Travel and Expenses Procedure

Enabling Policy Statement; Executive Owner; Approval Route:	Our Operations - Chief Operating Officer - Operations Committee
Is the Procedure for internal use only (Non-disclosable) ?	Disclosable
Associated Policy Statements:	N/A
Authorised Owner:	Chief Financial Officer
Authorised Co-ordinator:	Head of Financial Transactions and Systems
Effective date:	November 2024
Due date for full review:	November 2027
Sub documentation:	Hospitality and Catering Department Internal Catering Packages/Process Devices for International Travel Procedure.pdf

Approval History

Version	Reason for review	Approval Route	Date
4.0	Migrating onto new POPP template Simplification of the procedure Mandating use of Travel Management System Limiting self-approval to £100 Alignment to the new Internal Catering process	Executive Board	February 2024
4.1	Small formatting updates Web link updates SII DUFE staff – adding them as an exception to the policy (given that Egencia cannot be accessed in China) which states all travel must be booked via Egencia. Change of Authorised Co-ordinator from Director of Financial Operations and Accounting to Head of Financial Transactions and Systems	N/A	February 2025
4.2	Updated to change HMRC reference for mileage	N/A	September 2026

1. Purpose

1.1. This procedure covers the following: -

- who is eligible to claim expenses.
- the process for booking travel.
- what are deemed to be reasonable expenses.
- valid exceptions to the procedure.
- the process for gaining approval of expenses.
- the responsibility of the Budget Holder and/or Line Manager.
- the process for making an expense claim.
- the consequences for not adhering to the procedure.

2. Scope and Exceptions to the Procedure

2.1. This procedure outlines who is in and outside scope of this procedure.

2.2. Within Scope of the Procedure

- Staff employed by the University of Surrey, Operate Surrey Ltd and Blackwell Park Limited
- SII DUFE staff located in China and Staff employed by SSPL Ltd (see 4.9)
- Students, Undergraduates; Post Graduate Taught and Post Graduate Research
- Guests and Visitors of the University of Surrey

Outside the Scope of the Procedure

- Staff employed by Cervus+; Unitemps or other External Recruitment Agencies. These Staff should reclaim their expenses through their own Employer's Travel and Expenses process.
- Students who are on international exchange, placements or working or studying abroad, in these instances please contact the International Engagement Office for further details on how to book and fund your travel arrangements whilst you are abroad.

3. Definitions and Terminology

3.1. **Traveller:** the individuals referenced in section 2 Scope.

3.2. **Budget Holder:** the individual responsible for managing the budget against which travel, and expenses are charged. In the event that the Budget Holder is the Traveller, then the claim will need to approved by the alternate Budget Holder for the code that is being charged.

3.3. **Line Manager:** refers to the Travellers Line Manager.

3.4. **Travel Management Company (TMC):** the University's travel management booking service.

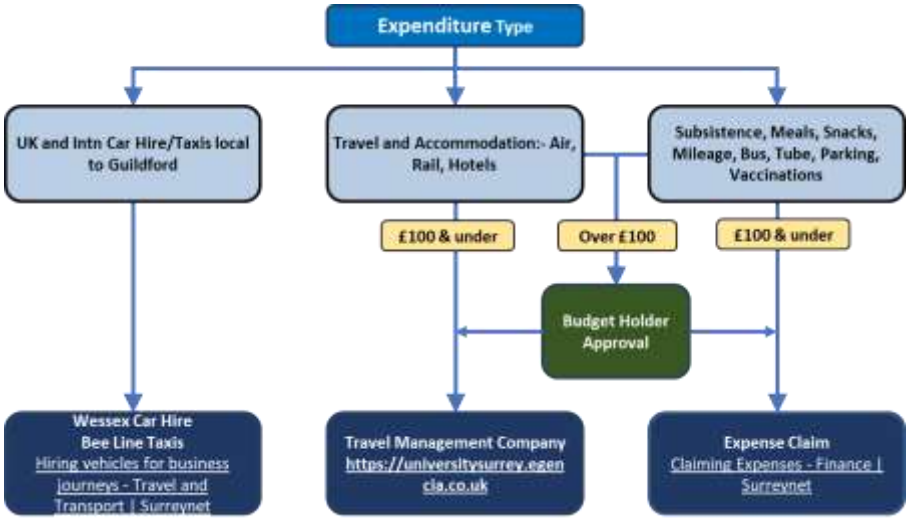
3.5. **Duty of Care Requirements –** Business travel duty of care is a legal obligation on the University as the employer to protect its employees who travel for business.

