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Guidance Statement and Aims

This guidance is in place to support the implementation of the [UKRI Policy for Business Travel, Subsistence Costs and Expense Claims \(the travel policy\)](#) by providing employees and line managers with the typical standards of travel, accommodation and subsistence expected when on business travel. Information is also provided to support more general expense claims for items not relating to travel.

This guidance should be read in conjunction with the travel policy and other supporting documents available on The Source.

This document is available in alternative formats for accessibility purposes – please contact HRpolicy@ukri.org

Scope

This guidance applies to anyone travelling or claiming reimbursement of expenses incurred as part of UKRI business – this includes all travel associated with our work including for research, engagement, recruitment and operations. Normal commuting such as travel between home and your contractual site is excluded from this guidance, however, there may be instances where this can be claimed such as on-call claims.

Those who claim travel and subsistence costs and/or general expense claims through UKRI are expected to adhere to the policy and guidance, including consideration for the travel hierarchy as detailed in the [Guidance on When and How to Travel on UKRI Business](#).

UKRI employees should follow the procurement policies and processes in place and put claims through the relevant HR and finance system. Non-employees have a separate claims system in place. For more information on this please discuss with your UKRI contact.

Principles

Employees should feel safe and secure when travelling for UKRI business. Employees and line managers should discuss health & safety, wellbeing and security as part of their travel discussions and a risk assessment should be completed. Reasonable adjustments should be considered and discussed for employees with disabilities.

If at any point during or before travel an employee feels at risk, they can seek advice from our Travel Risk Management (TRM) partner [International SOS](#). In an emergency situation emergency services should be engaged immediately.

Travel, subsistence and expense expenditure is funded from the UKRI budget and is open to scrutiny as a public expense, employees are reminded of this and should obtain value for any money claimed without either gaining or suffering a loss as a consequence.

How to claim Reimbursement of Expenses

Claims for the reimbursement of expenses from UKRI employees must be submitted via either Oracle or Workday (or where the employee does not have access to either of these, via local arrangements) within 60 days of the costs being incurred. Where it is not possible to submit the claim within this timeframe employees should include a note with the claim confirming the reasons. Employees leaving UKRI should ensure they have submitted and had any expenses approved prior to their last date of employment.

Some of the provisions detailed within the policy and guidance are subject to tax in line with HMRC rules. Expenses paid to employees that are considered taxable will be reimbursed with the monthly salary payment and will be subject to income tax and National Insurance contributions.

Employees may claim for reasonable incidental costs incurred in the course of UKRI business. Examples include non-alcoholic drinks such as tea and coffee when not taken alongside a meal, or for

paying for toilet use in stations. Employees should claim for actual spend on a receipted basis where possible, however, it is recognised that sometimes this may not be possible (for example, when using a vending machine or station toilet). Items less than £5 may be authorised without a receipt in these instances provided these are considered reasonable.

Employees should not normally claim expenses for the costs of alcohol whilst on UKRI business, these costs are at the employees own expense. However, it is recognised that there may be some limited exceptions to this to recognise where such costs are incurred as part of an external collaborative event. In these circumstances the costs should remain limited to the overall meal limits set out in [Annex A](#) and employees should have pre-approval for such a spend to include alcohol from their line manager. If their line manager is also attending the event the pre-approval should come from the next senior manager not in attendance.

The organisation recognises that in exceptional circumstances (e.g. emergency situations, inability to obtain a receipt, travelling in certain countries abroad etc) an employee may not have been able to comply with UKRI's policy. Where this is known in advance employees should have agreement from their line manager and an approval trail for audit purposes.

If an employee is unable to provide a receipt or if the expense is outside the normal policy limits, they should discuss with their line manager and if approved they should upload an email from their line manager confirming approval for each expense line in lieu of a receipt.

Expense claims should not normally be used to purchase travel, equipment, materials or services that are available through the normal procurement process, for example, stationery, computers, equipment, phones etc.

