

Travel and Expenses Policy

1. Scope and purpose

- 1.1. This policy sets out the rules relating to travel, accommodation, subsistence and other incidental expenses incurred in connection with University business (which includes externally-funded activities). Its main purposes are to clarify what is and isn't allowed to be claimed and to set out principles and practical suggestions for advancing the University's [Sustainability Plan](#) with regard to business travel. Links to more detailed procedures or guidance are provided where appropriate.
- 1.2. This policy applies in full to:
 - all staff (including associate staff) of the University and its subsidiary companies
 - students of the University who are required to travel for learning and research purposes
 - all members of Council (the University's governing body and trustee board) for expenses relating directly to Council business (see Appendix B)
 - all independent members of Council sub-committees that are not members of Council
- 1.3. It also applies in part to visitors, casual workers, external suppliers and research / collaborative partners where they incur travel-related expenses that the University has agreed to reimburse. The rules and limits at section 7 and Appendix A shall apply to them.
- 1.4. It does not apply to PhD students seconded to industry or partner universities or University staff who are undertaking paid work for other organisations e.g. commercial project work; the other organisation is responsible for paying any agreed expenses. There are also separate policies covering interviewees, external examiners, relocation and child care expenses - see section 9 below.
- 1.5. The rules in this policy apply to all spending methods (University purchase card, contracted travel suppliers, expense claims). The word 'claim' will be used to cover all methods.
- 1.6. Where external grants or other funds are in place, the University's policy will take precedence unless the external funders rules are stricter, in which case they should apply.
- 1.7. This policy supersedes any other College or Department guidance on travel and expenses.
- 1.8. This policy will apply to travel bookings or expenses incurred, immediately after publication.
- 1.9. In this policy, "must" is used when expressing obligation or an unavoidable requirement, whereas "should" is more of a recommendation.

2. Key principles

- 2.1 The University will pay for any reasonable, necessary and appropriate travel costs and expenses incurred whilst carrying out official University business. This includes work-related training and conferences but not commuting costs i.e. travelling from home to your usual place of work (see section 7.8).
- 2.2 The University will pay for actual spend incurred whilst on official University business up to the limits set out in this policy. You must supply a receipt unless claiming mileage or overnight incidental expenses. This is an HM Revenue & Customs (HMRC) requirement.
- 2.3 If you do not comply with this policy, your claim will be rejected and will not be paid, **unless** there was an emergency or exceptional reasons beyond your control. Any emergency or exceptional cost must be proportionate and reasonable in the circumstances and must be approved by the Finance Director and Director of Human Resources. If goods/services have already been paid for by the University e.g. by purchase card or directly to the University's contracted travel suppliers, you must repay the money if a claim is rejected.
- 2.4 The policy limits have been agreed with the HMRC. If you exceed the limits the University will have to deduct tax from your claim.
- 2.5 You should follow three key principles when travelling on University business:

Minimising our carbon footprint

The University's sustainability targets include reducing our Scope 3 (indirect) carbon emissions by 30% by 2030 and achieving net zero by 2050 - and business travel is a considerable element of our Scope 3 carbon footprint. Please consider whether travel is absolutely necessary. All travel has an impact on the environment and on your wellbeing, particularly if travelling long distances. Please use other options where practical such as video, web or audio-conferencing. If you do travel, you should use the most environmentally sustainable method where practical and cost-effective such as rail travel rather than internal flights.

Value-for-money

The University is a charity and receives public funds - spend is subject to public scrutiny and formal audit. Please treat all funding as if you were spending your own money i.e. seek best value whilst having regard for your carbon footprint, personal wellbeing and safety.

No personal gain

You must only claim for costs actually incurred and make decisions in the best interests of the University. For example, your choice of airline or hotel should not be influenced by the possibility of collecting personal loyalty points if there is a cheaper option. Act with honesty and integrity when representing the University.

- 2.6 Any abuse of this policy will be investigated and may result in disciplinary action.

3. Sustainable travel

3.1 In order to reduce our carbon footprint, we will need to travel less - with less air travel in particular. We are also obliged by the conditions of some of our funding bodies to only travel when it is essential. Whilst this might be concerning to some, this is a useful alternative perspective from the Centre for Climate Change and Social Transformations (CAST), of which the University of York is a core partner: *“The view that air travel is necessary in an academic career is not universal, and the link between academic mobility and career can impact negatively on those who reject this culture or are less able to participate. For universities that want to achieve a sustainable and inclusive workplace, disrupting the model that depends on aeromobility would be a clear progressive step forwards.”*

