

## **Travel & Expenses Policy**

<b>Owner</b>	Finance
<b>Date</b>	November 2018
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## 1. Purpose

- 1.1 The purpose of this document is to set out The Alan Turing Institute and Group's (hereafter the Turing) approach to reasonable expenses and expenses claims.
- 1.2 This policy outlines permissible expense types.

## 2. Scope

- 2.1 This policy applies to all employees, secondees, researchers, contractors, consultants and any other individual where reasonable expenses are actually and necessarily incurred when conducting Turing business.
- 2.2 Local travel policies may apply to sponsored programmes/projects when managed and delivered by our university partners.

## 3. Policy

- 3.1 The Turing is a charity registered with the Charities Commission and has significant public funding. As such, we need at all times to ensure that our expenditure is relevant to our charitable objectives and can be fully justified. In addition, all related party transactions are fully disclosed in the Turing Annual Report.
- 3.2 Fundamentally, claimants should not be financially out of pocket as a result of having to undertake official business travel. However, claimants should also not profit or personally benefit from travelling on behalf of the Turing. All travel should be made by the most cost-effective method. Costs should be balanced with safety, comfort and the impact that travelling will have on the claimant's ability to work when reaching the final destination.
- 3.3 Alternatives such as video conferencing or conference calls should be considered prior to making travel arrangements to eliminate unnecessary journeys. Claimants must agree all travel arrangements with their manager or Turing representative before travelling or incurring travel costs. This statement does not apply to secondees, Faculty Fellows or any other individual where their grant offer letter requires them to attend a location to conduct Turing business.
- 3.4 We will reimburse expenses properly incurred in accordance with this Policy. All rates in this policy are inclusive of VAT.
- 3.5 Please note: All expenses are subject to Her Majesty's Revenue & Customs (HMRC) guidelines and any payments other than salary, may be classed as a benefit and therefore be taxable.
- 3.6 Expenses will only be reimbursed if they are:
  - 3.6.1 Submitted via the Turing expense tool (or via the Turing Expenses Form if an external visitor);
  - 3.6.2 Submitted within two months of being incurred;
  - 3.6.3 Supported by itemised VAT receipts;
  - 3.6.4 If a Turing Expenses Form, it must be signed by an appropriate Turing approved signatory and submitted to [finance@turing.ac.uk](mailto:finance@turing.ac.uk).
- 3.7 If receipts are lost or genuinely unobtainable please note this in the appropriate field when submitting expense report within the expense management tool or inform your

Turing approved signatory/finance if an external visitor. In these cases, full details of the item must be provided, including:

- 3.7.1 The nature of the item and why it was required;
  - 3.7.2 From whom and where it was purchased;
  - 3.7.3 The cost of the item; and
  - 3.7.4 The time and date of purchase.
- 3.8 The decision on whether such claims can be paid will rest with the Financial Controller and may be escalated to the Chief Operating Officer.
  - 3.9 In order to minimise costs and control expenditure we have set our own limits and rates for reimbursement which are detailed later in the policy.
  - 3.10 Claims for authorised expenses submitted in accordance with this Policy will be paid directly into the claimant's bank account (**please see Appendix A**).
  - 3.11 Any questions regarding the reimbursement of expenses should be put to the claimant's manager or Turing approved signatory after reading the Travel and Expenses Policy Frequently Asked Questions or to Finance before incurring the relevant costs.

## 4. Travel Expenses

- 4.1 The most economic and low-carbon means of travel should be chosen wherever practical and claimants should use any existing travel cards and discounts held wherever possible to reduce the cost.
- 4.2 Where a claimant is seconded or is doing research at another location from the claimant's contractual place of work, reasonable incremental travel expenses may be claimed from home to the agreed location to perform Turing duties
- 4.3 The following costs are not reimbursable:
  - 4.3.1 Travel covered by existing travel cards;
  - 4.3.2 Travel between home and contractual place of work;
  - 4.3.3 Travel for personal benefit.

## 5. Trains and Tubes

- 5.1 All train travel bookings should be made via the online booking tool.
- 5.2 Claimants travelling by train must use standard class (unless a cheaper fare is available in first class). First class tickets are permitted for train journeys over six hours or if agreed in advance with the Chief Operating Officer.
- 5.3 Where practical, travel off peak and book in advance to obtain cheaper fares.

## 6. Taxis

- 6.1 Claimant must not take a taxi when there are public transport options available. Unless the number of claimants travelling makes it more cost-effective or public transport options unreasonably increase journey time and your ability to conduct Turing

business. Taxis are permitted for travel where public transport options would pose a safety risk to the claimant i.e. travelling alone at night.

