

Travel and Expenses Policy

**Updated
April 2019**

Travel and Expenses Policy

The Students' Union Travel and Expenses Policy is not contractual, but sets out guidelines and establishes procedures for employees incurring travel, entertainment and related expenses while on UPSU business.

This policy applies to all employees of UPSU.

Introduction

The Union will reimburse all approved and reasonable expenditure incurred whilst undertaking legitimate Union related activities.

Duties and Responsibilities

UPSU has an over-riding duty to ensure that all work related travel is carried out safely, with due regard to cost-effectiveness and convenience, and to avoid any personal tax liability falling upon the employee. We also recognise that as part of our environmental strategy we must only undertake business travel that is a necessity and aim to reduce emissions related to business related travel.

UPSU Staff have a duty to ensure that their business related travel requirements are only for legitimate, essential, UPSU related activities and that they achieve value for money in their travel arrangements. They must also ensure that they have sought the appropriate financial/budgetary authorisation for their travel prior to any booking being made. Staff should also be aware of our carbon footprint and choose a mode of transport that is as sustainable as possible.

Budget Holders and Authorised Signatories have a duty to ensure that all employees and trustees justify their need for travel and that best value is always taken into consideration. They must also ensure that all expenditure is incurred in accordance with this policy and that all claims are completed and substantiated correctly in accordance with Financial Regulations.

General Restrictions

All personal expenses claims require a **Payment Request Form** to be completed. These can be collected from the Finance Department.

This form must be signed by the claimant and authorised in accordance with the limits and signature mandates as stated in our Financial Regulations.

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All personal expense requests need to be supported by the appropriate receipts/invoices as proof of purchase. Reimbursements will usually be declined if proof of purchase is not provided.

Where applicable, receipts and other supporting documentation should provide VAT details to allow for VAT recovery.

Trustees, staff, students and officers must not authorise their own personal expense claims.

Personal payment (and reclaim) should only be used by trustees, staff, students and officers for incidental small values in day-to-day operations. Payments for larger amounts should be made by the Union credit card prior to travelling or directly to the supplier.

Payments for personal expenses as detailed below are allowable within the special dispensation awarded by HMRC to UPSU in April 2009. Payments in excess of these limits will not be reimbursed.

If travel is necessary and, where practicable, the first choice for domestic journeys should be a shared car or train. Single occupancy car journeys emit more carbon dioxide per passenger and show very low productivity. Train journeys allow high productivity due to good working conditions. Travel by plane will only be authorised for the occasional international journey, will only be permitted in the UK in exceptional circumstances and must be approved by the Chief Executive.

Cancelled or unused tickets must be returned immediately so that a refund may be claimed. Reimbursement for lost tickets or missed departures will only be made after approval from the Chief Executive or the Finance Manager.

All tickets should be purchased as far in advance as possible in order to obtain the most economical price for the journey. Repeated failure to book in advance to reduce costs may be queried by the Finance Department.

The Union will not meet any costs relating to the spouse, partner or child of an employee who may accompany the employee on a business trip.

All claims should be made promptly and must be made within one month of being incurred.

Methods of Payments

Payments for personal expenses can be made by BACS transfer or petty cash. The requested method of payment should be clearly marked when completing the **Payment Request Form**.

Payments for personal expenses will be processed by the Finance Department within three working days of receipt within the department.

Personal expenses paid in petty cash are restricted to a maximum value of £50.

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All personal expense claims lower than £10 should be processed via petty cash where possible.

All documentation must be completed and authorised prior to submission to the Finance Department.

Petty cash will only be paid to the named claimant on the claim form and cannot be collected by somebody else. Proof of identification may be requested when collecting the petty cash.

The bank account name, sort code and account number should be clearly marked on the claim form when requesting payments by BACS.

Travel

All Union staff and students should normally travel second class. Business or first class travel will only be permitted in exceptional circumstances subject to the approval of the Chief Executive.

Taxicab travel should only be used in cases of emergency or where public transport is not reasonably available. Taxis or mileage claims directly home are permitted after late working or when public transport is unavailable. The safety of our staff is paramount and this should be taken in consideration when travelling home late in the evening.