3.2 However whilst we expect to travel less, we also wish to empower those who need to travel to have greater control over their travel arrangements (subject to the rest of this policy). We also need to fulfil our obligations to external funders, including where that requires travelling. To these ends, you are encouraged to consider the following guidance when contemplating business travel:

- Travelling less/sustainable travel is the moral thing to do. You can exercise personal responsibility to make informed travel decisions underpinned by “doing the right thing”
- Flexibility to tailor/adjust travel plans/bookings is permitted, given that each journey is unique
- Cost consciousness is important but you are allowed to consider more sustainable travel options for individual journeys, even if they cost more, within an envelope of reduced spend on travel overall
- There are some useful tools, such as [Carbon Footprint Calculator](#), [WWF Footprint Calculator](#) and [TR2AIL](#) which you should make use of to assist personal responsibility and informed decision making
- Personal wellbeing (including health and safety) always needs to be factored into individual travel decisions
- Some in-person contact with peers (such as for early years researchers) is invaluable but it should be balanced against sustainability objectives
- For regular external meetings, you should try alternating between online and face-to-face at a ratio of 2 online meetings to every face to face meeting
- Multi-tasking should be considered where practicable e.g. combining conference attendance with promotional/outreach activities

4. What we expect of claimants and approvers

4.1 Claimants:

If you need to travel on University business and / or claim expenses, we expect you to:

- check that you are not travelling to a restricted country
- check with the budget holder that there are sufficient funds for the trip
- obtain best value for money whilst having regard for your personal safety
- use common sense. The policy cannot cover every eventuality. If you are not sure whether something will be allowed, you should ask the budget holder before incurring the expense
- complete the Travel Log for every overseas trip - **without exception**
- comply with this policy or explain any exceptional circumstances when claiming
- attach receipts in support of **all** expense claims (except for mileage and overnight incidental expenses)
- provide a full description for each expense item when claiming e.g. state purpose of trip as well as the details of the cost incurred.

Remember: it is your responsibility to ensure that you comply with this policy. The University assumes no obligation to reimburse costs that are not allowed.

4.2 Approvers (or delegated approvers):

Expense claims, purchase card transactions and business travel invoices must be signed off by an 'Approver' i.e. the budget holder or line manager if the claimant is the budget holder. Approvers may delegate this role to an appropriate colleague who is familiar with the policy but the Approver will remain accountable for the Delegated Approver's decisions.

We require Approvers to:

- ensure that the expenditure complies with this policy
- check that any exceptions have been explained by the Claimant with supporting evidence if appropriate and that the costs are reasonable.
- check that receipts / invoices have been provided (except where the policy says this is not necessary)
- check that the amount claimed and the receipt / invoice match

If any of these conditions are not met, please ask the Claimant to provide supporting evidence. If they do not, the claim must be rejected - see 8.4 below.

If the Claimant has provided supporting evidence but you consider the costs unreasonable you must consult with your Management Accountant. If the costs are substantial senior approval must be obtained (e.g. Dean, Registrar and Secretary, Director of Finance, Director of Human Resources) via your Management Accountant.

If you are not sure whether the Claimant has complied with the policy, contact your Management Accountant for advice before approving or rejecting the claim.

Remember: All University spend is open to public scrutiny and formal audit. The University is subject to the Freedom of Information Act (FOIA) and has to publish anonymised details of purchase card transactions and expense claims. Do not approve any spend that would risk the University's reputation if made public - always check with your Management Accountant if you are not sure.

5. Booking and paying for travel and accommodation

5.1 Booking and paying for business trips

<p>Book in advance with the University's contracted travel suppliers</p> <p>How to pay?</p>	<p>The University strongly recommends booking with the contracted travel suppliers. They can usually match internet prices and have an out of hours helpline if you have any problems while travelling.</p> <p><u>Details</u> including the services and benefits they offer are provided on the Finance web pages.</p> <p>The contracted suppliers will invoice the University directly for the cost, so that you are not out of pocket.</p>
<p>Book in advance with an online travel agent, airline or hotel website, conference organiser etc.</p> <p>How to pay?</p>	<p>You may book directly with an alternative supplier if this is better value for money than using the contracted suppliers. However, any problems such as cancelled/missed flights or rejected hotel reservations are your own responsibility to resolve.</p> <p>You should pay with your own personal card (see FAQs) and claim on expenses. Frequent travellers may use their University purchase card to pay (see 5.2 below).</p>
<p>Walk up and pay on the day</p>	<p>This method is only acceptable if either of the following apply:</p> <ul style="list-style-type: none"> ● the trip is tentative and the ticket cost is low value ● you need to change your travel plans quickly due to circumstances beyond your control or in an emergency. This is when something unexpected happens that stops you from travelling or means that you need to leave the place you're in very quickly e.g. train / flight cancellations, terror attack, hotel fire etc. If you need to pay extra to change your travel plans, you must obtain prior approval where possible from your budget holder. Any additional