Employees should ensure they enter enough details on their individual expenses to allow their line manager to consider and authorise the claim and to confirm the payments if they are audited. This should include a justification for why the expense system is being used in place of normal

procurement methods, for example, in emergency circumstances or if the contracted provider couldn't fulfil the need.

Credit and debit card charges relating to exchange rates will not be reimbursed unless incurred while abroad on official business.

Employees who consider that their claim has not been considered or authorised fairly are encouraged to discuss this with their line manager and where necessary seek further advice from HR informally in the first instance. If this resolution fails the grievance process can then be considered.

Employees who are concerned with the costs of travelling, particularly for those on longer trips or trips abroad can apply for an [advance of](#) subsistence costs. Amounts will be determined on a case by case basis. On return, the employee should submit their claim on Oracle/Workday and confirm the amount they had previously been advanced. Any overpayment will need to be reimbursed to UKRI.

Travel Bookings

Travel should normally be booked through the UKRI travel providers unless there is a reason this is not possible, for example, emergency situation or system failure. In line with the government procurement card (GPC) policy, GPC cards should not normally be used for travel bookings.

The travel provider delivers overall cost savings to UKRI and is linked to the UKRI's travel risk manager (International SOS) and emergency response provider so that in the event of an emergency situation UKRI are able to locate and support employees.

Employees should refer to the Guidance on When and How to Travel on UKRI Business before booking any travel to ensure that they have considered:

- The need to travel, considering the virtual first policy;
- The four travel factors (health & safety, wellbeing and security, environmental impact, cost and business need);
- The travel hierarchy.

Employees should make travel arrangements as soon as possible to get the cheapest fares available through the UKRI travel providers. Many hotels provide flexibility with the option to cancel bookings until the day before/day of arrival, this can be used for cost savings by booking early and cancelling when not required.

There are occasions where UKRI buys a ticket for travel for an employee and/or reimburses the employee for the expenses, pending payment to the employee by a third party. In these circumstances the employee is obligated to repay the organisation at the earliest opportunity. Failure to repay expenses which have been met by the organisation and are then reimbursed by a third party may constitute fraud.

In the exceptional case, where an employee was unable to book through the travel provider and then unavoidably had to cancel UKRI will cover any costs that cannot be reclaimed providing the claim is accompanied with supporting documentation and their manager is satisfied that the cancellation was unavoidable.

Standards of travel

Accommodation

Hotels

- For standard business travel employees should find a hotel through the travel booking provider and may exercise their personal choice providing this falls within the normal policy limits.
- In exceptional cases and where there may be a specific need to either go above these limits or to use a hotel not listed on the site this should be approved in advance with the line manager. Examples of this may include where a specific hotel is required as a reasonable adjustment, to mitigate security concerns or where there is a business need for the employee to be at that hotel, or where the increased hotel cost can be mitigated by cheaper travel options overall.
- There may also be occasions where UKRI will provide bulk booked accommodation such as at a

training event or in fieldwork where the standards detailed in this guidance may vary.

- Where an employee is travelling abroad they should consult the UKRI International SOS provider for guidance to ensure that they are staying in a reputable and safe environment, and a travel risk assessment should be completed.
- It is normally expected that hotel rooms will include:
 - Single room
 - Ensuite facilities
 - Tea & coffee facilities
 - TV
 - Internet provision (this can be claimed separately if required)

Friends & Family

- Employees may claim for a flat rate £25 per night to stay with family and friends. This is a replacement of the evening meal and the two cannot be claimed together.
- Claims for family and friends are taxable and therefore must be claimed as a taxable expense.

Airbnb and third party accommodation

- The use of Airbnb and other similar intermediary companies is not supported under the UKRI policy due to safety and security concerns.

Transport

Flights

- Employees should normally travel on economy class unless there is a justification that required an increased class of travel. In these cases, the employee and line manager should agree the lowest class available to meet the employee's needs.
- Employees are encouraged to look for the cheapest air fares possible for their journey through low-cost carriers through the UKRI travel providers.
- UKRI employees may not fly on carriers that are recorded within EU Air Safety List.

