

Travel, expenses and allowances

UPR FR05 version 04.1

Policies superseded by this document

This document replaces version 0.40 of UPR FR05, with effect from 14 August 2024.

Summary of significant changes to the previous version

A minor amendment to section 9.1.4 in relation to exceptions for standard overnight accommodation in Africa, Asia, Latin America, the Caribbean and some states and territories of Oceania.

Glossary

A glossary of approved University terminology can be found in [UPR GV08](#).

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1 Introduction

- 1.1 This document should be read in conjunction with UPR GV12¹ and UPR IM14²
(Note for guidance:
Advice on overseas travel is published on the Human Resources web site.)
- 1.2 In accordance with the requirements of the University's Financial Regulations (see UPR FR06³) the Group Finance Director has established the following regulations and procedures for the payment of expenses claims.
- 1.3 For the purposes of these regulations and unless stated otherwise, the nominee of the Vice-Chancellor is the Group Finance Director.
- 1.4 The University reserves the right, at its absolute discretion, to vary the definitions and regulations set out in this document at any time for the proper management of the University as defined in section 3.1.

2 Scope

- 2.1 Under the terms of their respective Memoranda of Understanding, subsidiary companies wholly-owned by the Corporation and their wholly-owned subsidiary companies have adopted the Financial Regulations of the University (see UPR FR06³) of which this document (UPR FR05) forms part.

(Note:

This document uses the term 'University' which is defined in section 3.1. It should be noted that certain wholly-owned subsidiaries themselves have shareholdings in companies. These are generally described as jointly or partly owned companies. Where, at operational level, the University is responsible for all or part of the financial administration of a jointly or partly-owned company, then the regulations and procedures in this document (UPR FR05) will be applied unless an exception had been granted by the Group Finance Director.)

- 2.2 The regulations and procedures set out in this document (UPR FR05) are binding on all persons seeking payments from the University in respect of any of the claimable expenses or allowances to which it refers.
- 2.3 The regulations and procedures set out in this document will also be applied where the University has agreed to meet all or some of the costs incurred by an individual attending an employment interview at the University.

¹ UPR GV12 'Bribery and Corruption'
² UPR IM14 'Mobile Telephone and Communications Services Policy'
³ UPR FR06 'Corporate Governance and Financial Regulations'

3 Definitions

For the purposes of this document the following definitions will apply:

- 3.1 ‘University’:**
the University of Hertfordshire Higher Education Corporation which includes subsidiary companies wholly-owned by the Corporation, their wholly-owned subsidiary companies and companies within which wholly-owned subsidiary companies have a shareholding and where, at operational level, the University is responsible for all or part of the financial administration of the jointly or partly owned company;
- 3.2 ‘Claimant’:**
an individual eligible to make a claim under the provisions of these regulations (FR05): a claimant may be an:
- i **‘employee’:**
an individual with whom the University (as defined in section 3.1) has a contract of employment (it should be noted that for the purposes of these regulations (UPR FR05) Visiting Lecturers and External Examiners are considered ‘other members of the University’ as defined in section 3.2, ii) and/or
 - ii **‘other member of the University’:**

The Chancellor, external members of the Board of Governors, Visiting Lecturers or External Examiners and, in cases where they are given responsibility for assets of the University or other financial matters, students;
- 3.3 ‘Strategic Business Unit (SBU)’:**
for the purposes of financial management and administration, the University has an internal structure of SBUs composed of academic schools and professional resource centres;
- 3.4 ‘Head of Strategic Business Unit’**
the senior officer appointed by the Vice-Chancellor to have responsibility for the financial management and administration of an SBU;
- 3.5 ‘Authorising Officer’:**
a generic term for an officer designated to give certain approvals under the provisions of these regulations (UPR FR05);
- 3.6 ‘Budget Holder’:**
a member of staff to whom a Head of SBU has delegated responsibility for the management and administration of a portion of the overall budget of the SBU;

(Note for guidance:

Where the Head of SBU has not delegated responsibility to a Budget Holder, the Head of SBU is responsible for discharging the responsibilities assigned to Budget Holders in these regulations (UPR FR05.)

3.7 'subsistence':

meals, snacks and non-alcoholic beverages taken during the course of a bona fide business journey undertaken on behalf of the University;

3.8 'overseas':

countries outside the UK: 'overseas' includes other member countries within the European Union;

3.9 'Appointee of the Board':

the Vice-Chancellor, the Deputy Vice-Chancellors, the Group Finance Director and the Secretary and Registrar;

3.10 'University premises':

premises owned or occupied by the University;

3.11 'Reasonable expenses':

See section 5.4.

3.12 'Proofs of expenditure'

UPR FR05 gives examples of the types of documents that will be accepted as proof of expenditure and that a payment being claimed from the University is legitimate. In addition to the examples cited in this document, the Group Finance Director has discretion to accept other types of documents as proof of expenditure.

4 Instructions to heads of strategic business units

Heads of SBUs must ensure that claimants and potential claimants have familiarised themselves with this document (UPR FR05).

5 Principles and policies

5.1 Expenditure which cannot be claimed

5.1.1 Personal expenditure

Expenditure considered by the University to be personal expenditure cannot be claimed. Examples would include, but are not necessarily limited to, the following:

- a alcoholic beverages which exceed the allowance referred to in section 17.3.4, newspapers and DVDs;
- b fines;
- c congestion charges;
- d insuring a personal vehicle for business use;
- e IT equipment/devices unless section 5.8 applies;

- f home to office travel unless section 5.9 applies.