How to pay?	<p>cost must be proportionate and reasonable. (If you originally booked your travel with one of our contracted travel suppliers, please phone them for help - the number is on your booking confirmation).</p> <p>Pay with your own personal card and claim on expenses.</p>
<p>Cash in hand arrangements</p> <p>How to pay?</p>	<p>Hotels / guesthouses in some overseas countries will only accept cash payments.</p> <p>You can either withdraw cash from your personal bank account and claim the actual amount spent on expenses or apply for an overseas cash advance for longer trips (see business travel web pages) to be paid into your bank account.</p>

5.2 University Purchase Card

If you travel frequently on University business and often submit expense claims, you may be eligible for a 'Frequent Traveller' purchase card. Please see the [Purchase card web page](#). This can be used to pay for travel, hotels, meals, conference fees and other incidental expenses whilst on official University business.

If you don't travel frequently, but occasionally need to attend conferences, your department administrator should be able to pay the fees if they hold a department purchase card.

You should not ask your department administrator to book flights or accommodation using a department purchase card as hotels and airports often ask to see the card upon check-in. If you cannot show the card used to make a booking, you will be asked to pay with your own personal card.

5.3 Holidays linked to business trips

You can add a holiday to a business trip provided that the business trip is the main reason for travelling and the holiday is incidental. The University will not pay for any travel and subsistence costs connected with your holiday.

You should pay for the trip using a personal credit card and submit an expense claim for the amount that would have been due if you had travelled on business only (see FAQs).

If your holiday is 4 days or less, the University's [business travel insurance](#) will cover this.

5.4 Travelling with partner / family including children / friends

You can take a companion on a business trip but the University will not pay for your companion's travel and subsistence costs. You should pay for the trip using a personal credit card and submit an expense claim for the amount that would have been due if you had travelled alone on business (see FAQs for examples).

The University's business travel insurance will not cover your companion so please ensure they have their own private travel insurance.

6. Business travel insurance

6.1 Overseas travel

When travelling overseas on University business, you **must** take out University of York business travel insurance for the trip. To obtain cover, you must complete the University's [Travel Log](#) once your booking has been confirmed and at least four weeks in advance ideally.

You will need to provide some basic details about your trip and confirm that you have considered any health and safety risks. You may need to complete a written risk assessment if your trip is medium risk or higher.

It is critical that you complete the Travel Log for overseas trips, even if you book with the contracted suppliers. Under Health and Safety Law, the University is responsible for your health and safety whilst travelling on business. It is a legal requirement that we know where you are and how to contact you in an emergency.

For further information, visit the [Health and Safety website](#).

6.2 UK travel

The University's business travel insurance automatically covers UK trips if an overnight stay is involved. You do not need to register a UK trip on the Travel Log.

For safety reasons, always ensure that your line manager (or a colleague) is aware of your UK travel plans and that they have your contact details.

6.3 Motor insurance

The University does not provide motor insurance cover. If you wish to travel by car, you must ensure that insurance cover is in place (see section 7.3 below).

7. Rules and limits

7.1 Air travel

Expense Type	University Policy
Flights	<p>The University strongly recommends booking with one of the contracted travel suppliers unless they cannot provide the option you need or are more expensive (see section 5.1 above).</p> <p>Please book all flights in accordance with the rules below:</p> <ul style="list-style-type: none">• Economy class - default for all flights• Premium economy class - only where flight time is 5 hours +• Business class - only where flight time is 10 hours +

	<ul style="list-style-type: none"> • First class travel is not allowed • Internal flights (UK mainland) are only allowed if rail travel is impracticable or is significantly more expensive. <p>It may be necessary to travel in a lower class than this policy allows for budgetary reasons or where a funding body allows economy class only. Always check with the budget holder before making a booking.</p> <p>Staff may upgrade to a higher class of travel at their own personal expense or using personal air miles.</p>
Luggage charges / transporting equipment	<p>Claims will only be reimbursed if it was not possible to add bags when booking the flight.</p> <p>If you need to transport heavy research equipment, please ship in advance if possible or add when booking the flight. If this is not possible, the University will pay for the actual expense incurred.</p>
Seat reservation	<p>The University will only reimburse the cost of your seat reservation if:</p> <ul style="list-style-type: none"> • you are travelling with other colleagues and need to sit together, or • you have a medical condition and need to book specific seats. <p>The University will not reimburse this cost for solo travellers as a seat can be reserved free of charge at online check-in (click here for information).</p>
Air miles	<p>If you travel frequently on university business and collect air miles, please use those air miles to pay for future business flights. If you travel infrequently and there is no possibility of using them for a future business trip, there is no restriction on their use.</p>