Trains

- Employees should book standard class train fares unless there is a health or wellbeing need requiring them to have a higher class of travel.
- Sleeper trains can be used for overnight journeys such as from Edinburgh to London. In these instances employees can book a higher class of fare to ensure they have access to a single cabin with bed.

Oyster cards and similar travel cards

- When booking rail to or from London there is an option to add on underground tickets and this can be utilised where possible.
- Alternatively, employees can use an Oyster Card or contactless payment card and claim for the cost of the journeys made – employees should provide the statement from their TFL (Transport for London) account showing the journeys being claimed. Employees can add their debit/credit cards to their account if they prefer to use these in place of an Oyster card.
- Similar schemes in other locations should be applied in the same manner.

Railcards

- Employees can claim the cost of an annual railcard, if there will be an overall saving to UKRI across for the duration of the railcard (i.e. if the combined cost of the railcard and legitimate business journeys travelled is less than the cost of journeys travelled had a railcard not been purchased).
- To confirm that an overall saving is achieved, employees must complete a [request template](#) for pre-approval from their line manager. Railcards cannot be reclaimed unless this is completed and approved prior to purchase (UKRI will not reimburse those who already hold railcards). Once the railcard has been purchased, the pre-approved request template must be attached to the claim.
- Employees who have less than 12 months remaining on their contract are not eligible to be reimbursed for a railcard.

- Railcards, where held, should be used when booking eligible journeys through the travel provider.

Subsistence

Meals may be claimed where the employee is away from their normal site for more than 5 hours when suitable meals or refreshments are not provided; or when employees are required to work at their normal site to 8pm or later after their normal hours have been completed in the day they may claim an evening meal. This type of claim is considered a taxable expense so should be claimed using the taxable expense arrangements.

Typically employees can claim:

- Breakfast – employees may claim up to £7.50 for the cost of breakfast. This is also applicable if the employee was required to leave home 90 minutes or more earlier than their normal travel time.
- Lunch – employees may claim up to £15 for the cost of lunch.
- Main meal – employees may claim up to £25 for the cost of their main meal each day. There is flexibility to recognise that in some instances this may be taken over lunchtime where employees are not able to have a full evening meal in the evening (such as when travelling or on field work) and that the lunch costs may be claimed later in the day.
- General subsistence – reasonable expenses for items such as tea, coffee and water that do not fall into a category above can be claimed whilst on UKRI business.

Meal rates cannot normally be combined, however, it is accepted that in exceptional circumstances such as when field workers are in remote locations that this might be necessary.

Tips and discretionary service charges of up to 10% can be included in the claim on a receipted basis and within the policy limits. In relation to travel outside of the UK the organisation recognises that in many foreign countries tipping is a key part of the service culture and is expected rather than discretionary; such costs will therefore be

reimbursed. Claimants should annotate the receipt to show the value of the tip left if this is not already detailed. If there is no receipt, they should state the amount of the tip on the travel claim form.

Alcoholic beverages cannot normally be claimed from UKRI expenses with the limited exception noted in section 3.4.

Privately Owned Vehicles

Private car use is discouraged in line with the travel hierarchy and there is no obligation or expectation that privately-owned vehicles will be used for UKRI business.

Employees must ensure they comply with the provisions of UKRI's Driving and Use of Vehicles at Work guidance, which provides an effective system of controlling the risk to employees who drive on UKRI business.

When using their own vehicle, employees must ensure that it is licensed, has insurance which covers use for business activity and has a valid MOT certificate. Provided the insurance and ownership requirements are satisfied, employees may claim the appropriate mileage allowance rate (see summary table) except when:

- there is suitable UKRI provided transport readily available,
- or there is room for another passenger in another vehicle which is to be used for an official journey over the same route at about the same time.

A formal undertaking must be completed and handed to the authorising manager at the permanent place of work before any employee first uses their private motor vehicle on official business. This should be uploaded to the employee's HR file.

