

MIDDLESEX UNIVERSITY

Travel, Subsistence and Expense Policy

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Section A: Policy

Introduction

- 1.1. Travel, subsistence and other expenses account for a significant proportion of Middlesex University's non-pay spend, which involves the use of many different suppliers and the processing of thousands of staff expense claims. It is important, therefore, that this expenditure is controlled and processed in the most cost-effective way to obtain the best value for money for the University and to ensure proper use of public and commercial funds.
- 1.2. This procedure is part of the University's financial regulations and is mandatory to all staff. Failure to comply with this procedure, or any attempt to submit a false claim, may result in disciplinary action.
- 1.3. It applies to all expenditure and all faculties and directorates, regardless of funding source. The policy reflects the need to manage our activities efficiently, keeping bureaucracy to a minimum, while complying with tax and other statutory obligations. **Provided claims are strictly in accordance with the terms of this policy, no additional tax liability should arise to the employee or Middlesex University and employees need not report details in their tax returns.** Staff may claim the actual cost of expenses incurred wholly exclusively and necessarily in the performance of the duties of their employment. Staff are expected to minimise costs without impairing the efficiency of the University.

2. Authorisation of Expense Claims

- 2.1. All claims for expenses must be authorised and no claimant may authorise their own claim. By authorising a claim, the authoriser is confirming that adequate funding is available, the costs are the minimum necessary for the purposes of the University business and have been coded appropriately.
- 2.2. The following staff must authorise claims:
 - for most staff, by the appropriate budget holder;
 - for Deans and Directors, by their direct line Executives;
 - for Executive, by the Vice chancellor; and
 - for the Vice Chancellor and governors, by the Chair of Governors.

Regard must be had to the *Conflict of Interest and Commitment Policy*.

- 2.3. Claims should be submitted to Finance within 3 months of the expenditure having been incurred. Staff should submit claims via PAFIS iExpense. Non-staff and students will need to complete the Non-Staff and student expense form which is available on the intranet path: *tools-policies, policies-and guidance, financial-purchasing, finance-forms*.

3. Eligibility of claims

- 3.1. It applies to all expenditure and all faculties and services. All claims must adhere to the guidelines in this policy in order to be eligible for reimbursement. Failure to follow these guidelines will result in the claim being non-reimbursable. The individual will be expected to settle the claim themselves.
- 3.2. If in doubt, contact the Accounts Payable team before committing to the expenditure (Appendix 1).
- 3.3. All claims must be supported by receipts, in order for expense payments to be made, except mileage claims, however they must be reviewed for reasonableness and appropriateness by the authoriser. In addition, certain forms of digital receipt are acceptable, i.e. Oyster cards, but the amount spent should always be visible.
- 3.4. A valid UK receipt has to bear the following information:
 - the seller's name and address
 - the seller's VAT registration number
 - the date of supply
 - a description of the goods or services
 - the unit price or rate
 - the quantity of goods or the extent of the services
 - the rate of VAT that applies to what's being sold
- 3.5. A valid foreign receipt should bear the same information as a UK receipt with the equivalent VAT information for that country.
- 3.6. Credit card slips are not an acceptable substitute for a receipt.
- 3.7. Claims which are not supported by valid receipts may not be reimbursed by the University. Such claims will have to be returned on the University's annual return of expenses and benefits (P11D) and are likely to result in a tax liability on the individual.

4. Payment methods

- 4.1. Business expenditure is normally met by reimbursement to staff, and, for certain individuals, by purchasing card. In some instances, expenses and benefits are provided by means of direct payment to external suppliers. The guidance set out below should be followed in respect of each of these methods of payment.

a. Reimbursement of personal expenditure

Staff can claim to be reimbursed for expenditure they have incurred by submitting a PAFIS iExpense claim. All supporting receipts need to be scanned and attached to the PAFIS iExpense claim.

PAFIS will request electronic approval for the claim from the budget

holder.

