Class travel is only permitted in exceptional or emergencies with appropriate approval (see section 2.1). When booking Open/Anytime rail tickets, a suitable justification must be given.

Railcards can be used when purchasing tickets, however, the university cannot reimburse the cost of staff rail cards as they are deemed a taxable benefit by HMRC. However, the university may reimburse student rail cards which fall outside the HMRC rules.

[Guidance on booking travel, including train tickets, can be found on the Travel and Expenses staff intranet pages.](#)

5.8.2 Overseas Rail

Short notice, local/regional transport can be booked and paid for locally and claimed as expenses.

Travellers are expected to book equivalent to UK standard class in respect of comfort and safety. Eurostar and other European train bookings should be considered as a potentially more sustainable option to flying when travelling to some European countries, to be balanced with cost. Most Eurostar routes can be booked on SAP Concur but if the requested route is not available travellers can book directly and expense the cost.

5.9. Flights

5.9.1 Domestic flights

UK air travel is discouraged due to impacts on the university's ambition to be carbon neutral by 2030, as set out in our [Environmental Sustainability Strategy](#). Economy class must be booked for all UK internal flights.

5.9.2 Overseas flights

Class	When to book
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Economy	When flying time is 7 hours or less.
Premium Economy	For any leg of a journey where the uninterrupted flying time is greater than 7 hours (where this service is available).
Business	Only if approved in advance by the relevant approver (see section 2.1) to meet reasonable adjustment and/or business effectiveness.

5.9.3 Airport lounges

Where flights are delayed by more than 2 hours or a stopover between flights is more than 2 hours, lounge access can be claimed but is limited to £40 per instance. As food is available in lounges, subsistence cannot also be claimed.

5.9.4 Additional items

The university will not pay for items that are considered personal choice expenses (e.g., seat selection or personal excess baggage).

5.10. Cancellations, refunds and compensation

The traveller is responsible for initiating any refund claim and ensuring that the funds are returned to the payer.

Booked/Paid	Refund process
Booked through Travel Management Company (TMC)	Traveller notifies TMC and the refund is automatically returned to the university or funder as appropriate.
Booked on SAP Concur and paid directly by university	The traveller notifies the Travel & Expense Team and the refund is returned to the university.
Booked directly by the traveller and claimed as an expense	Refund must be claimed by the individual traveller and returned to the university

Compensation for the inconvenience of a delay or cancellation can be claimed and retained by the traveller. Additional costs (such as refreshments and accommodation) due to delays, over and above that provided by the airline, may be claimed by the university.

You must not seek to benefit personally by volunteering for denied aircraft boarding compensation.

5.11. Coach and bus

Travelling by coach and bus is often highly economical and is encouraged. Unfortunately, tickets are not available to book on SAP Concur so travellers are asked to book these on the relevant website (or pay on the bus itself), retain the receipts and claim reimbursement.

6. Accommodation

6.1. UK accommodation

The cost of overnight accommodation in or near Cardiff is not an allowable expense for Cardiff-based staff (as specified in your contract of employment) unless there is specific funding for an event or conference.

The maximum rates per night inclusive of breakfast, all taxes and fees are:

Location	Rate
London	£190
Rest of UK	£125

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.

6.2. Overseas accommodation

You can find location-specific rates for overseas accommodation in the [Overseas travel rates for Cardiff University](#). These rates are based on HMRC scale rates, staff experience/feedback, and alignment with UK standard 3-star accommodation, and will be reviewed at least annually.

If you are having difficulty with rates or the availability of suitable accommodation for your destination, please contact the university's Travel and Expenses team for advice. We endeavour to be flexible to ensure travellers' safety and to reduce travel between accommodation and the final intended destination.

6.3. Staying with friends or family

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 hotel rate, per night of your stay, for a meal as a gesture of thanks, but no payment can be made directly to your host(s). A fully itemised receipt must be included with the claim.

6.4. Use of Airbnb

Airbnb may be used where the traveller completes an [Airbnb checklist](#) and can demonstrate minimal risk. Airbnb accommodation should be booked by the traveller and claimed as an expense.

6.5. Extended stays

Where business travel (to a single destination) is anticipated to exceed 1 calendar month, separate arrangements should be agreed in advance with the 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.

6.6. Conference hotels

Travellers attending conferences or other similar events may stay in the conference hotel, even where the conference rate exceeds our hotel rates in section 6.1. If a conference hotel cannot be booked by the traveller on SAP Concur due to content limitations, or the traveller has access to special conference rates via an alternative booking method then payment can be made by personal payment card, or a university p-card, and claimed as an expense.