This formal undertaking must include confirmation that the employee has read the requirements set out in this policy relating to their vehicle and The following paragraph: "I understand and accept these requirements as governing the use of my motor vehicle(s) on official UKRI business and, in agreeing to comply with them, undertake to ensure that I am adequately insured and to advise my authorising

manager immediately of any change which means that the insurance falls short of what is required under the UKRI Travel and Subsistence Policy."

Bicycles

Employees can claim mileage for business travel by bicycle as shown in [Annex A](#).

Employees should use the necessary safety equipment including helmet and lights at minimum.

As with privately owned vehicles, employees are under no obligation to use their bicycle for work purposes. UKRI will not be held responsible for compensation for theft whilst on UKRI business, it is the employee's responsibility to ensure they have the appropriate insurance in place as with private vehicles.

Employees who regularly cycle to work and on business should familiarise themselves with the [UKRI Cycle to Work Scheme](#).

Mileage Payments

Payment for using a privately-owned vehicle(s) on official business is set out in [Annex A](#). These rates are in line with HMRC and includes the use of:

- Car and Vans
- Motorcycles
- Bicycles

Mileage payments are not subject to income tax or National Insurance contributions up to the first 10,000 miles each year.

A passenger supplement per passenger per business mile may be claimed in conjunction with the mileage allowances in [Annex A](#) in respect of each official passenger carried whose fare would otherwise be payable from UKRI funds.

Parking, congestion charges, tolls, ferries and other driving-related penalties

Reasonable expenses incurred on parking, congestion charges, tolls and ferries may be claimed in respect of journeys which qualify for the

mileage allowances in the summary table. Receipts or other documentary evidence should be submitted as part of the claim. Charges for overnight parking will be paid only when the employee is away from home. Employees are personally liable for traffic, parking and congestion charge penalties/fines.

Reimbursements will not be made to an employee who receives a fine or other financial penalty relating to an offence committed whilst driving on UKRI business (e.g. for speeding or for using a hand-held mobile phone or similar device). Given the possible impact on the UKRI's vehicle insurance premium, employees are required to notify UKRI of any such offences and penalties. Employees found guilty of breaking road traffic laws while driving on official business may be subject to disciplinary proceedings.

Taxis and self-drive car hire

It is recognised that in limited circumstances the use of taxis can be in the interest of UKRI (e.g. when the journey by public transport would be considerably longer and more difficult or if an employee has very heavy luggage etc.).

Employees who would find public transport impractical or inconvenient (e.g., employees who require a reasonable adjustment) or those who would perceive themselves to be unsafe by other means (e.g., to avoid walking through an unknown area late at night) can be reimbursed the cost of taxis. A receipt must be provided which must include journey details and dates.

Employees should use the recommended service for booking a hire car and may claim for the cost of the fuel for that specific journey.

Employees driving outside of the UK should review the information on [driving overseas](#).

Concessionary travel for additional or late attendances at work

The cost of travel between home and the normal place of work is the responsibility of the employee

and will not normally be reimbursed. However, the cost of any extra (i.e., above that normally occurred in a working day) travelling expenses will be reimbursed if an employee is, for UKRI business need, obliged to:

- return to the place of work on a non-working day.
- return to the place of work again in the evening after already having travelled home from work earlier in the day.
- exceptionally remain late in the evening.
- return to the place of work on a public or privilege holiday.

Employees are not eligible for payment if:

- they are attending as part of a regular rostered commitment; or
- they are in receipt of shift allowance which takes account of irregular attendance or hours.

When a day off is taken in lieu of having worked at the weekend, or on a public or privilege holiday, the normal daily travelling cost will not be reimbursed for the time at work since travelling costs will not have been incurred on the day off.

Extension of business trip for personal reasons (including personal research)

Additional costs relating to such an extension must be paid for personally. It must be clearly demonstrated that UKRI business was the primary purpose of the visit.

UKRI insurance does not cover claimants for the additional days of any extension of a business trip for personal reasons.

Should the time spent on personal business in any one trip exceed seven days the claimant must contact their payroll team (either UKSBS or InnovateUK) for guidance on the taxation position of any reimbursement made by the organisation.