- 6.2 Taxis are not to be taken in and around London which is extensively served by public transport. Only licensed taxis are to be used where they are the most cost-effective transportation option.

## 7. London Cycle Hire

- 7.1 The cost of using London bicycles for travel between meetings is reimbursable upon production of receipts.

## 8. Use of own Car, Motorcycle or Bicycle

- 8.1 A private vehicle can be used where it is a more cost-effective option and a mileage allowance in accordance with HMRC guidelines can be claimed as follows:

Type of vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p	25p
Motorcycles	24p	24p
Bicycle	20p	20p

- 8.2 Claimants must ensure:

- The shortest, direct route is taken;
- Vehicle insurance cover extends to business use;
- That they hold breakdown assistance;
- The vehicle is roadworthy and if over 3 years old, has a valid MOT certificate;
- That they hold a valid driving licence for the UK
- There are no medical reasons why the claimant should not drive
- There they abide by UK law, e.g. regarding use of mobile phones

- 8.3 The mileage allowances cover all running costs of the vehicle, consequently the Turing will not pay for any additional expenses directly related to the vehicle.

## 9. Parking and Fines

- 9.1 Any incremental parking and toll costs to conduct Turing business will be reimbursed. If you normally pay for parking at your contractual place of work, the Turing will not reimburse the cost of parking.
- 9.2 Parking fines and penalty fares incurred whilst travelling will not be reimbursed.

## 10. Car Hire

- 10.1 Where claimants need to use a hire vehicle it should fall within Group B (1100 – 1600cc). The most cost-effective fuel payment should be made i.e. refuel before returning the vehicle.

## 11. Air Travel

- 11.1 Standard class should be booked unless the flight is longer than 6 hours when Premier Economy may be used. The Turing will not refund Business Class fares unless specifically pre-approved by the Chief Operating Officer e.g. for certified medical reasons.

## 12. Overseas Travel

- 12.1 A claimant must receive prior approval from their Turing approved signatory before committing to any overseas engagements and booking travel. Flights and accommodation should be arranged prior to travel to enable payments to be made via the corporate credit card or invoice where practical.
- 12.2 Claimants are responsible for ensuring they have a valid passport for overseas travel. The costs of vaccinations and visa costs specifically related to Turing business will be reimbursed.
- 12.3 Foreign currency for business expenses will need to be organised by the claimant. Claims for expenses incurred in obtaining the currency, business expenditure and conversion back to Sterling can be made (when supported by receipts) on return to the UK via the expense claim process. Conversion back to sterling without a receipt confirming the sterling equivalent will be determined by Finance.
- 12.4 A self-assessment must be carried out via the [Turing travel insurance provider](#) as follows:
- 12.4.1 Register with Turing's access code 7797 and complete your personal details (please note group email addresses are not valid);
  - 12.4.2 Navigate to the travel health tab and select the visiting country;
  - 12.4.3 From this page you can view political conditions, security issues, travel logistics, cultural factors, travel health, useful information and contacts;
  - 12.4.4 If you need to login again use your email and password supplied at registration.

## 13. Subsistence

- 13.1 If the claimant's travel is to conduct Turing business and disrupts normal meal arrangements a claim for the actual cost of meals (supported by receipts) may be claimed as follows:

**Maximum amount of subsistence payable for meals and refreshments per day is capped at £50/full working day:**

Breakfast	£10
Lunch	£10
Dinner	£30

- 13.1.1 If breakfast is included in the cost of accommodation, then it cannot be claimed for separately;
- 13.1.2 Breakfast is only claimable if working away from claimant's normal place of work or leaving home before 6:30am;

- 13.1.3 The evening meal allowance also covers a reasonable level of refreshments (up to 1/2 bottle of wine per person) when purchased with the meal;
- 13.1.4 Alcohol must not be claimed for meals taken in working hours;
- 13.1.5 Expenses will not be paid where meals/refreshments are provided free of charge by the Turing or a third party;
- 13.1.6 Meal allowance may also cover tips where they are compulsory and receipted;
- 13.1.7 Claims can only be made for food and drinks purchased specifically for your meal;
- 13.1.8 There may be exceptional circumstances (e.g. late arrival at a hotel) when it is necessary to order an evening meal for delivery to the room rather than dining in the restaurant or an alternative restaurant. The evening meal allowance can only include room/tray charges when an evening meal is ordered i.e. not just for drinks.

