

## **Travel and Expenses Policy for Lay Members of Council**

### **1 Introduction**

#### **1.1 General Principles**

Our policy is to reimburse any out of pocket expenses which are wholly, exclusively and necessarily incurred in the performance of duties of the University.

We are a publicly funded educational charity and our funders and stakeholders have high expectations of us in regard to our approach to travel and expenses. We subscribe to the 'Nolan' principles of selflessness, integrity, objectivity, accountability, openness, honesty and leadership. Expenses should therefore be necessary, appropriate and proportionate to the activity and our charitable status. It is the primary responsibility of claimants and authorisers to ensure this is adhered to.

### **2 Travel**

#### **2.1 General**

Travel should be by the most cost and environmentally effective means, having regard for:

- Cost and value for money
- Reasonable comfort
- Time and duration of journeys (and connecting travel)
- Requirement for flexibility of itinerary
- Our commitment to reduce carbon emissions

#### **2.2 Use of own vehicles**

We are committed to a significant and sustained reduction in our carbon emissions. Use of private cars for long distance journeys will normally be the highest carbon option and is discouraged. In addition, you must consider health and safety implications before undertaking long journeys. Nevertheless we recognise that use of private cars will often be the most cost effective option for short journeys, particularly if more than one person is travelling.

Claims should provide full details of the journey including business purpose, starting point, places visited en route, the point at which the journey ended and total business mileage. Users of private cars, bicycles or motorcycles on University business must ensure that they have insurance cover for business use.

Mileage incurred whilst on University business will be reimbursed at the following rates:

Car/Van	First 200 miles of return journey Up to 4,000 miles in the tax year	45p per mile
	Excess over 200 miles (4,000 miles in tax year)	25p per mile
Motorcycle		24p per mile
Bicycle		20p per mile

The cost of toll bridges and tunnels will be reimbursed if they form part of a business journey. Parking costs incurred in the course of travelling away the normal place of work may be claimed. The cost of parking at your normal place of work may not be claimed. Parking fines and similar charges are not reimbursable.

In addition, lay members of Council can apply for a free car parking permit for use when they come into the University for meetings or other University events.

### 2.3 Taxis

The cost of taxis will be reimbursed if this is the cheapest or most appropriate means of reaching your destination. For example, this may be when public transport is unavailable – either early in the morning or late in the evening or where public transport would add significantly to the journey time.

### 2.4 Rail travel

You should take advantage of all types of ‘discounted’ tickets – including any discounts that may be obtained through the use of railcards. Two single tickets are often cheaper than a return ticket. Journeys at the University’s expense should normally be standard class. Lay members of Council may travel first class but only when tickets are purchased in advance and on specified trains. Costs of railcards are not reimbursed.

## 3 Trips away from home

### 3.1 Accommodation

We will pay accommodation charges when you are required to be away from home overnight on the business of the University. Hotels should be selected on a best value basis, choosing the most economically priced room available. Costs should not exceed the following nightly limits, inclusive of tax, without prior agreement of the budget holder:

Location	Rate
London	£165
Rest of UK	£120
Rest of World	£165

Items of a personal nature, such as alcoholic mini bar items, pay per view TV etc will not be reimbursed. Where these are included in the bill, the costs must be deducted prior to submission of the bill for reimbursement. The cost of all business calls and one reasonable telephone call home per day will be refunded when included as identifiable items on an accommodation receipt. The authoriser must decide what is reasonable in the circumstances. The cost of logging onto the internet when this is used for University business will be refunded.

## 3.2 Meals

If you are necessarily away from home and your normal place of work on University business, you may claim for the cost of meals. Actual expenditure will be reimbursed when supported by original itemised receipts. All claims must be supported by separate receipts – except when accommodation charges are also being reimbursed, in which case a composite receipt is acceptable. Expenditure on meals must be modest and appropriate to the circumstances. Costs should not normally exceed £20 for lunch or £35 for dinner for UK trips, including drinks. The cost of alcohol will only be refunded when taken with a meal – alcohol is not appropriate during working hours. Gratuities will not be refunded unless included on an itemised bill as a service charge and not as an addition by the claimant.

In addition to meals, snacks and refreshments may be purchased when travelling in the UK on behalf of the University up to a maximum of £10 in a 24 hour period. This is not an allowance and expenditure must be supported by receipts.

## 4 Expense claims and payment

### 4.1 How to claim

Paper based claim forms can be downloaded at <http://www.ncl.ac.uk/internal/finance/sap/>

Claimants must ensure that:

- Expenditure is approved in advance by the relevant budget holder
- All expenses claimed are necessarily and wholly incurred on University business, consistent with these policies, represent Value for Money and are appropriate and proportionate
- Claims are fully completed – giving details of journeys, purpose of visits etc.
- Original receipts are produced on all occasions except where it would be impossible to obtain receipts – examples being some tube fares and parking meter payments.

### 4.2 Tax

We will comply with all relevant tax law and HMRC guidance. UK Income Tax will be deducted from any expense payment which we consider, after taking appropriate advice, to be taxable benefit.

In accordance with HMRC requirements, we deduct basic rate income tax and National Insurance from any reimbursement made to visiting lecturers in respect of travelling expenses. This does not apply to Public Lecturers, who will be paid without deductions.

We do not recover VAT on the payment of travel and associated expenses which have been incurred by individuals on behalf of the University.

John Hogan  
Registrar

11 April 2011

Updated December 2016 in line with the revised Travel and Expenses Policy.