



Policy

UKRI business expense claims, business travel and subsistence policy

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Policy statement

This policy covers business travel, associated subsistence rates and general expense claims. It sets out the importance of employee safety and security when travelling in the course of UKRI business and the methodology for how employees should consider their travel needs. The policy confirms that contracted procurement channels (the UKRI travel providers and arranged contracts in place for other items and services) should be used in the first instance and the UKRI Guidance on When and How to Travel outlines the exceptional circumstances when it is appropriate to use an alternative method.

UKRI is funded by the taxpayer and therefore employees should consider the value in money spent and reflect on whether this is an appropriate use of public money and only claim where this is appropriate to do so. Employees should be aware that from time to time UKRI may be required to disclose information on travel bookings, subsistence costs and expense claims.

All those travelling on UKRI business are firstly expected to consider whether the trip is necessary and if so, travel arrangements should consider the 4 key travel factors:

- health and safety, wellbeing and security

- environmental impact
- cost as a public funded organisation
- business needs

UKRI remains committed to the safety and security of its employees. Employees should consult UKRI's Travel Risk Management Provider – [International SOS](#) – for any travel outside of the UK. Employees will not be required to travel to high risk locations against official advice or if they have wider concerns or considerations.

This, and all HR policies, must be read and implemented in conjunction with the associated guidance documents (Guidance on When and How to Travel and Guidance on Travel Standards, Subsistence and General Expenses), in addition to other UKRI policies that may be relevant. This document is available in alternative formats for accessibility purposes – please contact HRpolicy@ukri.org.

Management statement

The travel, subsistence and expenses policy has been agreed with the UKRI Trade Union Side. It complies with both statutory legislation and HM Revenue and Customs requirements. For the purposes of this policy the use of the word 'employee' covers all UKRI employees, including those employed on temporary or fixed term contracts.

It is expected that where UKRI is paying for travel, subsistence and expenses for non-employees the same policy principles and guidance should be applied. For advice on the application of the policy or the associated documents contact the HR Operations team or local HR team in Innovate UK, centres, institutes and units.

This policy is owned by the HR Policy Team and the content has been developed in conjunction with the UKRI Environmental Sustainability Team, UKRI Finance and UKRI Procurement, UKRI Security and UKRI Health & Safety. An equality impact assessment has been completed to ensure that this policy and associated guidance documents do not discriminate against anyone and that they promote where possible equality of opportunity.

1. Approval and review

1.1 This policy is owned by the UKRI HR Policy Team and content is provided across UKRI teams where appropriate including Environmental Sustainability, Finance, Procurement, Security and Health and Safety.

1.2 This policy is formally approved by the UKRI Joint Negotiating and Consultative Committee.

1.3 This Policy (including the rates detailed in Annex B) will be regularly reviewed to incorporate legislative change but otherwise at minimum of 2 years or at the request of the Trade Union Side.

1.4 The next scheduled review is September 2024.

2. Reporting and management requirements

2.1 Council Chief Operating Officers and members of the UKRI People, Finance and Operations committee will be provided with travel booking information (quarterly from the procurement team) and emissions data (quarterly from the Environmental Sustainability Team) to monitor the impact of the policy.

2.2 UKRI Environmental Sustainability Delivery Group will review business travel emissions data against targets and is responsible for reporting against Greening Government Commitment targets to BEIS on a quarterly basis.

2.3 As noted above, UKRI may be required to report externally on travel bookings and expenses.

3. Purpose

3.1 This policy will allow employees to claim reimbursement of reasonable expenses necessarily incurred when travelling on UKRI business and sets the expectations for such claims. It will also provide information on general employee expenses for items which are unable to be procured through the UKRI procurement processes.

4. Scope

4.1 This policy 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. UKRI employees should consult the HR Policy Framework. Non-employees who claim travel, subsistence and expenses through UKRI are expected to follow this policy, including consideration for the travel hierarchy, but have a separate claims system in place. For more information on this please discuss with your UKRI contact.

4.2 Business travel is defined as all travel incurred in the course of carrying out your role at UKRI. Normal commuting such as travel between home and your contractual site is excluded from the policy, however, there may be instances where this can be claimed such as on-call claims.

5. Principles

5.1 Employees should neither profit nor suffer a financial loss while undertaking UKRI business.

5.2 Employees should ensure that prior to arranging travel they consider whether the same outcome could be met through virtual attendance (such as dialling in remotely via tele- or video-conferencing).