Once the claim is approved and the receipts are submitted, Accounts Payable aim to reimburse the expenditure within two working weeks. Reimbursement is paid into staff bank accounts.

b. Purchasing card

Purchase cards are primarily for the use of frequent low value business purchases, rather than a personal expense card.

c. UK Payments direct to external suppliers

In order to pay a supplier, Procurement will undertake due diligence checks on them based on the information provided in a New Supplier application form. Following the acceptance of the supplier, a purchase order should be raised in PAFIS. Following approval of the purchase order, the receipt of goods/services and the receipt of a valid invoice, payment will be made directly to the supplier.

The University strongly recommends that all payments in excess of £1,500 should be made through this method. Only in exceptional circumstances should staff incur personal or purchasing card expenditure in excess of £1,500.

d. Foreign payments

Staff can submit a request for a foreign payment. A template foreign payment form is available from the Intranet path: *Tools and Policies, Policies and guidance, Financial and Purchasing Policies, Finance form – Foreign Payments form*

e. Petty cash

The University does not operate petty cash facilities.

5. Safety

The University has Duty of Care Obligations to all staff and students, the majority of which can be absorbed by booking travel through a recognised Travel Management Company (TMC), the University's current supplier is Selective Travel. Contact details can be found in Appendix 1.

Section B: Transport

1. General

- 1.1. Travellers are encouraged to use the most cost-effective service available, without impairing their ability to perform the work required. In addition, Middlesex University is committed to environmental sustainability, and staff are encouraged

to use sustainable transport alternatives where possible.

- 1.2. The University will not reimburse any transport related fines, such as parking, clamping or speeding penalties.
- 1.3. If University business and non-business (private) travel are combined in a trip, the expense claim must show in sufficient detail the costing of business and private elements to prove that there is no subsidy of private travel costs and the primary purpose of the trip was University business.

2. Air Travel

- 2.1. Before considering air travel, staff are recommended to use video conferencing facilities where possible.
- 2.2. Middlesex University currently has a corporate account with a Travel Management Company (TMC). This is a legal necessity due to the volume of spend involved and also to comply with the Corporate Manslaughter Act. One of the main benefits of using a TMC, is that the Duty of Care Obligations, previously the responsibility of the University, (or to be more accurate, the Line Manager approving the Staff members travel), would consequently be absorbed by the TMC.

Staff safety is paramount, and by using our selected TMC, we ensure that we are adhering to that factor. Middlesex University also has a Travel Insurance Policy, which covers all staff, the premiums for which, are calculated by volume and frequency. Any travel not booked through the TMC, would result in those numbers not being captured the submitted figures. This would mean that the information we are providing to our insurers, would be incorrect and this could nullify our cover.

- 2.3. Travellers may not specify a particular carrier solely to gain air miles or any other loyalty points. Air Miles or Loyalty Points, which are accrued to an individual, as a result of business travel, on behalf of the University, must only be used for future business travel.
- 2.4. Price Guarantee- if staff are aware of cheaper alternatives, they should notify Selective Travel, quoting all detail, if the price is a genuine offer, then Selective will be able to price match that cost. Where cost saving suggestions are proposed by Selective Travel, these should normally be agreed by the traveller, as long as these can be accommodated reasonably within the travel plans.
- 2.5. Insurance – all staff travelling on behalf of the University, are automatically covered by our Business Travel Insurance Policy.
- 2.6. Class of Travel – Where the most direct route of travel is 8 hours or less, all travel should be economy class. Where travel is in excess of 8 hours (most direct route), staff are permitted to book Premium Economy or Business Class. Staff are not permitted to manipulate their travel plans purely for the benefit of travelling in a higher class. A list of destinations are durations, can be found below, for clarification purposes.