7. Subsistence

7.1. UK subsistence

Staff who are necessarily away from their normal place of work, which for most people will be Cardiff, on university business for more than 4 hours, are entitled

to claim subsistence. Claims, supported by receipts, will be reimbursed up to the maximum level of expenditure as shown below. These rates are inclusive of tips and drinks.

Hours away	Maximum reimbursed
4-6	£10
6-12	£25
12-24	£40

7.2. Overseas subsistence

Reasonable actual expenses incurred can be claimed up to the location-specific limits set out in the [Overseas travel rates for Cardiff University](#). 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 contact the university's Travel and Expense team for advice.

7.3. Tips and gratuities

In countries, including the UK, where it is the culture to tip, the costs can be reimbursed. Tips above 18% will require specific justification. If during the audit(s) tip amounts are deemed excessive a claim may be rejected. All tips and gratuities are included in the subsistence rates.

8. Hospitality

8.1. Visitors

Staff will be reimbursed reasonable entertainment costs for themselves and external guests such as a client or sponsor where there is a valid business purpose. This excludes students who are covered in section 8.3. Maximum levels of entertainment expenditure are shown below and include drinks and gratuities.

Meal	Max Per Person
Lunch	£30
Dinner	£40

Where guests are entertained at lunchtime, the university's restaurant/catering facilities should be used. Only staff who can have valid input into the business discussion should be included. The ratio of staff to guests can be a maximum of 3:1 for entertainment on the university campus and 2:1 elsewhere.

Any claim for reimbursement must include:

- the names of those attending the meal
- ratio of staff to each visitor
- nature of the business relationship
- business purpose and benefit for the hospitality extended
- explanation of university facilities were not able to be used

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.

8.2. Staff

8.2.1 Working events

Refreshments provided to staff during working events (meetings or staff development) are allowable where these are

- formal in nature with an agenda and minutes
- one-off in nature (i.e., not a routine meeting)
- modest and not including alcohol

University catering facilities must be used if available.

8.2.2 Social events

Staff hospitality as a purely social activity is not permitted and would be deemed a taxable benefit.

A decision regarding a university-funded contribution to Christmas social events will be taken centrally, at the start of each academic year, to be applied consistently across the whole university. A range of considerations will be taken into account including HMRC guidelines and the financial environment.

8.2.3 Office refreshments

Tea, coffee, and biscuits for staff during normal working hours are a personal expense and must not be charged to the university.

8.3. Students

Refreshments for formal, planned, student meetings or events are permissible where at least 80% of attendees are students. Social or goodwill events are excluded.

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. Alcohol ordered for evening receptions should be commensurate with an assumption of one alcoholic beverage per person.

9. Miscellaneous expenses

9.1. Telephones and Wi-Fi

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.

9.2. Training and conferences

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.

9.3. Gifts

There may be occasions where it is appropriate to give gifts, e.g., it may be culturally expected in some countries. If this is the case, a written justification will be required and a limit of £35 can be claimed via expenses.

Expenditure on flowers is an acceptable charge in the case of long-term sickness 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.

9.4. Professional membership fees

The University will only support the payment of personal subscriptions or memberships to a professional body where either:

- Savings to the university will arise from membership, for example where reduced conference attendance fees exceed the cost of membership.
- Membership is mandatory in order to be able to teach on a professionally accredited course.

In all cases, the professional body must feature in the published list of [approved organisations](#) from HMRC.

Eligible membership fees can be claimed as an expense. Where membership is required to access better rates, the related subsidised elements should be booked at the same time.

Departmental or corporate memberships should be arranged through your local finance team or Buying Hub.

9.5. Incidental travel expenditure

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. This would include, for example, the replacement of a broken laptop charger to continue working.

Minor incidental expenses can be claimed such as laundry costs when travelling on university business. Incidental expenses that cannot be claimed include toiletries and newspapers.

9.6. Childcare

The university does not fund childcare for staff in any circumstances including when a member of staff works outside standard office hours or travels.

9.7. 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

expense process. [You can find the latest information on availability and claim processes on the eye tests staff intranet page.](#)

9.8. Work clothes

The university will provide specific items to ensure safety, such as protective goggles, as well as uniforms, but will not reimburse for items ordinarily found in your wardrobe such as a waterproof coat.

9.9. Other

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.