5.3 When travel is required to meet business needs, employees should consider 4 key travel factors before booking travel:

- Health and safety, wellbeing and security
- Environmental impact, supported by the travel hierarchy
- Cost
- Business need

5.4 Reasonable (sensible and proportionate) travel and subsistence costs necessarily incurred will be reimbursed by UKRI – wherever possible receipts should be provided.

5.5 The typical rates applicable in the UK are included in Annex B, or, in the case of expenses when travelling outside of the UK, this is within the maximum limits set by the HMRC's scale rate expenses payments.

5.6 Employees with additional requirements, for example where there is a disability, wellbeing, safety or security consideration, should request and agree reasonable adjustments with their line manager where necessary to ensure they feel safe and able to perform their duties.

5.7 Claims made outside of the policy and guidance may be investigated. UKRI may not pay such claims and where fraudulent activity is demonstrated the employee may be subject to disciplinary proceedings.

5.8 Employees should follow the latest UKRI procurement Policy and processes when:

- Arranging travel – employees should book through the UKRI Travel Providers
- Procuring items or services – should be procured through the relevant procurement system such as the Science Warehouse or dedicated contract.

5.9 If the supplier/contract is unable to meet the business need approval should be sought to purchase the item through the General Procurement Card (GPC) or employee expenses. In emergency situations this is not required.

5.10 Purchases of gifts for colleagues as part of occasions, including but not limited to retirement, leaving, sickness or parenthood, is specifically exempt. These should be funded through collections/donations with other colleagues. For further information on Gifts and Hospitality such as items required for cultural reasons please refer to the Gifts and Hospitality Policy.

5.11 UKRI is prepared to consider a claim for compensation from an employee who has suffered damage to, or loss, of their personal property, provided the damage or loss occurs on UKRI premises or while on official duty.

5.12 Local council or site policies and expenses rates are not permitted, however, there may be additional guidance available locally to support the operational implementation of the policy, such as local travel approval and booking arrangements (travel bookers).

6. Responsibilities

6.1 Employees are responsible for:

- considering whether travel is necessary
- making sensible, reasonable decisions before and during travel and ensuring their personal safety and security. Concerns should be raised to their line manager/health & safety/security at any point. Personal safety and security of employees remains the key factor in all decision making
- claiming non travel related expense appropriately and in line with procurement policy
- understanding the policy and asking for support when necessary

6.2 Line managers are responsible for:

- discussing and agreeing travel arrangements (including alternatives to travel) with employees in line with local operation procedures referencing the 4 key travel factors
- reviewing the detail of expense claims including checking the receipts provided to ensure they are accurate to the amount claimed and ensuring the costs have been appropriately incurred on UKRI business
- challenging claims where appropriate and approving in a timely manner
- line managers cannot approve claims which include expenses they have personally benefited from (for example, if they were present and part of the employee's claim for a meal)
- seeking further guidance from their own line manager or HR if they are unsure as to the application of this policy and associated guidance

7. Travel booking and approvals

7.1 Before booking any travel, employees and line managers are expected to consider whether an equivalent outcome could be delivered virtually. This could mean attending meetings remotely via video or tele conferencing options or opting to attend webinars and virtual events.

7.2 Normally, travel for UKRI business must be approved by the line manager prior to being booked in line with local operating procedures, unless in exceptional circumstances where travel changes are required at short notice.

7.3 Employees and line managers must give consideration to each of the following factors when considering their travel plans:

7.3.1 Health and safety, wellbeing and security

UKRI expects employees to make travel arrangements which prioritise their safety and security; and to take account of any reasonable adjustments they require. It may also be appropriate to make adjustments to support employee wellbeing. For travel outside of the UK employees must consult the iSOS for travel advice prior to travel, raising any concerns with the Security Hub. A risk assessment should be completed when travelling for work purposes – more information is available in the Guidance on When and How to travel on UKRI Business and through your local health and safety team.

7.3.2 Environmental impact of the travel

Employees are encouraged to follow a 'virtual first' approach unless it can be demonstrated that there is a business need to travel. If travel is required the travel hierarchy below should be followed to consider lower carbon emitting options first:

1. Virtual first and smarter meetings: considering video conference or phone as the first-choice alternative to travelling. Making the most out of meetings e.g., through efficient preparation
2. Active travel: travelling by bicycle or walking
3. Public transport: travelling by bus or rail etc.
4. ULEV/pool vehicles: ultra low emission vehicles including hybrid pool, electric and rental vehicles. Car sharing when you can
5. Private car: staff member owned vehicles
6. Air: travelling by aircraft

Further information and examples are detailed in the supporting guidance.