4. Procedural Principles

4.1. All travel and expenditure decisions should align with the following principles: -

- Spend must be wholly, exclusively, and necessarily incurred in the performance of duties of the University or its Subsidiaries.
- Spend is necessary, genuine, and reasonable.
- Spend is made in the interests of value for money.
- Spend is compliant with HMRC rules and requirements.
- Spend minimises the overall impact on the environment.

4.2. Process for booking travel and reclaiming spend: -



4.3. Booking Travel and Accommodation

- The University has a dedicated Travel Management Company (TMC), Egencia and preferred suppliers in place for Hire Cars and Taxis local to Guildford.
- The Travel Management Company and/or the University's preferred suppliers **MUST** be used for all your domestic or worldwide travel booking requirements, aside from Conference bookings see 4.3.1.2.

4.3.1. Travel Management Company – Egencia https://universitysurrey.egencia.co.uk

- The TMC helps the University and the Traveller to achieve value for money and assists the University in meeting its duty of care requirements.
- The TMC supports the University in providing details of the least carbon emitting options, alongside measuring and reporting on carbon footprint levels.
- As part of the TMC booking process, pre-approval is required from the Budget Holder and/or Line Manager for all travel in excess of £100.
- The University preferred suppliers and the Travel Management Company **MUST** be used for the following types of travel outlined in 4.3.1.1 below.
- All bookings require the mandatory completion of the Travel Risk Assessment Form https://travelriskassessment.surrey.ac.uk/, as referenced in the devices-for-international-travel-procedure.pdf .
- Upon booking, justification is required as to why the travel is necessary over and above virtual interaction alongside evidence that other modes of more sustainable travel options have also been considered.

4.3.1.1 Allowable/Disallowable Expenditure: -

Category	Allowable	Disallowable	Comments
AIR TRAVEL REACHABLE BY TRAIN IN UNDER 5 HOURS DOOR TO DOOR FROM YOUR PRIMARY HOME	No		Air travel is not permitted to destinations which are reachable by train in under 5 hours door to door from your primary home

Category	Allowable	Disallowable	Comments
AIR TRAVEL – DESTINATIONS NOT REACHABLE IN UNDER 5 HOURS BY TRAIN DOOR TO DOOR FROM YOUR PRIMARY HOME	Economy Premium Economy Business	First	**The DEFAULT class of Air Travel is Economy** Travellers are required to select the lowest logical fare, defined as the lowest fare that arrives/departs within a specific time window around the Travellers requested arrival or departure times, taking into consideration the time spent in transit and the number of stopovers. Only for an individual flight leg exceeding 5 hours, Budget holder approval is required Executive Board approval is required. If the Traveller is an Executive Board member than further EB Line Manager approval is required, for the VC, CFO approval is required.
AIR TRAVEL LOUNGE ACCESS	No		Not allowable either on an adhoc or annual subscription basis
ACCOMMODATION	3 star hotel/serviced apartments or equivalent		
ACCOMMODATION	4* or higher		Occasionally 4* or higher hotels may offer a lower price than a typical 3*, where the Traveller can demonstrate the 4* or higher represents better value for money. 4* or higher may be appropriate in some locations from a health and safety perspective
ACCOMMODATION		AirBnB	The University cannot guarantee meeting its duty of care requirements from a health and safety perspective.
ACCOMMODATION CLOSE TO GUILDFORD	No		Unless the primary place of work or study is somewhere other than the Guildford campus
CONFERENCE HOTELS AND TRAVEL	Yes		In the first instance, Travellers should book their Conference travel package through the TMC. If it is not possible to book all elements, or the TMC rate is not competitive then the Traveller may book direct the element that is not bookable through the TMC. Evidence to support booking outside of the TMC should be submitted along with the expense claim.
TRAVEL COSTS (ANY MODE) BETWEEN HOME AND GUILDFORD CAMPUS	No		Unless the primary place of work or study is somewhere other than the Guildford campus
RAIL TRAVEL	Standard Class	First Class	
OVERSEAS CAR HIRE	Yes		Hire Cars should be booked via a Purchase order through the University's preferred supplier, Car Hire Link.
AIRPORT PARKING	Yes		The cost should be considered against the costs and practicality of public transport and/or cheaper options.
TRAVEL VISAS	Yes		The TMC can provide advice as to the appropriate Visa required but it is acknowledged that people may need to use a specialist 3rd party