7.2 Rail travel and other public transport

Expense Type	University Policy
Rail travel (including Eurostar)	<p>The University strongly recommends that you book rail travel with one of the contracted suppliers (see section 5.1 above).</p> <p>You must travel in standard class in all countries unless any of the following apply:</p> <ul style="list-style-type: none"> • you have a disability or accessibility needs (all countries) • you need to travel with colleagues and they are in a higher class (all countries) • there are safety / security concerns (overseas developing countries) • your train journey time (one-way) exceeds 1.5 hours AND you book at least 4 weeks in advance AND you specify your outbound and inbound trains. You cannot book first class open return tickets (UK only) <p>In all cases, you must obtain the budget holder's permission if you wish to travel in a higher class than standard.</p>

London Underground	<p>When booking with the contracted supplier, you can easily add tube travel to your main rail booking (see FAQs).</p> <p>Otherwise, use a contactless card to 'pay as you go'. You must provide your card statement as the receipt if using this method.</p>
Wi-Fi use on train	Please check your rail ticket booking confirmation for a 'free Wi-Fi' code. If Wi-Fi is not free and you need to work on the train, this will be reimbursed.
Railcards	This will only be reimbursed if you make a saving on a single business journey (i.e. the railcard plus tickets are cheaper than the tickets without the railcard) and you are likely to save money on future business trips throughout the year. See FAQs for further guidance.
Bus / tram / coach travel	The University will reimburse expense claims for public transport.
Ferries / Hydrofoils	The University strongly recommends booking with one of the contracted travel suppliers unless they cannot provide the option you need or are more expensive. (see 5.1 above).

7.3 Travelling by car

Expense Type	University Policy
Use of a hire vehicle	<p>You should only travel by car if rail travel or public transport is not practical or cost-effective, as cars are usually more harmful to the environment.</p> <p>The University strongly recommends booking with the contracted supplier unless they cannot provide the option you need or are more expensive (see section 5.1 above). The supplier's hire rates include motor insurance cover.</p> <p>When hiring vehicles from other suppliers, you must take out their motor insurance cover (also known as Collision Damage Waiver).</p> <p>You must hire a compact or medium sized vehicle unless you need a larger vehicle to travel with other colleagues or transport equipment.</p> <p><i>Sports, convertibles and luxury / executive cars are not allowed.</i></p> <p>Hire vehicles are usually supplied with a full tank of fuel and must be returned with the same amount. Please submit a claim for the fuel cost.</p>
Use of own vehicle	<p>You must only use your private vehicle for a business trip if this is more cost effective than a hire car or if you have a disability that makes it difficult to use a hire car or public transport.</p> <p>Staff and students must:</p> <ol style="list-style-type: none"> a) register as an authorised driver prior to making the journey, and b) ensure their own motor insurance policy covers business use.

	<p>The University will reimburse claims at the current mileage rate at Appendix A.</p> <p>HMRC has specific mileage claim rules and any part of the 'business trip' that includes travel between your home and usual place of work must be deducted from the claim. Please see FAQs for guidance.</p>
Parking, toll and congestion charges	The University will reimburse these charges. Please submit an expense claim for the actual cost, supported by a receipt where possible.
Taxis (including Uber and similar services)	<p>The University expects you to use public transport wherever practicable but will permit the use of taxis under any of the following circumstances:</p> <ul style="list-style-type: none"> ● if you have a disability that makes it difficult to use public transport ● if sometimes you need to work late i.e. 9pm or later (time specified by HMRC) ● if your business trip has an early start or late return and there is only very limited public transport available at that time ● if you are in an area where there is no public transport ● if you need to travel in an unsafe area ● if there is a need to transport heavy / bulky equipment ● if travelling as a group and a taxi costs less overall than 4 separate tickets for trains, buses etc. <p>Please obtain a receipt and include the reason on the claim form.</p>

7.4 Overnight accommodation

Expense Type	University Policy
Accommodation (hotels, B&Bs, guesthouses)	<p>The University strongly recommends booking with one of the contracted travel suppliers unless they cannot provide the option you need or are more expensive (see 5.1 above).</p> <p>You must book within the limits set out in Appendix A unless:</p> <ul style="list-style-type: none"> ● you are attending a conference and need to stay in that hotel ● there are concerns about personal safety ● there are no rooms within the limit e.g. there is a major event in the area or you are staying overseas in a very expensive city. <p>If any of these reasons apply, you must provide suitable evidence to the budget holder and obtain their permission.</p> <p>You may only upgrade to a better room at your own personal expense.</p>
Airbnb or similar companies offering private rental accommodation	<p>You must only use Airbnb or similar private rental providers if your budget is very limited or there are no hotels in the area. Your booking must meet the conditions in the University's Airbnb policy. Please note that these providers are not regulated and our travel suppliers will not book them.</p>