5.1.2 Other items

The University will not meet the cost of:

- a gifts made to members of staff;
- b expenses incurred without the necessary, relevant, prior approvals/prior written approvals, specified in this document (UPR FR05);
- c expenses not authorised in accordance with UPR FR06³ and the regulations set out in this document (UPR FR05);
- d gratuities/tips paid in countries where such payments are not custom and/or expected practice or which exceed the limits specified in section 5.5;
- e claims deemed unsatisfactory or inappropriate by the Group Finance Director (or designated deputy);
- f expenses claims made more than three (3) months after the date on which the expenses/costs were incurred (see section 5.6.2, iv);
- g air travel at a class higher than economy not authorised in accordance with the requirements of UPR FR05 (see sections 5.15 and 7);
- h other unauthorised first class (or equivalent) travel;
- i hotel accommodation of a standard higher than that described in section 9.1.4 unless this has been authorised by the Vice-Chancellor (or nominee).

5.2 Value for money

5.2.1 Claimants incurring costs for travel and subsistence are expected to obtain value for money and, therefore, have a duty to ensure that costs are kept to a minimum, for example, by considering in advance the different types of travel tickets that might be available or by fixing the times and dates of travel at the point of purchase.

5.2.2 The University requires all individuals who fall within the scope of UPR FR05 to use the Travel Management Company.

(Note:

Use of the Travel Management Company's on-line booking facility will enable the University to save on transaction fee. It should be noted that off-line bookings (for example, made by telephone or via e-mail) generally incur higher charges.)

5.3 Corporate Cards

Where a claimant has been issued with a Corporate Card, wherever possible, they will be expected to use that card to meet the cost of expenses but not travel costs.

5.4 Reasonable expenses

For the purposes of expenses claims, the University considers that the cost, per night, of accommodation, breakfast and one personal telephone call and, as appropriate, the cost of other meals, snacks and non-alcoholic beverages, constitute 'reasonable expenses' for the purposes of these regulations. Such expenses are, in all circumstances, subject to the regulations relating to subsistence and subsistence rates (see section 15).

5.5 Tips and gratuities – limits

The limits for the payment of gratuities/tips in countries where this is custom and/or expected practice, are as follows. The calculation will be made on the basis of the cost of the items for which a claim may be made under the terms of these regulations (UPR FR05). The calculation will therefore exclude non claimable items (see section 5.1):

UK: 5% of the total amount which can be claimed from the University;

Overseas 10% of the amount which can be claimed from the University.

5.6 Conditions

5.6.1 Where a claimant is to be accompanied by a person who is not eligible to claim expenses from the University or the claimant intends to combine a business trip with a holiday, the proposed arrangements require prior approval in accordance with the schedule given in section 6.

5.6.2 The University will pay reasonable expenses for travel and subsistence incurred legitimately by claimants whilst carrying out official University business, at the actual cost incurred wholly, exclusively and necessarily on behalf of the University, subject to the following conditions:

- i the claim is supported by original documentation, for example, receipts, rail tickets or other proofs of expenditure, unless:
 - a the claim is in respect of a type of non-receipted expenditure which the Group Finance Director (or designated deputy), has agreed, at their absolute discretion, may be reimbursed or
 - b the Group Finance Director (or designated deputy) has, exceptionally, given specific written authorisation for the payment of another type of unsupported claim;

(Note for guidance:

Liability for Income Tax and/or National Insurance contributions will arise in respect of any claim not supported by original documentation, for example, receipts, rail tickets or other proofs of expenditure.)

- ii for claims relating to subsistence, that the claim does not exceed the relevant maximum permissible (see section 15);
- iii employees and other claimants recorded on the Human Resources and Payroll System have submitted the claim personally through the Human Resources and Payroll System and have not delegated this responsibility;
- iv the claim is made within three (3) months of the date on which the expenses/costs were incurred, save and except that where the expenses have been incurred within three (3) months of the last day of the Financial Year (31 July), the claim must be submitted by the deadline published from time-to-time by the Group Finance Director;

- v travel tickets have been purchased only for those elements of a journey which are associated with University business.

(Notes for guidance:

- Where a claimant undertakes a journey on behalf of the University on the way to or from their normal place of work, a claim may only be made for costs which are **additional** to those costs which the claimant would normally have incurred in relation to their journey to or from the University. Such claims must, therefore, be calculated on the basis of the costs which the claimant has incurred less the costs which they would normally have incurred in travelling to or from the University.
- In all other circumstances, liability for Income Tax and/or National Insurance contributions will arise in relation to any payment made in respect of a claimant's journey to and/or from their normal place of work, including journeys made outside normal working hours. The claim must indicate clearly that it is being made in respect of a 'home to work' journey.
- See also section 5.9 'Required attendance outside normal working hours'.)

5.7 Claims incurred in currency other than sterling

Claims incurred in currency other than sterling will be paid at the exchange rate that prevailed at the time at which the transaction was made.

(Notes for guidance:

- The Human Resources and Payroll System will make this calculation automatically for claims made through the System in cases where exchange rates for the currency concerned are held on the System.
- Where the required exchange rate is not held on the System, the claimant should refer to the relevant 'How To' guide and follow the instructions given.
- For claims made other than through the Human Resources and Payroll System, the claimant is required to make this calculation themselves.)

5.8 Ownership of equipment for which a claim has been paid

Where in exceptional circumstances goods/equipment have been purchased using a Corporate Card, or a claimant is otherwise being reimbursed by the University for the cost of the goods/equipment (for example, via an expenses claim), the items become the property of the University and, therefore, subject to statutory maintenance and other relevant University regulations.

5.9 Required attendance outside normal working hours

Where a claimant's Head of SBU/line manager has required them to come to the University outside normal working hours, a claim may be submitted for the full cost of the journey.