- 2.7. Anyone who wishes to proceed with another supplier against policy, must notify the University Procurement Office of your intention, confirming authorisation from a member of the UET, together with the details of the University staff member that has agreed to take responsibility for the Duty of Care Obligations. These include, but are not limited to, contact details, itinerary of the traveller, hotel location, emergency assistance policy, evacuation plan, booking of new flights and repatriation of remains.

That staff member must clearly demonstrate that they fully comprehend the undertaking requested, and their acceptance of such. It may also be necessary to purchase separate or additional insurance, to cover this deviation from the normal booking procedure, which will need to be sourced and paid.

Please note that failure to comply with these Obligations can lead to severe penalties, against both the University, and the individual in question, which in extreme circumstances, could result in a Corporate Manslaughter charge.

Travel Time 1-2 Hours	Travel Time 2-3 Hours	Travel Time 3-4 Hours	Travel Time 4-5 Hours	Travel Time 5-6 Hours	Travel Time 6-7 Hours	Travel Time 7-8- Hours
Austria	Balearic Islands	Bulgaria	Azores Islands	Israel	Gambia	Antigua
Belgium	Costas	Gibraltar	Canary Islands	Nigeria	Ghana	Barbados
Denmark	Czech Republic	Greece	Egypt		Oman	Bermuda
France	Finland	Madeira	Jordan		Saudi Arabia	Canada, East
Germany	Hungary	Malta	Syria		Senegal	St. Lucia
Ireland	Italy	Morocco			UAE	Trinidad
Netherlands	Latvia	Norway				USA, East
Scotland	Lithuania	Turkey				
Spain, North	Poland					
Switzerland	Portugal					
	Romania					

Travel Time 8-9 Hours	Travel Time 9-10 Hours	Travel Time 10-11 Hours	Travel Time Over 11 Hours
India	Aruba	Argentina	Australia
Pakistan	Bahamas	Brazil	Fiji
	Bangladesh	Canada, West	Hawaii
	Botswana	Cayman Islands	Japan
	China, East	Chile	Malaysia
	Cuba	China, West	Mauritius
	Dominican Republic	Grenada	New Zealand
	Jamaica	Hong Kong	South Korea
	Kenya	Mexico	Singapore
	St. Kitts	Namibia	Thailand
	Tobago	South Africa	Venezuela
	Zimbabwe	Sri Lanka	
		Tanzania	
		USA, SE, NW, S, W	
		Zambia	

- 2.8. International travel is complex and this policy cannot deal with all possible circumstances. Where it is believed that an exception is justified this should be approved by a member of the UET

3. Rail Travel

- 3.1. All rail travel should normally be undertaken at standard class or equivalent rates. Staff are expected to use any discounts that they are entitled to, e.g. railcards.

4. Private Vehicles

- 4.1. Apart from local journeys, private vehicles should only be used when it can be demonstrated that this represents the most economical and practical method of completing a journey, e.g. there are several passengers, a destination difficult to access by public transport is to be visited or equipment has to be carried. In such cases the standard University mileage allowances apply. (Appendix 2)
- 4.2. Where a private vehicle is used to travel from home to a business destination, which is not the normal place of work, reimbursement at the published mileage rates will be made in respect of the shorter distance of the normal place of work to business destination, or the home to business destination.
- 4.3. It should be noted that the University's insurance policy does not cover the use of private vehicles for University business. It is, therefore, the responsibility of the vehicle owner to ensure that cover under their personal motor policy extends to the appropriate business use, e.g. the carriage of passengers and/or goods. If required, such insurance must be arranged by the individual at their own expense. The vehicle owner must also ensure that the receipt of mileage allowance for business use does not invalidate their insurance.
- 4.4. Should a vehicle owner elect to use their private vehicle in preference to a more economical means of transport, reimbursement will be made at the more economical rate for the journey and not the published rate for mileage (normally a standard class rail fare). The University will not accept any liability for incidents (incl. fines and penalties) arising from the use of a private vehicle being used on University business.