Category	Allowable	Disallowable	Comments
ROAD TRAVEL UK CAR HIRE	Yes		When planning a road journey, Hire Cars should be used for journeys in excess of 150 miles door to door and should be booked via a Purchase order through the University's preferred supplier, Car Hire Link. Car sharing should always be considered in the first instance
TAXIS LOCAL TO GUILDFORD	Yes		Local taxis for travel around the Guildford area must be booked through Beeline Taxis the University's preferred supplier via a Purchase Order

4.3.1.2. Permitted exceptions from using the TMC:-

- Conference hotel bookings where accommodation is included as part of the conference booking.
- Very unusual travel requirements–- in all these instances, the procurement team **MUST** be consulted prior to booking to assess whether the TMC can meet the requirements.
    - **Any exceptions to the above MUST be approved by an Executive Board member or the Director of Faculty Operations prior to the booking taking place. If prior approval has not been obtained, then Finance reserves the right to refuse the expense claim.**

4.3.1.3. University guidance on booking travel and TMC contact details

- University guidance on booking travel - Booking travel & accommodation Surreynet
- TMC– https://universitysurrey.egencia.co.uk
- TMC– Egencia Business Traveller Centre, Corporate Travel Resources & Advisories - Egencia UK directly via phone (+44 207 949 5896) or email (customer_service@egencia.co.uk) where the itinerary is complex and involves multiple destinations/internal flights etc.

4.4. Subsistence and other Incidentals

4.4.1.Allowable/Disallowable Expenditure

Category	Allowable	Disallowable	Comments
ROAD TRAVEL	Hire Car Fuel		
ROAD TRAVEL	Own Vehicle As per the HMRC Approved mileage rates from tax year 2011 to 2026:- HMRC Mileage Rates		When planning a road journey of less than 150 miles door to door. Please ensure you have the appropriate business travel insurance cover in place. Own vehicle journeys in excess of 150 miles door to door may be allowable on medical grounds, Budget Holder approval is required in advance of travel. Car sharing should always be considered in the first instance. Mileage costs for journeys between University sites may only be claimed if no other reasonable form of transport is available, e.g. public transport, or if the employee has specific needs. It is the employee's responsibility to ensure they have adequate insurance in place. See the Driving at Work Procedure
TRAVEL VACCINATIONS	Yes		Travellers should establish what vaccinations are required for their travel destination http://www.fitfortravel.nhs.uk. Occupational Health may be consulted. Vaccinations are also

			available from Cordell Health may also use their own medical provider / surgery if preferred, and the cost reimbursed.
Category	**Allowable**	**Disallowable**	**Comments**
OVERSEAS TAXIS	Yes		Public transport should be considered in the first instance, if not appropriate taking into consideration cost, time and personal safety then the cost of taxis may be claimable.
HOTEL CITY TAXES AND RESORT FEES	Yes		If not included in the Travel Management Company Hotel Rate.
UK MEALS, SNACKS	**Breakfast** £15.00 max only following overnight stay or journey commencing before 7 am **Lunch** £15.00 max, including non-alcoholic drink. **Dinner** £30.00 max total cost, including any drink.		Individuals who are necessarily away from their normal place of employment on University business for more than 4 hours over a recognised mealtime are entitled to claim meals/snacks/refreshments. Individuals when staying in overnight accommodation are encouraged to book accommodation where breakfast is included in the rate. Claims, supported by receipts, will be reimbursed **up to** the maximum level. Please be aware that alcohol is not chargeable to UK Research and Innovation (UKRI) funded activity.
OVERSEAS MEALS & SNACKS	Yes		Guideline rates apply, Travellers should check ahead of travelling http://www.hmrc.gov.uk/employers/wwsr-bench.pdf
BUSINESS PHONE CALLS & INTERNET ACCESS	Yes		Telephone calls should be made via the internet wherever possible.
STAFF AND GUEST ENTERTAINMENT ON CAMPUS	up to £15	£15 and over	When staff, students and guests are entertained on campus, **all** refreshments, £15 and over, whether supplied by a third party or internally **must** be booked through the University Catering Department As per the 'Internal Catering Process' Hospitality and Catering Department Internal Catering Packages/Process Catering packages are available for meetings or events with external guests or students subject to prior approval by the designated approver. Catering for meetings or events with **no** external guests or students present requires prior approval by the CFO. The cost of any eligible Internal Catering provision will be met by the Catering Department and is not reclaimable through the Expenses process or allowable on a Pcard unless it is less than £15.
STAFF AND GUEST ENTERTAINMENT OFF CAMPUS	Lunch £45 max per person Dinner £45 max per person		Only staff who have a valid input into the business discussion should be attending. The guests to staff ratio is a maximum of 4:1. Maximum limits include drinks and gratuities. Executive Board approval is required for claims above these limits. Please be aware that alcohol is not chargeable to UK Research and Innovation (UKRI) funded activity. The following information should be included on the expense claim form. • The name(s) of the attendee(s) • The organisation which they represent.