Travel outside of the UK

Employees should discuss and agree with their line manager in advance of travel whether it is appropriate to use the standard expense route or the [HMRC daily rate](#) to cover subsistence costs. This should be based on the expected costs to ensure the employee is not disadvantaged. If a meal (for example, lunch) is provided that element should be removed from the costs.

Passports, Visas and Travel Vaccinations

Employees required to travel outside of the UK on UKRI business will be reimbursed the cost of obtaining a visa necessary for the travel on production of a receipt.

Employees are responsible for obtaining passports for themselves and ensuring they have appropriate visas before departure.

The following instances allow for reimbursement of the passport fee:

- when the individual concerned requires two passports due to the political situation in different countries or the regular need to have one passport away for the issue of visas whilst another is being used for travel. UKRI will meet the cost of the second passport.
- when the passport pages are filled as a result of business-related visits.
- where it is anticipated there will be a need for a passport with additional pages due to the number of visits to be made. UKRI will meet the difference in cost between this and the standard passport.
- when the individual concerned intends that the only visits they will make outside of the UK during a one-year period will be in connection with UKRI business.

Employees can claim the cost of travel vaccinations where these are recommended.

Currency and Exchange

Employees required to travel outside of the UK on UKRI business will be reimbursed the cost of exchange fees and commission when accompanied by a receipt/documentary evidence.

Where expenditure has been incurred in a foreign currency the employee may use the exchange rate applied as long as their claim is accompanied by evidence of this rate.

Where there is no evidence of the specific exchange rate then the expense claim should be made in the exchange rate applicable on the day of the claim (which is often provided in Oracle/Workday).

Employees travelling outside of the UK on approved UKRI businesses are usually covered by the [UKRI Group Travel Insurance Scheme](#), however, there are instances where this may not apply. If employees have any reason to suspect that they may not be covered by the Scheme, they should get in touch with UKRI Finance.

You may only claim for excess baggage if you are due to be away from your home office for longer than one month.

Driving

Employees should take regular rest breaks when driving and refer to local health & safety guidance.

Employees must also be mindful of driving after long periods of work or travel, particularly after long haul flights where the time zone may have changed and should consider additional overnight stays at the airport or use of taxis where appropriate. Employees should also leave time for additional rest after a long haul flight prior to starting work when necessary.

Loss or Damage to personal property

UKRI is prepared to consider a claim for compensation from an employee who has suffered damage to, or loss, of their personal property (excluding bicycles as mentioned above), provided the damage or loss occurs on UKRI premises or whilst on UKRI business.

An employee should always take steps to obtain compensation by claiming against a third party or under the terms of an insurance policy. It is a condition of any award made by UKRI that the employee agrees to refund to UKRI the amount of the award to the extent that compensation is obtained for the same loss or damage from any other source.

When considering claims from employees account will be taken of:

- the actual value, at the time, of the article damaged or lost rather than its replacement cost;
- the cost of repair when this is less than the actual value;
- compensation received following a claim against a third party or under the terms of an insurance policy;
- the extent to which the claimant may have failed to take reasonable precautions against such damage or loss.

Compensation cannot be paid for personal property which has been stolen unless entry has been forced into premises or into locked receptacles. It is appreciated that some articles, such as reference books, cannot conveniently be kept locked up but employees are asked to take reasonable care that they are not left in easily accessible positions.

Where a claim arises from an incident occurring on UKRI premises, it will be met only in respect of personal property which the employee had good reason to have or to leave on the premises.

An incident which gives rise to a claim should be reported to either the HR Operations team or local HR team using the form at Annex B. The line manager will, normally within 21 days:

- add a brief report of their own investigations into the incident;
- describe what precautions have been taken to prevent similar occurrences in the future;
- make their recommendations on the amount of compensation they consider should be paid, and
- obtain sign off from their Director on this report.

In determining the amount of compensation to be paid from UKRI funds, the line manager will be guided by the general principle that no employee should suffer a financial loss as a direct result of their employment by UKRI, provided they have taken all reasonable precautions to protect their personal property.