(Note for guidance:

In all other circumstances, liability for Income Tax and/or National Insurance contributions will arise in relation to any payment made in respect of a claimant's journey to and/or from their normal place of work, including journeys made outside

normal working hours. The claim must indicate clearly that it is being made in respect of a 'home to work' journey.)

5.10 Prior approval of travel arrangements and financial commitments

5.10.1 No financial commitment may be made on behalf of the University unless the proposed expenditure is approved in accordance with the requirements of UPR FR05 (see sections 6 and 7).

5.10.2 Proposed travel arrangements must be approved in accordance with the requirements of sections 6 and 7, prior to any financial commitment being made.

5.11 Authorisation of payments

5.11.1 No member of the University may authorise the payment of expenses or other claims to be made to themselves or to a member of their family or to a person with whom they have a close personal relationship (see UPR GV12¹). All such claims must be given to a designated officer at a higher level for checking and approval before payment will be made by the University.

5.11.2 Payments will otherwise be made only with the prior, written approval of the relevant officer in accordance with the regulations set out in this document.

5.12 False claims

Any attempt to submit a false claim or the submission of a false claim will be treated as a serious disciplinary offence and may result in the University taking disciplinary and/or other appropriate action.

5.13 Advances

(Notes for guidance:

- Holders of Corporate Cards will normally be expected to use their Card rather than request an advance.
- Liability for Income Tax and/or National Insurance contributions will arise in respect of expenditure of any part of an advance which is not supported by original documentation, for example, receipts or other proofs of expenditure.)

5.13.1 The University, at its absolute discretion, may agree to make an advance against expenses on the following conditions:

- i advances will only be made available in the form of a BACs transfer made in sterling, to employees of the University, although, at their absolute discretion, the Group Finance Director (or designated deputy) may grant an exception, for example, where an individual who is not an employee will be engaged on legitimate University business, in which case the advance will be paid only with the prior, written approval of the Group Finance Director (or designated deputy);

(Note for guidance:

The Group Finance Director (or designated deputy) might, for example, agree that an advance might be made to a Governor engaged on legitimate University business or to a research student.)

- ii the expenditure of any moneys advanced will be verified by original documentation, for example, receipts, or other proofs of expenditure, unless the Group Finance Director (or designated deputy), has, exceptionally, specifically authorised the unsupported expenditure in writing;
- iii the claimant will complete the process of reconciling expenditure against the advance in accordance with the regulations and timescales determined from time-to-time by the Group Finance Director;
- iv any unspent moneys are repaid to the University at the time the reconciliation of expenditure referred to in section 5.13.1, iii, is submitted. In any event:
 - a **ADVANCES NOT CLAIMED**
advances, wholly or partly unclaimed for more than three (3) months after the date of transfer (see section 5.13.1, i), will be reclaimed by the University automatically, through the Human Resources and Payroll System;
 - b **CLAIMS WHICH ARE LESS THAN THE AMOUNT ADVANCED**
where the reconciliation/associated claims are less than the amount advanced by the University, the balance will be reclaimed by the University automatically, through the Human Resources and Payroll System, three (3) months after the date of transfer (see section 5.13.1, i).

5.14 Dependants⁴

- 5.14.1 At its absolute discretion, the University may, either wholly or partly, meet additional costs for the care of dependants, incurred by staff whilst they are away from the University on authorised business.
- 5.14.2 Proposed claims will be considered on a case-by-case basis by the Secretary and Registrar (or nominee) whose prior, written authorisation will be required in respect of any proposed claim.
- 5.14.3 The prior, written authorisation of the Secretary and Registrar (or nominee) referred to in section 5.14.2 must be appended to the claim submitted for approval by the relevant Authorising Officer. The claim will be supported by original documentation, for example, receipts or other proofs of expenditure, unless the Group Finance Director (or designated deputy), has, exceptionally, specifically authorised the unsupported expenditure in writing.

5.15 Authorisation of air travel

- 5.15.1 On 7 November 2011, the Chief Executive's Group approved revised regulations relating to business travel by air and the approval of certain classes of air travel. In addition to any relevant prior approvals required under the terms of section 6, the further prior approvals set out in section 7 are required in relation to the different classes of air travel and various circumstances to which it refers.

⁴ It should be noted that section 5.14 refers to human dependants.

5.15.2 Where a concessionary air fare is conditional upon the claimant spending an additional night or nights overseas, the Authorising Officer (see section 7) must judge whether the additional charges for accommodation and subsistence can be justified by the saving to be made on the air fare.

5.16 Travel Management Company

5.16.1 Unless section 5.16.2 applies, all international travel (regardless of duration of journey or class of travel) and accommodation (regardless of standard) must be made through the University's Travel Management Company.

5.16.2 In exceptional circumstances, the Head of Procurement may permit a reservation to be made other than through the Travel Management Company. Where they have granted an exception, the Head of Procurement will notify the relevant Purchasing Officer within one (1) working day of the approval being given.

5.17 Travelling with an individual from another organisation

Where a claimant intends to travel by air with someone from another organisation who plans to travel at a class higher than Economy Class, the claimant is required to obtain the prior, written approvals required under the terms of sections 6 and 7.

5.18 Where the cost of all or part of the travel is to be met by another party external to the University

5.18.1 Where all or part of the cost of travel is to be met by another party external to the University:

- i the travel arrangements of the employee must, nevertheless, be made through the University's Travel Management Company where any part of the cost of travel is to be met by the University even though it is to be reclaimed subsequently from the other party unless the Head of Procurement has granted an exception under the provisions of section 5.16.2;
- ii the claimant is required to obtain the prior, written approvals required under the terms of sections 6 and 7;
- iii the claimant will lodge a written declaration of interest in compliance with the requirements of UPR GV12¹.