			• The purpose of the entertainment
Category	**Allowable**	**Disallowable**	**Comments**
STAFF FUNCTIONS OFF CAMPUS	No		These costs cannot be reclaimed through the Expenses process but should be paid for on a purchase order or purchase card. A contribution of up to £40 per person, p.a. may be made by departments towards annual functions (including Christmas parties) provided that such functions are open to all staff of the department.
FLOWERS AND GIFTS FOR STAFF MEMBERS	No		These should be paid for either via a staff collection or in exceptional circumstances at the discretion of the Head of Department on a purchase order or purchase card.
GUEST INTERVIEW EXPENSES	Yes		Please see link to HR Interview Expenses Guidelines Interview Expense Claim Guidelines.pdf (surrey.ac.uk)
INTERVIEW ENTERTAINING EXPENSES	Yes		Entertainment as part of a recruitment process is only permitted as per Staff and Guest Entertainment guidelines above and with the prior approval of the Director of HR
SUBSCRIPTIONS AND PUBLICATIONS	Yes		Where the Head of Department/School has deemed that individual membership is necessary for the purposes of course accreditation, research functionality, conference attendance or where membership is corporate or where the individual is a member because he/she represents the University in his/her specific role. Costs should normally be charged to a departmental purchase card or a purchase order may be raised. If the subscription is discounted when linked to a conference booking then the subscription may be reclaimable via the expenses process.
JOURNAL SUBSCRIPTIONS	Yes		If taken out in an individual's name, the cost may be claimed through expenses in the following instances: • The journal subscription is restricted to an individual. • The journal will be made available to colleagues
FOREIGN EXCHANGE TRANSACTIONS	Yes		In the event of a shortfall arising from foreign exchange transactions where there is a difference between that generated by the Finance system and that actually incurred, this should be separately claimed with the relevant evidence of payment (e.g. bank or credit card statement).

4.5. Expense Claims Process

- Expenses claims are processed via the Finance system. Guidance on completion of the claim forms can be found on the Finance Department SurreyNet pages Claiming Expenses - Finance | Surreynet
- Claims must only be entered by the person who has incurred the expense (unless the individual entering the claim has been granted 'proxy' status and can enter expense claims on behalf of someone else)
- Claims must be made **within three months** of the expense being incurred; claims made outside of this timescale will only be accepted where fully justified and signed off by the Budget Holder.
- Claims must be submitted electronically.
- Claims must be supported by **itemised receipts** aside from mileage.
- **Claimants should note that any attempt to submit a false claim will be dealt with under the University's disciplinary procedures.**

4.6. Expense Advances

- Expense advances may be given at the discretion of the Head of Financial Transactions subject to the following conditions:
- Any advance is limited to the anticipated expenditure (minimum £250) and must be pre-approved by the Budget Holder, with the Pre-approval Form being submitted to the Finance Services team in advance of the expense being incurred. A breakdown of the anticipated expenditure must be attached and submitted to the Payroll Department, who are responsible for the administration of advances.
- The advance must be reconciled by submission of an expense claim form no later than one month after the date the expenditure was incurred.
- Payroll will recover the advance in the following month's payroll regardless of whether an expense claim has been approved for payment or not. Therefore, it is prudent to submit expense claims as soon as possible after the expense has been incurred.

4.7. Expenses Card

- Staff members who frequently incur expenses whilst travelling on University business may apply for an Expenses card (PCard). If approved, the card may be used off campus for travel, subsistence, or appropriate business entertainment costs compliant with this procedure.
- Card applications are considered on an individual basis and must be approved by the relevant Faculty Finance Manager/Management Accountant and the CFO or their delegate. Card purchases are subject to the rules and guidelines detailed in this procedure.

4.8. Expense Claim Approval

- Expense claims **£100 and under** require no further approval, subject to local departmental policies or external sponsor requirements. In these instances, the claimant is responsible for ensuring they have received all the necessary pre-approval and can provide it upon request
- Expense claims **over £100** require Budget Holder approval
- Budget Holders are responsible for ensuring expense claims over £100 are reasonable, genuine, and in line with the Travel and Expenses Procedure.
- **Finance will continue to check claims for compliance and adherence to procedure, and they reserve the right to refuse reimbursement for any claim which does not conform.**
- **The CFO has the final decision on any compliance related issues.**

4.9 SII DUFE staff located in China and Surrey Sports Park Staff (SSPL Ltd)

- SII DUFE staff located in China and Surrey Sports Park Staff are not able to use Egencia, the University Travel Management Company. Any business travel booked by these employees should be reclaimed through the staff expenses system.
- These staff have no self-approval limit. Budget holder approval is required for all expense claims, regardless of value.