## 14. Accommodation and other Overnight Expenses

- 14.1 An overnight stay is claimable where the following conditions are met:
  - 14.1.1 The claimant is conducting Turing business over consecutive days and it is not reasonably practical to travel home or it is more cost effective to stay overnight;
  - 14.1.2 The claimant is conducting Turing business and alternative travel arrangements are not feasible; or
  - 14.1.3 Where it is not possible to return until the following day.

## 15. Maximum Overnight Rates for Accommodation in the UK

London (Bed and Breakfast)	£180
Elsewhere in the UK (Bed and Breakfast)	£125

## 16. Maximum Overnight Rates for Accommodation outside of the UK

- 16.1 When considering a hotel overseas, the following should be considered:
  - 16.1.1 It is generally acceptable to stay in a three-star hotel; while rates vary between locations, the London rate should be used as a general guide for accommodation in other capital, or major cities;
  - 16.1.2 For other cities, accommodation rates for Elsewhere in the UK should be looked to as a guide.

## 17. Personal Incidental Expenditure

- 17.1 Wi-Fi (limited to business usage only and not to be used for streaming) £20
- 17.2 Expenses such as mini-bar drinks and entertainment hire are not recoverable and must be settled by the claimant personally.

## **18. Staying with friends or family**

- 18.1 Claims cannot be made for overnight stays with family and friends when on Turing business travel. However, the claims for subsistence as in sections 13 may still be submitted.

## **19. Phones Calls**

- 19.1 The Turing will pay for business use on private phone bills on production of an itemised bill highlighting the calls made to conduct Turing business. If included in personal bundles i.e. 2,000 minutes' free calls, Turing will not contribute to the cost of your mobile bill for business use.

## **20. Any Other Expenses**

- 20.1 Claimants should not be incurring any other costs in the course of Turing business apart from the items listed in this policy. All other procurement needs must follow the Turing Procurement Process. Any other expenses will only be reimbursed if agreed in advance with the Chief Operating Officer.

## **21. Policy Violations & Fraudulent Claims**

- 21.1 Failure to follow this policy may result in your claim not being approved by your manager and may also be regarded as misconduct.
- 21.2 False, or inaccurate, expense claims are considered to be claimant fraud i.e. claims that give raise to a personal benefit and do not comply with this policy. Any suspected fraud will be reported and investigated and may result in criminal or disciplinary action.

## **22. Policy review**

- 22.1 This policy will be reviewed annually by the Head of Finance.

## 23. Document Control

### 23.1 Version Control

Version Control					
Version (Issue No.)	Date of Issue	Review Date	Author	Approved	Owner
V1.0	May 2016	May 2017	Heidi Clayton	Head of Finance	Jonathan Atkins
V1.1	July 2016	July 2017	Margit Lear	Head of Finance	Jonathan Atkins
V1.2	Nov 2016	Nov 2017	Margit Lear	Head of Finance	Jonathan Atkins
V1.3	Nov 2017	Nov 2018	Emma Cook	Board	Jonathan Atkins
V1.4	Nov 2018	Nov 2019	Emma Cook	Audit Committee	Jonathan Atkins
V1.5		Dec 2019			

### 23.2 Related Documents

Related Documents	
Document Title	Doc. Ref. No.
Expenses Claim Form	FNTMP001
Expenses Policy Frequently Asked Questions	FNG
Compliance Form	FNTMP002

# The Alan Turing Institute

## TRAVEL & EXPENSES POLICY

### Compliance Form

I have received and read the Travel and Expenses Policy.

I acknowledge that:

- < expenses will only be reimbursed when incurred in line with this published policy;
- < travel may only be booked via the online booking tool, charged to a Turing issued credit card or reimbursed through expenses when incurred in line with this published policy; and
- < where applicable, Turing issued credit or other payment cards should only be used for travel and expense costs that are incurred in accordance with this policy.

Signed: ..... Date: .....

Title: .....

First name: ..... Last name: .....

Email Address: .....

Department: .....

Name of Turing Approver/Supervisor: ..... **Dave Chapman** .....

Bank Name: ..... Account name:.....

Sort code: ..... Account number: .....

*Please note that this information may be used for travel purposes, so your name needs to be exactly per your passport.*

**For International Payments please provide the following details:**

Beneficiary Bank .....

Swift Code.....

Bank Account Number.....

IBAN number.....

Routing Number (if USA) .....

Once complete: Please return form via email to [finance@turing.ac.uk](mailto:finance@turing.ac.uk) or via Post addressed to: The Finance Dept, The Alan Turing Institute, British Library, 96 Euston Rd, NW1 2DB

*To be completed by Finance:*

GP ID:	
GP	GD