Employees who travel by air are required to provide written justification and obtain authorisation from their senior leadership – UKRI Band H or equivalent band (delegated to Band G or equivalent where appropriate) prior to bookings being made. The approval process will vary by site/council and will likely either be by email or travel approval process. Minimum justification requirements are set within local operating procedures.

Operational flights, such as those at NERC which are required to directly undertake or support scientific activity or in the field training can be approved in bulk.

Domestic mainland UK flights are discouraged unless for operational or wellbeing reasons. Where practicable, international rail services (such as Eurostar) should be used for travel to and from European destinations.

Employees are expected to travel in standard or economy class unless there is a justification for an increased class of travel to account for health and wellbeing needs. If employees are required to use a higher class of travel this should be done at the minimum level required to meet their needs for the trip – meaning premium economy should be considered before business class.

7.3.3 Cost

Cost of the travel options is 1 factor but is not considered the primary factor when making travel decisions. Employees are encouraged to ensure that they look at budget options where available through the UKRI approved travel providers and book travel in advance where possible to get best value for money.

7.3.4 Business Needs

Needs such as the need to attend meetings which may fall outside of working hours, meetings for urgent or sensitive matters and door to door travel time considerations.

7.4 The weighting of these factors will vary by employee and on each trip made. Employees and line managers should consult the case studies provided in the supporting guidance and the frequently asked questions for examples of considerations to help further inform and support their decision making.

8. Submitting expense claims

8.1 UKRI employees should submit expenses claims on the system with the relevant supporting documentation within 60 days of the date incurred and have them approved prior to their last date of employment.

8.2 Line managers should review expense claims in a timely manner and discuss concerns with employees prior to approval.

9. Travel and subsistence claims

9.1 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. UKRI will not normally pay for alcohol costs unless as with prior authorisation and as part of an external event.

9.2 In exceptional circumstances, employees who are going on an extended visit can request an advance payment of anticipated travel and subsistence costs.

9.3 Employees travelling outside of the UK should discuss and agree with their line manager how they will claim for subsistence costs – whether this will either be on a receipted actuals basis or if more appropriate, to claim the standard HMRC daily rate for subsistence costs.

9.4 In the exceptional circumstances where employees have been unable to book travel through the UKRI Travel Providers this should be put through the system as receipted actuals. A justification as to why it was not possible to use the travel provider should be included with the claim.

10. Non-travel expense claims

10.1 It is recognised that there may be certain items that employees are unable to order goods or services through the UKRI procurement system. Under these circumstances employees are able to claim expenses through the system when these have been agreed with the line manager in advance and on a receipted basis.

11. Detached duty

11.1 Where employees are required to work in a different location to their contractual base at the request of UKRI, reimbursement can be made for excess travel and subsistence costs for attendance at that site.

12. Information governance

12.1 As a public sector organisation UKRI may be required to publish information relating to expenses claimed. This information will normally be in an aggregate or summary level, however, where individuals may be identified from the data, UKRI will where possible give claimants the opportunity to comment prior to disclosure. This will not prevent the disclosure of factual information. Receipts and supporting documentation may be disclosed as part of the publication request.

12.2 Information including receipts and supporting documentation will be retained on the system in line with the UKRI data retention schedules.

13. Third party and external provider expenses

13.1 Travel, accommodation, subsistence and expenses may be funded or provided by another organisation. Claimants are still expected to follow the expectations set out within the UKRI policy and supporting documentation.

13.2 Employees should not accept any offer of payment, in cash or otherwise, by another organisation for expenses which have been paid, or are due to be paid, by UKRI.

Annex A: definitions

Travel providers: This refers to the contracted providers who are contracted to provide travel solutions for UKRI. This includes the central UKRI travel contract, car hire companies and the contract for provision of flights to The Antarctic.

The system: For employees within UKRI supported through UKSBS this refers to the Oracle system. Innovate UK employees should use Workday.

ULEV: Ultra low emission vehicles including electric vehicle, less than 50g CO₂e/km.

Operational flight: Operational deployment international flights are defined as those required to directly undertake or support scientific activity or 'in the field' training. Non-operational flights include flights for conferences, meetings and non-operational training activities.

Annex B: expense rates

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 and 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

Fees applied for as part of official UKRI business: these 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 including VAT

- Lunch meal limit: £15 including VAT
- Main meal limit: £25 including 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 including VAT per night
- elsewhere in the UK (including breakfast): maximum £120 including VAT per night
- staying with friends or relatives (only available for employees, this must be paid via payroll with completion of the form on The Source and not through the expenses system): 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.

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