(Note for guidance:

For the avoidance of doubt it should be noted that external funding, for example, a research grant, is received by and accounted for by the University and that the expenditure of these funds is, therefore, subject to the University's Financial Regulations (UPR FR06³) of which this document (UPR FR05) forms part).

6 Authorisation Schedule

6.1 The following must be authorised in accordance with the schedule set out in this section (6)⁵.

⁵ Minute 475, Board of Governors, 29 March 2001, refers

- a prior permission to travel;
- b prior permission to combine a business trip with a holiday;
- c prior permission to be accompanied on a business trip by a person not eligible to claim expenses from the University;
- d prior permission for entertainment (see section 17);
- e prior approval of proposed travel arrangements;
- f prior approval of proposed expenditure;
- g expenses claims.

6.2 This Schedule must be read in conjunction with the Schedule of Additional Authorisations in section 7.

6.3 Chair of the Board of Governors

The Chair of the Board will note, at six-monthly intervals, the expenses paid to Appointees of the Board.

Authorisation Schedule – see section 6.1		
Claimant	Prior, written authorisation required	Other requirements
Students	appropriate Budget Holder	
Heads of Department (academic):	Dean of School (or nominated Budget Holder)	
Heads of academic SBUs (Deans of School)	Group Finance Director (or designated deputy) or, in the absence of the Group Finance Director (or designated deputy), by another Appointee of the Board	Deans of School are also required to inform the Deputy Vice-Chancellor in advance that they will be travelling abroad on University business.
Heads of Professional SBUs	Secretary and Registrar or, in the absence of the Secretary and Registrar, by another Appointee of the Board	Heads of Professional SBUs are also required to inform the Secretary and Registrar in advance that they will be travelling abroad on University business.
Claimant	Prior, written authorisation required	Other requirements
Pro Vice-Chancellors		

	Group Finance Director (or designated deputy) or, in the absence of the Group Finance Director (or designated deputy), by another Appointee of the Board	Pro Vice-Chancellors are also required to inform the Vice-Chancellor in advance that they will be travelling abroad on University business
Vice-Chancellor	Chair of the Board who may from time-to-time delegate responsibility for authorisation to the Secretary and Registrar	The Vice-Chancellor is also required to inform the Chair of the Board in advance, if he or she or any member of the OVC will be travelling abroad on University business.
Deputy Vice-Chancellors, the Group Finance Director and the Secretary and Registrar ⁶	By another Appointee of the Board	Deputy Vice-Chancellors, the Group Finance Director and the Secretary and Registrar are also required to inform the Vice-Chancellor in advance that they will be travelling abroad on University business. A report will be made to the Chair of the Board
Other employees	appropriate Budget Holder	
Chancellor, external Governors (including the Chair of the Board)	Secretary and Registrar	

⁶ Minute 470.6, Board of Governors, 29 March 2001, refers

7 Schedule of additional authorisations

7.1 Economy Class

All flights of 8 hours' duration or less will be by Economy class.

7.2 Premium Economy Class

Premium Economy class may be used on long-haul flights (flights of more than 8 hours' duration) where the traveller will be 'client facing' immediately on arrival at their destination or on their return to the University.

7.3 Additional prior, written approvals – air travel and first class rail and sea travel

7.3.1 In addition to the authorisations required under the terms of section 6, the following additional prior, written approvals will be required in relation to first class rail and sea travel (see section 8.2, also) and the following classes of air travel:

- i **Economy Class:** no additional approval required.
- ii **Premium Economy Class:**
 - a for the Vice-Chancellor: by the Chair of the Board;
 - b for The Chancellor and external Governors (including the Chair of the Board): by the Secretary and Registrar;
 - c for other claimants: by the Vice-Chancellor (or Deputy).

A copy of the relevant additional prior, written approval given in compliance with section 7.3.1,ii, must be provided to the relevant Purchasing Officer within one (1) working day of the approval being given. The relevant Purchasing Officer will confirm with the Travel Management Company that the necessary approval has been given.

- iii **Business Class:**
 - a for the Vice-Chancellor: by the Chair of the Board;
 - b for The Chancellor and external Governors (including the Chair of the Board): by the Secretary and Registrar;
 - c for other claimants: by the Vice-Chancellor (or Deputy).

A copy of the relevant additional prior, written approval given in compliance with section 7.3.1, iii, must be provided to the relevant Purchasing Officer within one (1) working day of the approval being given. The relevant Purchasing Officer will confirm with the Travel Management Company that the necessary approval has been given.

8 Travel arrangements

8.1 Before making any travel arrangements, claimants should see sections 6 and 7 which set out the prior approvals that are required.

8.2 First class travel – rail or sea

(See section 7.3, also.)

8.2.1 First class travel (rail or sea) may be permitted in limited or very exceptional circumstances. For example, where a booking can be made well in advance and first class travel is less expensive than second/economy class travel. Before making a booking, the claimant is required to obtain the following approvals:

- a the prior, written agreement of the Head of Procurement who will verify that the proposed first class travel will enable a saving will be made;
- b the prior, written approval of the relevant Authorising Officer referred to in section 6;
- c additionally, the prior, written approval of the Vice-Chancellor.

8.2.2 A copy of the relevant additional prior, written approval given by the Vice-Chancellor in compliance with section 8.2.1, c, must be provided to the relevant Purchasing Officer within one (1) working day of the approval being given. The relevant Purchasing Officer will confirm with the Travel Management Company that the necessary approval has been given.