5. Hire Vehicles

- 5.1. A hired vehicle may be used for road journeys where this proves to be the most cost effective, mode of travel. Insurance cover should be arranged through the vehicle hire company.

6. Taxis

- 6.1. Employees may claim reimbursement of the cost of taxi/private hire vehicle fares (of a standard nature), when it would not be reasonable to take a connecting journey via public transport.

Section C: Accommodation

1. General

- 1.1. Accommodation will only be provided when the member of staff works offsite in a location that is more than 2 hours travel away from the person's permanent campus.
- 1.2. The maximum standard of hotel accommodation will normally be equivalent to UK 3-star standards. Where a traveller is required to stay at a particular hotel by reason of attending a conference etc., this should be noted on the claim form. If staff travel to a region where the University has a permanent presence, staff are advised to consult with the regional office or campus on appropriate accommodation.
- 1.3. Reimbursement will be made only for the cost of the room, reasonable evening meal and breakfast where meals are not taken in the hotel, separate restaurant receipts must be obtained. Claims for subsistence and related expenses must always be supported by receipts. It should be noted that items of a personal nature such as alcoholic drinks, video hire, etc., will not be reimbursed. Laundry costs will be reimbursed if the member of staff is away for more than five days.
- 1.4. The cost of Airbnb or other direct person to person bookings will not be reimbursed. The University has a duty of care to its staff while travelling away, and the health and safety regulations and insurance obligations that hotels must adhere to, are not applied to person to person bookings.

Section D: Insurance

1. General

- 1.1. The University's insurance policy covers staff travelling on University business. Where staff combine any private travel with business travel, they should make their own arrangements for the period of the private travel. Claims for private insurance, taken out independently, or in addition to the University's existing cover arrangements, will not be reimbursed.
- 1.2. Information on the University's Insurance cover for Business Travel, including emergency medical and security assistance contact numbers, are shown in Appendix 1. This information is also available on request from UPO before departure.

Section E: Other Expenses

1. Meetings / Working Lunches

- 1.1. Refreshments for meetings and other events involving staff of Middlesex University only should be provided by in-house catering services. **Staff should check current guidance for internal catering.** You should ensure that the total costs are modest. External lunch or dinner events are only reimbursable if the event is attended by external guests, as otherwise a personal tax liability will result.

2. Hospitality

- 2.1. Reimbursement of expenses for hospitality will only be made on production of a valid receipt. Claims for reimbursement must provide details of who attended the particular function, i.e. the names of all University staff, names of any other attendees, stating their organisation, and the number of students, if any, who attended. A brief reason for incurring expenditure should also be given, e.g. meal for visiting examiners or meal with a collaborative partner. Purchases for modest amounts of alcohol will be reimbursed when part of hospitality for existing or potential external business clients.

3. Gratuity

- 3.1. Gratuities for service are paid at the discretion of the member of staff. Subject to gratuities not exceeding the amount considered appropriate according local business customs and the value being included on the receipt, these gratuities can be reclaimed. Non-receipted gratuities cannot be reclaimed.

4. Personal Expenses

- 4.1. Items which Middlesex University has agreed to provide under the terms of a member of staff's contract of employment should be purchased using the University's suppliers. The University will not meet an employees' personal expenses, even if these are work related. Examples of ineligible expense items for reimbursement are:
 - clothing and footwear for use at work (except where provided for by the University);
 - personal communications (postage, fax, telephone and broadband);
 - travel between home and work;
 - gratuities and gifts, including presents, flowers and store gift cards to colleagues on the occasions of retirement, leaving and other vital life events in excess of £50;
 - gratuities and gifts to colleagues in the form of cash or a voucher exchangeable for cash;
 - gratuities and gifts to colleagues that are a reward for their work or

performance.

5. Professional Memberships and Subscriptions

- 5.1. The University does not reimburse the cost of personal professional memberships or clubs.
- 5.2. Departmental budgets can be used to purchase publications, which are necessary for the performance of the employee's duties, and where such publications are generally available to other staff in the department. Subscriptions to academic and other journals should be ordered via the Library and Student Support Service and should not normally be paid for by an individual and subsequently reclaimed.