Annex A: Expense Rates

Expense	Criteria	Amount/policy
Cars and vans	Each business mile within the first 10,000 business miles in tax year	45p
	Each business mile over 10,000 in the tax year	25p
	Per passenger per business mile for carrying fellow employees in a car or van on journeys which are also work journeys for them	5p
Motorcycles	Each business mile	24p
Bicycles	Each business mile	20p
Flights		Only an economy ticket is permitted unless there are additional requirements as part of a reasonable adjustment or welfare consideration
Underground/ Metro fares		These services can be booked through the travel provider as part of a rail journey When claiming for fares directly such as using a contactless card (including Oyster Card) the actual travel cost per journey will be reimbursed on a receipted basis
Loyalty points awarded by airlines	Points accrued through official travel for UKRI	These points must be used to offset the costs of future official journeys, and not for personal use. Employees cannot specify a particular supplier to gain air miles or loyalty points
Fees required as part of a visit outside of the UK	Applied for as part of official UKRI business	Will be reimbursed on production of a receipt. This includes items such as: - Visa fees - Vaccination costs - Testing requirements (for example, Covid testing for entry) - Currency Fees
Vehicle hire	Claimants should use the UKRI's recommended service for booking a hire car	UKRI pool cars should be utilised first and then UKRI contracts should be utilised before booking a private hire vehicle. Actual cost reimbursed on a receipted basis for a journey made as part of UKRI business
Taxis		Actual cost reimbursed on a receipted basis
Parking, congestion charges, ferries		Actual cost reimbursed on a receipted basis for journeys which qualify for mileage allowances
Fines or costs relating to traffic offences (for example speeding, parking, clamping, congestion charge fine etc.)		No payments will be made under any conditions
Meals in the UK	Breakfast meal limit (where not included in accommodation)	£7.50 inc. VAT
	Lunch meal limit (excluding alcohol costs)	£15 inc. VAT
	Main meal limit (excluding alcohol costs)	£25 inc. VAT
Subsistence outside of meals		Reasonable costs on a receipted basis, excluding alcohol costs
Accommodation rates in the UK	London and Edinburgh (including breakfast)	Maximum £170 inc. VAT per night
	Elsewhere in the UK (including breakfast)	Maximum £120 inc. VAT per night
	Staying with friends or relatives (only available for employees paid via payroll) *	Flat rate £25 net per night
Overseas expenses	Scale rate expenses payments: employee travelling outside the UK	Actuals up to the limits set in the HMRC scale rate expenses payments. This is inclusive of additional extras including tips but excludes alcohol costs
Additional or late attendances at work	Travel between home and contractual place of work	This is the responsibility of the employee and will not normally be reimbursed
Cancellation charges	If the employee was unable to book through the provider and unavoidably had to cancel	Actual costs when supporting information is provided. The claimant must also support the recovery of costs through the UKRI Group Travel Insurance Scheme

Annex B: Claim form for loss or damage to personal property

COMPENSATION CLAIM FOR DAMAGE TO OR LOSS OF PERSONAL PROPERTY

To: UKRI HR team

I wish to claim compensation for loss/damage sustained on UKRI premises or attributable to the work done by me during my employment by UKRI.

Name	
UKRI Establishment	
Date and time of damage or loss	
Articles involved	
Nature of damage or loss and how it occurred (full details to be given and statements of any witnesses to be attached)	
Is the damage or loss covered by your personal insurance?	Yes/No
If yes, have you submitted a claim?	Yes/No
Date of purchase and original cost	
Cost of repair if practicable	
Replacement cost	
Conditions e.g. half worn etc and estimated market value at time of loss or damage	
Amount claimed	

I understand and agree that any compensation that may be awarded to me in respect of this claim implies no admission of liability by UKRI and I agree to refund to UKRI the amount of the award to the extent that I obtain compensation for the same loss or damage from any other source.

Signed

Date

Line Manager's Statement: I have investigated and am satisfied that the particulars given in this claim are correct. My report is appended.

Signed (Director)

Date



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