8.2.3 The University will not otherwise meet the cost of first class travel by rail or sea.

8.3 Open ended returns - air and rail travel (UK and overseas)

(The regulations in this section (8.3) are effective from 16 March 2009.)

8.3.1 Open ended return tickets may only be booked in exceptional circumstances and with the prior, written consent of the relevant Head of SBU.

8.3.2 The prior, written approval of exceptional circumstances for staff at Head of SBU level and above will be given in accordance with the schedule set out in section 6.

(Note for guidance:

Examples of the exceptional circumstances envisaged by these regulations (see section 8.3) would be health issues or a need to ensure the efficient operation of the University.)

8.4 Tickets

8.4.1 The purchase of tickets for travel must be made strictly in accordance with the requirements of UPR FR06³ and UPR PU01⁷.

⁷ UPR PU01 'Procurement'

- 8.4.2 Travel tickets (UK and overseas) must be booked in advance through the Travel Management Company unless:
- a an exception has been approved in accordance with the provision of section 8.3.2; or
 - b section 8.6.2, applies.

8.5 Journeys to London

- 8.5.1 All journeys to London must be undertaken by public transport/rail (see section 8.6).
- 8.5.2 Where exceptional circumstances dictate the use of a motor vehicle, approval for the journey must be obtained in advance from the appropriate Authorising Officer (see section 6) and the reasons for the use of a motor vehicle noted on the claim form.

8.6 Rail travel - United Kingdom

- 8.6.1 Rail travel within the UK will normally be standard class. However, it is the claimant's responsibility to identify and to take advantage of less expensive alternatives where these are available. Two (2) single tickets may be purchased instead of a return ticket where this will be more economical.
- 8.6.2 Where a rail ticket is purchased for outward and return journeys in the UK on the same day, they need not be purchased through the Travel Management Company.
- 8.6.3 Unless the circumstances in section 12 or section 8.4.2, b, apply, all tickets for rail travel must be purchased in advance through the Travel Management Company.

8.7 Rail travel - overseas

- 8.7.1 Overseas rail travel will normally be at second/economy class.
- 8.7.2 It should be noted that the regulations in section 7.3 and 8.2 apply in relation to all first class travel.

8.8 Air travel – United Kingdom and overseas

See sections 5.15, 6 and 7.

8.9 Sea travel

- 8.9.1 Sea travel will normally be at second/economy class.
- 8.9.2 It should be noted that the regulations in section 7.3 and 8.2 apply in relation to all first class travel.

9 Overnight accommodation

9.1 General regulations

- 9.1.1 All arrangements for overnight accommodation must be approved in advance by the appropriate Authorising Officer (see section 6).

9.1.2 Items of personal expenditure, for example, the cost of alcoholic beverages, newspapers and DVDs, (see section 5.1.1) must be settled personally, by the claimant, prior to their leaving the hotel.

9.1.3 Travel Management Company

- i Reservations for overnight accommodation should be made through the University's Travel Management Company, unless section 9.1.3, ii applies.
- ii In exceptional circumstances, a Head of SBU may authorise and the Head of Procurement may then permit a reservation to be made other than through the Travel Management Company. Where they have granted an exception, the Head of Procurement will notify the relevant Purchasing Officer within one (1) working day of the approval being given.
- iii Where a member of staff has been granted an exception under the terms of section 9.1.3, ii:
 - a it is the responsibility of the member of staff to notify their line manager in writing (where the line manager is not also the Head of SBU) within one (1) working day of that approval being given of the location of the overnight accommodation and the dates of occupation;
 - b the member of staff must contact the Purchasing Officer to use a UH Purchase Card or a Corporate Card to make overnight accommodation bookings.

9.1.4 Standard of overnight accommodation

- i Every effort must be made to ensure that the cost of such arrangements is as economical as possible. Unless section 20.1 applies, accommodation should normally be obtained in a three (3) or four (4) star hotel of reasonable quality or in those hotels with which the University has negotiated preferential rates. Accommodation overseas should be of a standard equivalent to the UK three (3) or four (4) star rating. Any exception to this, is accommodation booked in Africa (except South Africa), Asia (except Japan), Latin America, the Caribbean and some states and territories of Oceania whereby five (5) star rating accommodation is acceptable due to the different grading of hotels in these regions. Any exception to this regulation will require the prior, written approval of the Vice-Chancellor (or nominee). Where the proposed arrangements are for the Group Finance Director, the Secretary and Registrar will act as the Vice-Chancellor's nominee.
- ii In all cases, the Vice-Chancellor (or nominee) will notify the Head of Procurement within (1) working day where they have approved an exception to section 9.1.4, i.

9.1.5 UK

- i The University will meet the cost, per night, of accommodation, breakfast and one telephone call and, as appropriate and subject to the requirements of section 15, the cost of other meals, snacks and non-alcoholic beverages.

- ii Where the expenses incurred by the claimant will not be recorded on the hotel bill, for example, where the claimant chooses to take a meal other than at the hotel, they must obtain receipts. Such claims are subject to the requirements of section 15.

10 Insurance

10.1 Personal accident and travel insurance

- 10.1.1 Employees, as defined in section 3.2, i, are afforded personal accident and travel insurance cover under the terms of the University's insurance.
- 10.1.2 Prior to travelling, all claimants, defined in section 3.2, ii, as 'other members of the University' are personally responsible for ensuring that the University's insurance cover has been extended to provide them with personal accident and travel cover.

10.2 Privately owned vehicles

Where a privately owned vehicle is to be used on University business, the owner must ensure that the vehicle's insurance policy has been extended to cover business use (see section 5.1.1, d).