6. IT and Telephony Expenses

- 6.1. Costs for peripherals, such as a power lead or a screen cover, can be reclaimed via expenses. Costs for devices, such as laptops, ipads/tablets, screens and mobile phones, need to be purchased either via CCSS, or the supplier recommended by CCSS following the Intranet path for: *IT Equipment Policy*
- 6.2. Claims for expenses for devices procured by departments locally (by agreement with CCSS) are eligible for reimbursement when supported by valid receipts and CCSS asset tagging numbers. No equipment should be gifted away to staff or sold without CCSS prior approval, regardless of condition or funding source.

7. HR Related Expenses

- 7.1. The University's Human Resources department provides guidance on allowable expenditure relating to relocations, travel incentives, home working and training. Claims made under these policies are eligible for reimbursement subject to the claim adhering to any such policy.

8. One-Off Events (Christmas and Away Days)

- 8.1. Subject to budget holder approval and current guidance, expenditure relating to a Christmas event or a departmental away day may be permissible only under the following conditions:
 - the event is restricted to one a year
 - all departmental staff are invited and the event is held on a date and time that staff can attend
 - staff are following current UET guidance issued

9. Bribery and Facilitation Payments

- 9.1. The University strictly prohibits the use of bribery to conduct University business.
- 9.2. Under the Bribery Act 2010, a bribe is a 'financial or other advantage' offered, promised or given to induce a person to perform a relevant

function or activity improperly, or to reward them for doing so. Small payments made to government officials or others to make something happen, or happen sooner, (commonly called facilitation payments) are likely to be bribes and unlawful under the Act. Further guidance is provided in the Intranet path: [Anti-Bribery and Corruption Policy](#)

- 9.3. In the event of staff having made a bribery or facilitation payment in order to guarantee their safety, staff should follow the guidance provided in the Intranet Path: [Anti-Bribery and Corruption Policy](#).

Appendix 1: Useful Contact Details

Query Types	Contact details
Travel Booking Enquiries	<p>Selective Travel Dedicated Travel Team: 028 9068 9673 E-mail: mdx@selective-travel.co.uk Emergency/Out of hours: 028 9044 2063</p> <p>Selective Travel also operates an online booking system. If you frequently use Selective Travel and are interested in making your bookings online, contact the University's procurement department for a username, login and training, on upohelp@mdx.ac.uk</p>
Insurance provider	<p>Zurich Municipal Business Travel – Medical Assistance Emergency number: +44 (0)1489 868888</p> <p>Non-emergency insurance queries can be directed to the University procurement office for claims advice. E-mail: upohelp@mdx.ac.uk</p>
Reimbursement/payments	<p>Accounts Payable E-mail: accountspayable@mdx.ac.uk Accounts Payable Manager – Dipika Dabasia Telephone: 020 8411 3537 E-mail: D.Dabasia@mdx.ac.uk</p>
PAFIS/Oracle	<p>Intranet training resource: Search the University's intranet: "iExpense" Problems have to be logged via the CSS helpdesk. Telephone: 020 8411 6464 E-mail: mailto:ccssautomail@mdx.ac.uk Subject=New%20Log: Via the CCSS Helpdesk Portal: https://ccsshelpdesk.mdx.ac.uk</p>
Policy	<p>Procurement and Insurance Manager – Gavin Black Telephone: 0208 411 6091</p>

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Financial Controller – David Woodcock

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Appendix 2: Mileage Allowances

Car

First 10,000 miles - 40 pence per mile

Each additional mile - 25 pence per mile

Each additional person - 5 pence per mile in addition to mileage

Motorcycle

Any mileage - 24 pence per mile

Each additional person - 5 pence per mile in addition to mileage

Bicycle

Any mileage - 20 pence per mile