Claims for taxis in the evenings for journeys not directly related to work will not be reimbursed unless prior authorisation is sought from the Chief Executive.

Standard motor mileage rate applies for travel by private car/motorcycle irrespective of the size of the vehicle. The mileage rate reduces after the first 100 mile in one journey where a journey includes both the outgoing and return trip.

The standard rates applicable are:

Means of Transport	First 100 Miles of Journey	Over 100 miles
Car	45p per mile	25p per mile
UPC Rep Rate	30p per mile	n/a
Motorcycle	24p per mile	9p per mile
Cycles	20p per mile	20p per mile

When travelling, employees must always seek to use the most economical form of transport. Where it is not possible, practical or economical to use public transport, car hire should be considered as a viable alternative. Bookings can be made via the Transport Administrator as we have a regular supplier where we have a corporate deal.

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For journeys greater than 100 miles, the use of a private car will be approved for business where it is cheaper than either public transport or hire car, or where it is not possible, practical, or economical to use public transport or hire car. If an employee wishes to use their own car and it is not the cheapest option, then they will only be reimbursed for the cost of public transport or hire car rental plus fuel whichever is the lower.

Mileage rates published by UPSU are applicable for mileage incurred on Union business in the UK using the employee's own vehicle, provided it is insured for business use. Proof of business insurance must be verified and kept by the Finance Department.

If an employee wishes to return from a trip at a later date, travel back with family, or make an alternative onward journey then a claim can be made for the lower of the original return journey cost or the cost of the alternative return/onward journey.

Accommodation

Where an overnight stay at a hotel is required, reimbursement should be on the basis of the lower of the standard rate or actual cost.

If the cost of a hotel exceeds the standard rates and it is not reasonably practicable to stay at a cheaper option then prior authorisation must be sought by a senior manager. This applies particularly to hotels in central London.

The standard rates applicable are:

Location	Standard Rate
Outside London	Up to £100 per night
London	Up to £150 per night

Potential accommodation costs should be agreed with the budget holder prior to booking.

Where possible, hotel bookings should be made via the Union credit card prior to travelling

Travellers must notify hotels of any changes that affect their reservation i.e. cancellation, increase or decrease of duration of stay, to avoid any unnecessary charges to the Union.

Subsistence

The Union will reimburse reasonable costs, which must be supported by receipts, incurred by staff whilst travelling on Union business and where no refreshments are provided as part of the cost of the event.

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Subsistence can be claimed for actual expenditure incurred up to a maximum value of:

Purchase Type	£ Claim Value	Restrictions
Breakfast	£6.00	Leave home before 7.30am
Lunch	£10.00	When away all day
Evening Meal	£18.00	When returning home after 8.30pm

(When away for a full day, a combined daily rate of £34.00 can be used.)

An “incidental overnight allowance” may be claimed up to a £5 maximum, per evening, when an overnight stay is required. This is in addition to the rates specified above.

At times it can also be difficult to purchase lunch with a drink within the £10 limit, if it is expected for the lunch to be over the limit approval from the Chief Executive must be sought

Entertaining

Expenditure incurred in entertaining external business contacts may be reclaimed provided it is incurred wholly, necessarily and exclusively for business purposes, this may include a reasonable amount of alcohol. This expenditure will not be taxable provided that it is reasonable and there is not an unjustifiable ratio of Union staff to external business contacts.

Claims for entertaining expenditure must state the following:

- Reason for the entertainment
- Name and organisation of those entertained
- Reason why named Union staff are involved

Claims must be substantiated by receipts and must be approved by the relevant budget holder.

Gifts

A Gift may be purchased for an employee for reasons of welfare, so if an employee is sick or has suffered bereavement, a small gift or flowers up to the value of £30 may be provided.

Gifts relating to the employee’s job or work, such as a gift in recognition of good performance would be taxable benefits and fall outside the remit of this Travel and Expenses policy. Gifts in this category should not generally be awarded and require the consent of the Chief Executive.

END OF POLICY

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