Staying with family and friends	You may stay with family or friends but you must only claim for the cost of your own evening meal (if taken) within the meal limits at Appendix A. You cannot claim for accommodation costs or buy a gift / meal for the host.
Overnight incidental expenses	When staying away overnight , you can claim for other incidental expenses you incur in addition to the basic cost of bed and meals. See Appendix A for the limits and examples of what can be claimed. Receipts are not required but you must list any items purchased on the claim form.
Telephone calls	If you need to make a business call from a hotel, this will be reimbursed. If you need to use a hotel phone to make a personal call (rather than using your personal mobile or mobile apps via wifi), please claim this as an overnight incidental expense.
Internet / wifi costs for business use	If the hotel charges extra for internet access and you need this for business use, the University will reimburse this.
In-room dining / room service	If you are travelling alone and want to have a meal delivered to your room, the University will reimburse this cost.
Tips for portering services	If visiting a country where it is the custom to tip portering staff, please give an appropriate cash tip and claim as an overnight incidental expense.

7.5 Meal limits whilst travelling on business

Expense Type	University Policy
Meals	If you are travelling on business you can claim for the actual amount spent on meals and drinks, up to the limits at Appendix A. You must not exceed these limits unless you are: <ul style="list-style-type: none"> • attending a conference dinner and the set cost exceeds the limit • staying overseas in a very expensive city If either of these reasons apply, you must provide suitable evidence to the budget holder and obtain their permission.
Alcoholic drinks	The University will reimburse the cost of one alcoholic drink as part of the evening meal limit at Appendix A.
Drinks / snacks between meals	These costs must be claimed as part of the meal limits at Appendix A.
Tips for waiting staff in restaurants etc.	A service charge will be reimbursed if included in the bill. If a service charge is not included in the bill and you are visiting a country where tips are expected (e.g. USA), give an appropriate cash tip and claim as an overnight incidental expense.

7.6 Hospitality and entertainment

Expense Type	University Policy
Business entertaining involving staff and external guests	<p>e.g. entertaining visiting academics or other external visitors specifically for business development purposes.</p> <p>The University will reimburse claims up to the limit at Appendix A, including the cost of any alcoholic drinks, for meals taken in restaurants or similar establishments only. In exceptional circumstances, the limit may be exceeded subject to obtaining prior written approval from the budget holder.</p> <p>The ratio of staff to external guests must not exceed 4:1 (see FAQs).</p> <p>Guest names must be listed on the claim form. This is an HMRC rule.</p> <p>You must not claim for the costs of "entertaining" where only University or subsidiary company staff are present.</p>
University events for students / alumni	<p>e.g. social events in colleges for students</p> <p>These events should usually be hosted on campus. Any catering for on-campus events must be ordered from one of the preferred catering suppliers in accordance with the University's Food Safety policy, unless the catering will be restricted to packaged snacks (e.g. crisps, nuts) and drinks. These may be purchased from local shops.</p>
Events attended by staff only - no external guests	<p>Work-related events e.g. team building events, away days, staff training, workshops should usually be hosted on campus. Any catering for on-campus events must be ordered from one of the preferred catering suppliers in accordance with the University's Food Safety policy. A purchase order must be raised for any events that take place off-campus.</p> <p>For staff-only social events, please refer to section 11 of the University's Financial Regulations.</p>
Refreshments and working lunches	<p>Light refreshments (tea, coffee and water) may be provided at staff department meetings lasting 2 hours or more and at meetings with external visitors that are held on campus.</p> <p>If staff are required to work over their normal lunch hour to attend a meeting on campus, the University will pay for a basic buffet lunch (see FAQs).</p> <p>In each case, the purpose of the meeting must be business-related, not social (HMRC rule) and the University's preferred suppliers must be used.</p> <p>Staff-only working lunches in restaurants should be avoided as they are a taxable benefit in kind.</p>