11 Advances

(Note for guidance:

Holders of Corporate Cards will normally be expected to use their Card rather than request an advance.)

11.1 Advances – general regulations

- 11.1.1 The purpose of an advance is to enable an employee to meet any legitimate costs that they might reasonable incur whilst travelling on University business.
- 11.1.2 Subject to the required authorisation (see section 6), the advance will be paid to the employee in sterling.
- 11.1.3 The following factors will be taken into consideration in the calculation of advances:
 - i it will be assumed that all travel and accommodation arrangements have been pre-booked and that no provision need be made in the advance for these costs and
 - ii the number of days to be spent on University business, including the length of time spent travelling to and from the proposed destination and for travel on University business whilst overseas, any 'rest' periods taken, in accordance with the advice published by Human Resources⁸ and the guidance published by HM Revenue and Customs⁹ and

⁹ <http://www.hmrc.gov.uk/index.htm> (enter 'worldwide subsistence rates' in the search facility on home page.)

- iii the relevant limit (see section 15).

11.2 Advances - requests

Employees are required to submit requests for advances via the Human Resources and Payroll System in accordance with the instructions published from time-to-time by the Group Director Finance.

11.3 Advances – reconciliation

- 11.3.1 The expenditure of advances made to employees will be reconciled through the Human Resources and Payroll System. In this regard, employees will comply with the instructions relating to the use of the Human Resources and Payroll System, including deadlines and timescales, published from time-to-time by the Group Finance Director and the regulations set out in this document (UPR FR05).
- 11.3.2 Employees (including students) recorded on the Human Resources and Payroll System are personally responsible for completing such reconciliations on the Human Resources and Payroll System and ensuring that all supporting original documentation, for example, receipts or other proofs of expenditure, are received by the nominated officer in accordance with the arrangements and deadlines published from time-to-time by the Group Finance Director.

(Note for guidance:

Where, in exceptional circumstances, an advance is made to an individual who is not an employee, the advance will be made on condition that the individual completes the reconciliation in accordance with the arrangements and deadlines approved by the Group Finance Director and notified to the individual.)

12 Corporate Cards

- 12.1 Corporate Cards will be issued at the absolute discretion of the Group Finance Director (or nominee) and only to employees, on the following conditions:
 - i the Card is used strictly in accordance with any rules which the Group Finance Director may determine from time-to-time and which are notified to each card holder when a Card is issued to them;
 - ii all expenditure made using the Card is verified by original documentation, for example, receipts, or other proofs of expenditure, unless the Group Finance Director (or designated deputy), has, exceptionally, given specific, written authorisation to unsupported expenditure;
 - iii the Card Holder completes such reconciliations in accordance with the arrangements, deadlines and timescales determined from time-to-time by the Group Finance Director;
 - iv all supporting original documentation, for example, receipts or other proofs of expenditure, are received by the designated officer in accordance with the

deadlines and timescales specified from time-to-time by the Group Finance Director.

- 12.2 Failure to comply with the conditions set out in section (12) may result in the withdrawal of the Card.

13 Making an expenses claim

- 13.1 Employees are required to submit claims via the Human Resources and Payroll System in accordance with the instructions, deadlines and timescales published from time-to-time by the Group Finance Director.
- 13.2 The original documentation, for example, relevant receipts, rail tickets or other proofs of expenditure, required to verify each claim will be retained by the University for a period of not less than seven (7) years.
- 13.3 Incomplete and/or incorrect claims will not be processed beyond their being returned to the claimant via the Human Resources and Payroll System which will notify the claimant of the reason for the rejection of the claim. It is the responsibility of the Authorising Officer to resolve the matter.

(Notes for guidance:

- Claims made by individuals not recorded on the Human Resources and Payroll System will normally be processed by the Accounts Payable Manager on the basis of original supporting documentation, for example, receipts, rail tickets or other proofs of expenditure, and an authorised Reimbursement Claim form which may be accessed at the following location:

<https://herts365.sharepoint.com/sites/Pay-expenses-recognition-and-reward/SitePages/Pay.aspx>

- Where the claimant is a student, the student's registration number must be shown on the reimbursement claim form.
- Where the claimant is neither an employee nor a student recorded on the Human Resources and Payroll System this must be shown clearly on the reimbursement claim form.)

14 Travelling by car

14.1 Standard mileage distances between University campuses and sites

Expenses claims for mileage travelled between University campuses and sites will be calculated using the following standard distances:

Hatfield - Bayfordbury	9 miles
Hatfield - Fielder Centre	2½ miles
Hatfield - Meridian House	2 miles
College Lane Campus - de Havilland Campus	(see section 14.2)

14.2 Journeys between the College Lane and de Havilland campuses

Claimants travelling between the College Lane and de Havilland campuses are expected to use the shuttle bus provided by the University or to cycle or walk. The University does not normally reimburse the cost of vehicle mileage in the event that a claimant has chosen to use their own vehicle when travelling between the two campuses on University business.

14.3 Use of own vehicle

- i Employees may use their own vehicles when travelling on University business and claim the mileage:
 - a where the total distance of the return journey is **170** miles or less and the journey will be undertaken during a single day;
 - b where the total distance of the return journey is **290** miles or less and the journey will be undertaken over more than one (**1**) day;
 - c where the appropriate Authorising Officer has approved alternative arrangements.
- ii Journeys on the UK mainland should otherwise be undertaken by public transport or by means of a vehicle hired through the University's vehicle hire contract (see section 14.4), unless exceptional circumstances, such as disability, dictate the use of the individual's personal motor vehicle in which case, written approval for the journey must be obtained in advance from the appropriate Authorising Officer and the reasons for the use of a motor vehicle noted in the claim.