5. Governance Requirements

5.2. **Implementation: Communication Plan**

5.2.1. This procedure is available on the University's intranet site, and any update will be communicated to all staff via SurreyNet.

5.2.2. This procedure is referred to in the staff Handbook.

5.3. Implementation: Training Plan

5.3.1. The Finance Intranet pages will be updated with new training guidance on approval of this procedure.

5.4. **Review**

5.4.1.The planned review date of this policy is 1st November 2027.

5.4.2. However, interim updates may be required as a result of:

- Organisational change
- Process or technology transformation
- Emerging and/or identified risks to the University and its staff.
- TMC changes

Where this is necessary, the following approval governance will apply:

- Administrative change (e.g. personnel changes in key ownership roles, changes of the terminology used by the TMC): approval by Operational and Executive Owners as appropriate.
- Allowances and key guideline information (e.g. addition, removal or material maintenance to allowances): approval by Executive Owner and the Operations Committee where appropriate.

5.5. **Legislative Context and Higher Education Sector Guidance or Requirements**

The following has been considered in the definition of this procedure:

- HMRC Rules
- Equality Act 2010

5.6. **Sustainability**

This procedure has been reviewed and updated with reference to the University's sustainability aspirations and aims with particular attention paid to opportunities to reduce carbon emissions from a business travel perspective.

6. Stakeholder Engagement and Equality Impact Assessment

6.2. An Equality Impact Assessment was completed on 14th August 2023 and is held by the Authorised Co-ordinator.

6.3. Stakeholder Consultation was completed, as follows:

Stakeholder	**Nature of Engagement**	**Request EB Approval (Y/N)**	**Date**	**Name of Contact**
Governance	Rewrite of T&E Policy and transfer over to Procedure template	N	07/09/23	Andrea Langley
H&S	Rewrite of T&E Policy and transfer over to Procedure template	N	30/08/23	Matthew Purcell
Sustainability	Rewrite of T&E Policy and transfer over to Procedure template	N	October 2023	Martin Wiles

Supplementary Information and Guidance

Travelling with a Companion - The University recognises that Travellers visiting a business location may wish to be accompanied by a companion. This is acceptable, provided the companion does not travel at the University's expense.

The companion's travel must be invoiced separately and paid for privately. This can be arranged by contacting the TMC, who will book the entire trip and ensure that the University is invoiced for only the approved employee's travel costs. The University insurance team should also be notified of any lengthy periods of travel where the traveller is not conducting business and thus outside of the business travel insurance policy.

Disabled Individuals - Where an individual has a need for support staff to travel with them, the funding for the travel of support staff will come under ***reasonable adjustments (Equality Act 2010).*** Each case will be judged on a case-by-case basis and justification and approval will be required by the Budget Holder.

Carer responsibilities – All staff with primary or shared carer responsibility who wish to attend conferences involving overnight stays or travel overseas can apply to the Vice Chancellor's Inclusion and Career Investment Awards to claim for carer costs in-line with the eligibility criteria outlined within the Fund.

Combined Business and Personal Travel - Combined business and personal travel is acceptable where the cost of the wholly and exclusively business related travel part of the claim is not increased as a result of the extension and where the Traveller meets all of the costs relating to the personal element.

Personal travel insurance should be arranged to cover holidays before or after a business trip and for any companion travelling with the Traveller.

Loyalty Cards and Use of Loyalty Points - The Traveller may not select an airline or accommodation based on the use of personal loyalty cards.
Corporate air miles are collected by the University and will be allocated for the benefit of the University.

Medical grounds – if an alternative class of travel is required, line managers can refer Travellers to Occupational Health to assist in the decision-making process.

Responsibility of the Traveller - The University will take all reasonable measures to ensure all of its Travellers are safe. To support this, the University needs to ensure the Traveller and their Line Manager and/ or sponsor have taken every precaution to secure their safety before, during and after travel.

In doing so, the Traveller should consult and abide by the risk management tool provided by the TMC. Details of this process can be found on SurreyNet under business travel.

Disabled travellers will be supported in their travel requirements in compliance with the Disability and Neurodivergence Procedure.pdf