7.7 Other business expenses

Expense Type	University Policy
Conference fee / package	You can pay for conference fees or packages using a University purchase card (see 5.2). Alternatively, you can pay with a personal credit card and submit an expense claim after you have attended the conference (see FAQ).
Trip cancellation costs	If you need to cancel a business trip, you must notify the supplier you booked with immediately as they may be able to refund the cost if ticket conditions allow. If the ticket conditions do not allow refunds, please check the University's travel insurance policy which covers cancellation in special circumstances. The University will not usually reimburse trip cancellation charges otherwise.
Pay as you go phones or sim cards (for overseas trips only)	<p>The University will only reimburse the purchase cost of PAYG phones if you are overseas for a significant time and it is more cost effective to purchase in the destination country.</p> <p>If you need a UK PAYG phone or sim card for project / research purposes, you must obtain this through the Unified Comms team.</p>
Travel visas (when travelling overseas on business only)	<p>The University strongly recommends that you arrange business travel visas through the contracted suppliers to ensure you have the correct visa. You may use an alternative supplier if this provides better value for money but please note that the University's insurance policy does not cover trip cancellation costs if your visa is not correct.</p> <p>Claims for UK immigration visas and the Immigration Health Surcharge will be reimbursed under specific circumstances only - please refer to the University's Visa Application Fee and IHS Reimbursement Policy.</p>
Pre-trip vaccinations, fit to fly tests or medication	Claims will be reimbursed where these are required for specific overseas countries, e.g. anti-malaria tablets, PCR tests.
Gifts to staff	<p>The University will reimburse up to £40 per event for gifts to staff (e.g. flowers) for bereavement and serious illness only. For all other personal life events (e.g. birthdays, weddings, new baby, retirement), organising a collection from colleagues is usual practice - see FAQs for further details.</p> <p>If you wish to recognise staff for good performance, the University has formal recognition schemes that must be used.</p>
Gifts to third-parties e.g. overseas hosts, lay officers	You may give a business gift worth up to £50 in any one tax year, provided this is a University branded gift (HMRC rule). These are available from the online store .

Field work spot purchases (e.g. equipment batteries, data storage, protective clothing, hand sanitiser)	The University will reimburse these costs if it is absolutely critical to spot purchase equipment or services locally to continue field work.
Individual membership subscriptions to professional organisations and learned societies	<p>In the event that a professional body does not offer a corporate membership subscription, the University will reimburse the cost of individual professional membership subscriptions as long as the body is included on the HMRC approved list, AND it is relevant / essential to your job / studies (see FAQs).</p> <p>In specific circumstances, it may be possible to reimburse staff and postgraduate students if the professional body is not on the HMRC approved list - see FAQs for further details.</p>

7.8 Costs that are not allowed by any method

Expense Type	University Policy
Travel-related	<p>When travelling on University business you must only claim for travel costs and expenses that are necessary in order to perform your duties. The following costs are not allowed but this is not an exhaustive list. Check before incurring any expense if you aren't sure.</p> <ul style="list-style-type: none"> ● Commuting from home to your usual place of work (see FAQs) ● Business travel insurance (the University provides this) ● Interest charges or card charges on personal credit / debit cards with the exception of foreign currency payment fees ● Passport costs ● Upgrades to a higher class of travel or accommodation than the policy allows (you must pay for upgrades with your own money) ● Use of a departure lounge ● Laundry service / dry-cleaning for short trips (7 days or less) ● Toiletries for short trips (7 days or less) ● Make-up ● Over the counter medication e.g. headache tablets ● Mini-bar drinks and snacks ● Films or videos ● Spa, gym and health clubs ● Clothes ● Parking or speeding fines, removal of wheel clamps ● Pet care e.g. kennelling or cattery costs ● Damage to own private vehicle (please claim on your own insurance) ● Use of chauffeur driven cars or limousines ● Souvenirs ● Entry fees for tourist attractions* ● Bar bills* <p>*Allowed if the event is part of client entertainment.</p>

<p>Goods and services for use at work</p>	<p>The University has contracts and approved suppliers in place for most goods and services for work purposes. Examples include:</p> <ul style="list-style-type: none"> ● IT hardware (e.g. PCs, laptops, tablets, peripherals) ● IT software ● PAYG mobile handsets ● Books ● Courier services ● Stationery ● Staff uniforms <p>The Finance website explains how to buy goods and services for work use.</p> <p>You must not pay for such goods / services with a personal card unless you are on a field trip and cannot continue working without them (see 7.8 above).</p>
<p>Working from home expenses</p>	<p>These will not be reimbursed. Please see the Working from home policy</p>

8. How to claim business expenses

8.1 How to claim expenses

All expense claims must be made on the University's standard claim forms. There are separate forms for staff, students and visitors and casual workers. Please visit the [Expense page](#) below to view these forms and follow the instructions provided to submit your claim and supporting receipts:

8.2 Receipts

A valid receipt must always be provided for each expense item on the claim form to ensure that we comply with HMRC tax legislation. There are two exceptions to this:

- Overnight Incidental Expenditure allowance for small expenses incurred on overnight stays (section 3.5)
- Mileage claims for the use of a private vehicle.