14.4 Vehicle hire

14.4.1 UK

- i Persons travelling on University business who require a hired vehicle for travel in the UK, or to drive from the UK to a destination overseas, must hire the vehicle through the Transport Officer (01707 255760) by completing and submitting a Transport Booking Form (car hire form). The University will not meet the costs of vehicle hire unless this requirement has been met. Any variation to this regulation will require the prior, written approval of the Group Finance Director (or designated deputy).
- ii Full information concerning the procedures for the hire of vehicles may be obtained from the Transport Officer (01707 255760).

14.4.2 Overseas

Arrangements for hiring vehicles overseas must be made through the Travel Management Company.

14.5 Vehicle mileage rates

The following rates apply to expenses incurred on or after 1 June 2011.

14.5.1 Employees and other members of the University

- i Hired vehicles used on University business:

Claims for fuel will be reimbursed at cost on the basis of receipts or other original documentation.

- ii For private vehicles used on University business:
 - a in any one tax year:
 - car
 - 0 – 10,000 miles **45p** per mile;
 - Over 10,000 miles **25p** per mile;
 - motor cycle:
 - 0 – 10,000 miles **25p** per mile;
 - b disturbance/relocation:
 - 45p** per mile (subject to eligibility and prior approval, for example, as part of a relocation package, this rate applies to additional mileage travelled by an employee from home to their place of work as a result of relocation), (effective 1 June 2011);
- (Note for guidance:**
- The University’s policy and the rules governing employees’ eligibility for these allowances and the process for making a claim are published by Human Resources at the following location:
- <https://herts365.sharepoint.com/sites/Pay-expenses-recognition-and-reward>)
- c bicycle: **7.0p** per mile;
 - d additional rate for each authorised passenger: **2.0p** per mile.

14.5.2 Travelling by car - making a claim

Claims in respect of private vehicles used on University business must:

- a be calculated in accordance with the rates approved from time-to-time by the Vice-Chancellor;
- b be for complete miles;
- c where the journey involves using all or part of the route normally travelled to work, have all home to work mileage deducted from them unless section 5.9 applies;
- d not include congestion charges.

14.5.3 Travelling by car - record of journey

- i Claimants are required to keep a record of all journeys in respect of which they have, or intend, to claim expenses for mileage.

- ii These records may be scrutinised by the University's auditors and other external agencies, including Her Majesty's Revenue and Customs (HMRC) and must show:
 - a the milometer readings at the beginning and end of any journey which is not subject to standard mileage distances (see section 14.5.1) and
 - b information about, and the reasons for, each trip including the names of any passengers carried in the vehicle during the journey and
 - c an accumulated total of the mileage travelled during each Tax Year (6 April – 5 April) and
 - d the dates on which expenses claims were made in respect of the journeys which are recorded.

15 Subsistence

15.1 The University will meet subsistence costs:

- i where, in the course of their duties for the University, a claimant visits an establishment outside the University which is three (3) miles or more (single journey) from the claimant's home and their normal place of work or where the claimant's transport or the nature of the work involved make it impracticable for the claimant to return either to their normal place of work or to their home;
- ii in respect of meals, snacks and non-alcoholic beverages taken by a claimant provided that the claim is made in accordance with the regulations set out in this document;
- iii where a booking for accommodation does not include the cost of breakfast, other meals, snacks and non-alcoholic beverages in which case the claimant will be reimbursed in accordance with the regulations relating to subsistence (see section 15);
- iv in respect of claims supported by receipts or other appropriate documentation, at the actual cost incurred, up the maximum amounts permitted under the provisions (as appropriate) of sections 15.3.1 and 15.3.2, to cover the cost of meals, snacks and non-alcoholic beverages taken by a claimant during the course of a bona fide business journey undertaken on behalf of the University;
- v where evening Graduation ceremonies take place off-campus.

15.2 Subsistence costs cannot be claimed:

- i in respect of meals, snacks and non-alcoholic beverages which have been provided by the claimant's host;
- ii where the journey is made to other University premises.
- iii where off-campus Graduation ceremonies take place during normal working hours.

15.3 Subsistence limits

15.3.1 UK

With effect from 1 September 2020, the maximum amount which the University will pay in respect of subsistence claims supported by receipts or other appropriate documentation is as follows.

For absences of up to:

a	four (4) hours:	£7.00;
b	eight (8) hours:	£13.50;
c	twelve (12) hours:	£22.50;

For evening Graduation ceremonies taking place off-campus the University will pay up to £10.

15.3.2 Overseas

The University will determine, at its absolute discretion, the maximum amount which it will pay in respect of subsistence claims supported by receipts or other appropriate documentation made in connection with a country or territory and in this regard will be guided by the rates published from time-to-time by HM Revenue and Customs at the following location:

<http://www.hmrc.gov.uk/index.htm>

(enter 'worldwide subsistence rates' in the search facility on home page.)

16 Working overseas at weekends - employees at grade UH6 or below

16.1 With effect from 1 June 2010, the University will make payments to staff at grade UH6 or below who are or working outside the UK on University business, in accordance with the rules set out in this section (16).

16.2 These payments are not expenses claims and will, therefore, be processed using the procedures determined from time-to-time by the Secretary and Registrar for additional payments for hours worked. It should be noted that these payments are liable for Income Tax and/or National Insurance contributions.

16.3 Staff at grade UH6 or below will not be entitled to claim overtime payments for hours worked during the times specified in the schedule set out in section 16.4 or to claim time off in lieu for hours worked during the times specified in the schedule set out in section 16.4.