When paying by card, we recommend that you ask for a receipt, even when using contactless payment. If this is not possible, a line on a credit card statement can be accepted as a receipt as long as the expenditure is clearly identifiable. You should redact other personal information from the statement.

8.3 Claim deadline

Claims must be submitted within 3 months of the expenses being incurred. Expenses relating to one trip should be collated and submitted on one claim form wherever possible, but may be split provided all claims are submitted within 3 months.

If your claim is for a conference fee and associated travel costs, you have 3 months from the date you attended the conference to submit a claim. You must not submit a claim prior to attending.

IMPORTANT: late claims will not be reimbursed unless the delay was due to circumstances beyond the claimants control e.g. serious illness.

8.4 Claims that are ‘out of policy’

Approvers must reject any claim that does not fall within the rules of this policy, does not have a supporting receipt, is not an exceptional or emergency situation, or is submitted late. Where there are multiple items on the claim, the Approver should only reject items that are not compliant and approve the other items.

Approvers should contact their Management Accountant for advice before rejecting or approving a claim if they are not sure whether the Claimant has complied with the policy

8.5 University suppliers, research partners and collaborative partners

The University does not accept expense claims from external suppliers, research partners or collaborative partners. If it has been agreed that we will reimburse specific travel expenses, the supplier / partner must invoice the University for the actual costs incurred.

9. Useful web pages and related policies

How to claim expenses (links to expense claim form)	https://www.york.ac.uk/staff/finance/goods-services-equipment/expenses/
Travel and Expenses web page including FAQs	https://www.york.ac.uk/staff/finance/goods-services-equipment/expenses/travel-expenses-policy/
How to book travel, includes cash advances	https://www.york.ac.uk/staff/finance/goods-services-equipment/business-travel/
Airbnb policy	
Buying goods and services including Purchase cards	https://www.york.ac.uk/staff/finance/goods-services-equipment/
Business travel insurance (Travel Log)	https://www.york.ac.uk/staff/working/insurance/travel/applying/
Authorised Drivers form (required for use of own vehicle)	https://www.york.ac.uk/staff/working/insurance/motor/driving-on-university-business/
HMRC professional subscriptions list	https://www.gov.uk/government/publications/professional-bodies-approved-for-tax-relief-list-3
Interview and relocation expenses policies	https://www.york.ac.uk/admin/hr/browse/policies
Additional Childcare and Caring Responsibility costs Annex	https://www.york.ac.uk/admin/hr/policies/equality-diversity/expenses-annex-childcare/
External Examiners (Research) policy	https://www.york.ac.uk/about/departments/support-and-admin/student-services/exams/examiners/expenses/#tab-1
External Examiners (Taught) policy	https://www.york.ac.uk/staff/teaching/procedure/examinations/external-examiners/for-external-examiners/

10. Policy document information

Document Title	University of York Business Travel and Expenses policy
Document Author	Rob Hunt / Donna Lyon
Version	1.7
Status	Agreed
Publish Date	7 March 2023

Revision History

V.	Date	Author	Description of Change	Status
1.0	3 June 2019	Donna Lyon	Initial draft	Draft
1.1	1 July 2019	Donna Lyon	Updated after User Group feedback	Draft
1.2	5 September 2019	Donna Lyon	Updated after further feedback from Project Steering Group, Deans and subject matter experts (HR, Tax)	Draft
1.3	7 November 2019	Donna Lyon	Draft for University Executive Board (UEB)	Draft
1.4	10 December 2019	Donna Lyon	Updated for UEB feedback	Draft
1.4	28 January 2020	Donna Lyon	Signed off by UEB	Agreed
1.5	6 May 2020	Donna Lyon	Updated - minor corrections and clarifications e.g. formatting	Draft
1.5	22 May 2020	Donna Lyon	Signed off by Finance Director	Agreed
1.6	1 December 2021	Rob Hunt/Donna Lyon	Annual review - key changes to incorporate sustainability requirements and changes / clarification to other areas	Draft
1.6	14 December 2021	Rob Hunt/Donna Lyon	Signed off by UEB	Agreed
1.7	6 February 2023	Rob Hunt/Donna Lyon	Annual review - changes to subsistence limits and minor changes / clarifications	Draft
1.7	1 March 2023	Rob Hunt/Donna Lyon	Signed off by Finance Director further to consultation with HoPS	Agreed

Review Process

Review cycle	Annual (or earlier if legislative change)
Next due	February 2024
Approving Body	Minor changes (e.g. limit and rate increases): Finance Director
	Significant changes: University Executive Board
Sign off steps	Director of Finance->Operations Group-> University Executive Board

Appendix A: Subsistence Limits and Mileage Rates

The University will pay for the **actual** cost of accommodation and meals, if these are within the limits below and receipts are submitted. The limits must be applied individually and not accumulated - the only exception to this is overnight incidental expenses. See FAQs for examples.

A1. Accommodation and meal limits (overnight stay of 24 hours or more)

If you are away on official University business and have to stay overnight, the following limits apply:

	London limit	Rest of UK limit	Overseas limit
Bed & breakfast*	£200.00 inc. VAT	£140.00 inc. VAT	£200.00 inc. VAT
Other meals**	£45.00 inc. VAT	£45.00 inc. VAT	£60.00 inc. VAT
Alcohol	The University will reimburse the cost of one alcoholic drink taken with an evening meal. This must be claimed within the evening meal limit.		
Service charge / tips	These must be claimed as part of the relevant meal limit. Service charges are usually included on the bill or you can add a tip when paying by card.		

* If you book 'room only', the room cost plus any breakfast bought separately must not exceed this limit.

** This is a rate to cover your lunch and evening meal if staying away overnight. The University will only reimburse the actual cost of meals taken within this limit - you must provide receipts.

These limits should be sufficient to book a 3 or 4* quality hotel in most countries and cities. If you cannot find this standard of accommodation within the limits above, please obtain approval from the budget holder to exceed the limit and book with one of the University's contracted travel suppliers where possible.

A2. Meal limits (no overnight stay)

If you are away on official University business but not staying overnight, the following limits apply:

Meal	What you can spend / claim	When you can claim this:
Breakfast	£10.00 inc. VAT	Only if your business journey requires travel before 7.00am. Claim actual cost only.
Lunch	£15.00 inc. VAT	If you are away on business between 10am - 3pm and lunch is not provided. Claim actual cost only.
Evening meal	£30.00 inc. VAT	If a business trip results in a much longer working day than usual and you are still travelling after 8pm. Claim actual cost only.
Service charge / tips	included within meal limits	

A3: Overnight incidental expenses (no receipt required if university-funded)

If you stay away overnight and incur incidental costs, you can claim up to the HMRC limits below.

Location	What you can spend / claim:	When you can claim this:
UK:	Up to £5.00 per night	If you need to claim for expenses that you can't obtain a receipt for e.g. cash tips in cafes, overseas public transport, cash toll charges, laundry charges / toiletries for business trips over 7 days
Overseas:	Up to £10.00 per night	

These limits may be applied cumulatively. For example, if you stay away in the UK for two nights, the maximum limit would be 2 nights x £5.00. You could spend £2.00 on day one and still spend up to £8.00 on day two.

No receipt is required but you must list any items purchased on the claim form along with the cost.

Please note this is not an allowance - you must only claim if you have actually incurred expenses whilst staying away from home overnight.

A4: Mileage claims for use of own vehicle

Type	HMRC mileage rate	Additional information:
Car	<ul style="list-style-type: none">• 45 pence per mile for 1-10,000 miles• 25 pence per mile from 10,001 miles +	The rate for cars applies to petrol, diesel and electric vehicles. It covers the cost of owning and running a vehicle (e.g. road tax, servicing, repairs, wear and tear) as well as fuel.
Motorcycle	<ul style="list-style-type: none">• 24 pence per mile	
Bicycle	<ul style="list-style-type: none">• 20 pence per mile	
Passenger supplement	<ul style="list-style-type: none">• 5 pence per mile per passenger (the passenger must be a work colleague also on official University business)	

A5: Business Entertaining

Type	What you can spend / claim:	Additional Information:
Lunch	£30.00 per person attending	These limits include the cost of any alcoholic drinks taken with the meal. The ratio of staff to external guests must not exceed 4:1.
Evening meal	£60.00 per person attending	

Appendix B: Council member expenses disclosure

Council members are trustees of the University as an exempt charity under the Charities Act 2011, and legitimate travel and related expenses incurred when individuals are engaged in trustee duties may be claimed in line with the requirements of this Policy. The relevant Office for Students (OfS) Accounts Directions, Charity Commission Guidance (including CC11 - Trustee Expenses and Payments) and the most recent Statement of Recommended Practice (SORP) for FE and HE should also be referred to. In line with the Charity Commission guidance, the total amount, nature and number of University trustees claiming expenses incurred is discloseable as a Note in the annual financial statements. Advice on Council and sub-committee members' expenses should be sought from the Governance and Assurance team.