16.4 These payments:

- i will be made to staff at grade UH6 or below in accordance with the following schedule:

Working overseas at weekends - employees at grade UH6 or below – see section 16	
Period during which travel or work takes place	Payment
Saturday	£50
Sunday	£50

- ii are intended to compensate staff at grade UH6 or below who are travelling outside the UK on University business, or working outside the UK on University business on Saturdays and Sundays;
- iii will not be paid in respect of travel outside the UK on University business, or work outside the UK on University business which takes place at times other than those specified in the above schedule (see 16.4);
- iv will not be paid to staff at grade UH7 or above.

(Approved by the Chief Executive’s Group on 1 June 2010.)

17 Entertainment

(Notes for guidance:

- No personal liability for Income Tax or National Insurance contributions will arise in respect of entertainment expenses incurred by employees who claim in accordance with the rules set out in this section and elsewhere in this document. However, claimants should note that a failure to comply with these rules may result in their being personally liable for any Income Tax and/or National Insurance contributions associated with the claim.
- For the avoidance of doubt, it should be noted that expenses claims for departmental or social events, including claims in respect of refreshments or meals which may be provided when colleagues leave the University’s employment, fall outside the scope of these regulations and that such expenses claims will not be met.)

17.1 All arrangements for entertainment must be approved in advance by the appropriate Authorising Officer (see section 6).

17.2 Entertainment - on University premises

17.2.1 Food Hertfordshire is the sole provider of catering services within the University and all such services must, therefore, be obtained through Food Hertfordshire. Exceptions to this requirement will be permitted only with the prior, written consent of the Group Finance Director (or designated deputy). The University reserves the right to refuse to meet the cost of any catering services obtained in breach of this regulation (17.2.1).

17.2.2 To avoid liability for Income Tax and/or National Insurance contributions, working lunches and other refreshments supplied during a meeting on University premises by Food Hertfordshire must be an integral part of that meeting.

17.3 Entertainment - other than on University premises (corporate entertainment)

17.3.1 Expenses for entertainment will not be reimbursed where all of the persons present were employees.

17.3.2 Bookings should be made through Procurement.

(Note for guidance:

For the purposes of UPR FR05, entertainment and hospitality other than on University premises is defined as corporate entertainment.)

17.3.3 Claimants must supply full details of the reasons for the claim, the names of those present and the organisations represented by those persons who were not employees. A claim will not be paid unless it is accompanied by a list of the participants.

17.3.4 Only the cost of a meal and non-alcoholic beverages for each person present and one glass of house wine (or equivalent) per person will be reimbursed.

17.3.5 The Group Finance Director (or designated deputy) at their absolute discretion, may refuse to pay all or part of a claim which they regard as unreasonable or inconsistent with the provisions of UPR GV12¹.

(Note for guidance:

The current limit that can be claimed by an individual for entertainment before it is regarded as a taxable benefit by HMRC is **£150** per annum.)

17.3.6 Corporate entertainment costs must be charged to the correct expense code in the expenses claim or Corporate Card analysis as these costs are disallowed by HMRC as a tax deduction by the University.

17.3.7 Incidental costs, for example, taxi fares to restaurants at which guests were entertained, should be categorised as 'corporate entertainment' in the expenses claim and not claimed under 'travel'.

18 Uniforms

18.1 Uniforms:

- a will be issued by the University in response to specific operational needs, for example, to meet the requirements of Health and Safety legislation;
- b will, where possible, be marked with the University logo or crest;
- c must not be worn for non-University activities.

19 Eye Tests

The University will provide Specsaver Eyecare vouchers to any member of staff who uses display screen equipment in the course of their employment,

<https://herts365.sharepoint.com/sites/Health/SitePages/Eye-Tests.aspx>

20 Courses and Conferences

20.1 Conference accommodation

20.1.1 It is customary for conference delegates to stay in the conference hotel. However, delegates who intend to stay in the conference hotel must check with the Travel Management Company to ensure that they have been offered the most favourable room rate available in the hotel. Where the Travel Management Company is able to obtain a more favourable rate, delegates will book accommodation via the Travel Management Company.

20.1.2 Where the conference and associated accommodation is to be booked via the conference organiser, the member of staff must contact the Purchasing Officer to make the booking'.

20.1.3 Even where the conference and associated accommodation is booked via the conference organiser, delegates are required to book travel via the Travel Management Company unless section 8.6.2 applies.

20.2 Employees

20.2.1 Employees may from time-to-time need to attend courses or conferences to enable them to carry out their duties for the University more effectively.

20.2.2 The University will bear the cost of an employee's attendance at such an event provided that:

- i the course or conference will lead to the acquisition of knowledge or skills which are necessary for the duties of the employment or are directly related to increasing effectiveness in the employee's performance of their present or prospective duties and
- ii the employee's attendance at the course or conference has been approved in advance by the appropriate Authorising Officer (see sections 6) and the employee's Head of SBU where they are not the designated Authorising Officer.

20.2.3 Claims for costs incurred must be made in accordance with the regulations and procedures set out in this document.

20.3 Research students (including holders of University of Hertfordshire Research studentships)

- 20.3.1 The University will bear the cost of a research student's attendance at a course or conference provided that the student's attendance at the course or conference has been approved in advance in accordance with the requirements of section 5.6, 6 and 7 and any other policies, regulations and procedures which apply within the student's School.
- 20.3.2 Claims for costs incurred must be made in accordance with the regulations and procedures set out in this document.

Sharon Harrison-Barker
Secretary and Registrar
Signed: **1 August 2024**

Alternative format

If you need this document in an alternative format, please email us at governanceservices@herts.ac.uk or telephone us on +44 (0)1707 28 6006.