Travel and Expenses Policy

1. INTRODUCTION

1.1 Purpose

Swansea University recognises that essential travel plays a key role in delivering our strategic priorities. This Travel and Expenses Policy provides clear guidance to support responsible, efficient and safe travel for staff and students.

The policy ensures compliance with legal and financial regulations, promotes sustainability and upholds the University's values of integrity, accountability and transparency. It applies to all travellers and must be followed in full.

By following this policy, travellers help protect their own safety, support the University's environmental goals and ensure responsible use of resources. The University is committed to reimbursing reasonable, legitimate and incremental costs so that no one is left out of pocket for undertaking University business while also ensuring no personal financial gain.

The core principles of this policy are:

- **Value**: We use University resources responsibly, considering well-being, safety, sustainability, and cost-effectiveness.
- **Integrity**: We trust colleagues to do the right thing and submit accurate, evidenced and well detailed claims within three months of return from travel. Claims submitted after 3 months will not be reimbursed.

  To ensure compliance with HMRC guidance, expenses will only be reimbursed where they are incurred wholly, exclusively and necessarily in the course of University business **and would not otherwise have been incurred.**

- **Approval before expenditure**: All travel and expenses must be approved in advance. When procedures are correctly followed, staff are covered by the University's travel insurance and no additional tax or National Insurance liability should arise

1.2 Scope

This policy applies to all University-related travel and expense claims—within the UK and internationally—regardless of destination, duration, or funding source, where the University has agreed to reimburse the costs.

It covers:

- Swansea University employees, including those based overseas.
- Students undertaking academic or research-related travel, including fieldwork, international study, placements, or representing the University (e.g. in sporting activities).
- Associates, visitors, and Committee Members where travel is authorised and related to University business.
- Privately incurred University expenditure, both domestic and international.

All travel bookings and expenses must comply with this policy. Any items purchased using University-administered funds remain the property of the University. Additional considerations for externally funded travel and expenses are outlined at Section 2.13 of this policy.

This policy applies to all payment methods, including:

- The University's Travel Management System
- Purchase orders and requisitions
- University Payment and Travel credit cards
- Personal expense claims
- Student / Field Trip Travel advances

The following scenarios are exceptions to this policy and alternative rates may apply. Where relevant, guidance should be sought from the originating Faculty or Professional Services Unit:

- Students undertaking certain mandatory or integral placements as part of the curriculum, such as those funded by the NHS, or those taking part in extracurricular activity. Students and staff are advised to check the guidelines for each placement.

- Expenses paid directly to a third party claimant (e.g. a consultant or supplier). Contact Procurement for advice in this area.

- Business travel that exceeds one calendar month in a single location. In this instance, alternative allowances should be discussed and agreed with the Faculty and Director of Procurement. The most cost effective and appropriate accommodation and / or subsistence rates should be agreed in advance which may include a fixed Per Diem rate.

1.3 Equality and Diversity

This policy supports the University's commitment to equality, diversity and inclusion by allowing flexible travel options for travellers. Decisions on whether a trip represents value for money and appropriate sustainability should be made before any additional costs are incurred to accommodate any protected characteristic.

Reasonable Adjustments
Swansea University is committed to ensuring that staff and students with disabilities or medical conditions are fully supported under this policy. Reasonable adjustments are an integral part of the Travel and Expenses Policy and are not considered exceptions.

What this means in practice:

- Reasonable adjustments may include changes to travel arrangements, booking processes, or expense claims to meet individual needs.
- These adjustments are a requirement under the Equality Act 2010 and University policy.

How to arrange an adjustment:

- Staff and students requiring adjustments should discuss their needs with their line manager in the first instance and Occupational Health.

- Where an adjustment is agreed on an ongoing basis, this will apply to all relevant travel and expense claims without requiring repeated approvals.

- Ongoing adjustments may be subject to periodic review to ensure they remain appropriate, effective, and represent reasonable use of University funds. Any review will focus on the adjustment arrangements and associated costs, not the underlying need for the adjustment, and will be conducted in consultation with the individual.

- Reviews will be conducted in consultation with the individual and with due regard to the University's commitment to equality and its duty to make reasonable adjustments.

Visibility for processing:

- To ensure timely claim processing and accurate compliance reporting, the Purchasing Team must be informed of any agreed reasonable adjustments in advance of costs being incurred.

- Written confirmation of the adjustment (e.g., email from line manager, People Services, OH) should be retained by the claimant as part of the audit trail.

More information can be found on the staff intranet: **Reasonable Adjustments - Swansea University**

2. BOOKING TRAVEL AND COMPLIANCE

2.1 Approval to Travel

Travel should only be undertaken where:

- There is no reasonable, effective alternative to travel.
- The risks of undertaking travel have been considered and approved. You can find International travel and UK off campus activity risk assessment guidance here.
- There is a legitimate strategic business/academic requirement to do so, that is proportionate to the financial cost and environmental impact.

The university has the right to refuse any proposal to travel within the UK or internationally on grounds of health and safety or for other operational or academic reasons as appropriate. **Any student or staff member who leaves the university**

without advance approval to travel, work, or study is unauthorised and not insured.

Prior to booking any travel away from Swansea (or your normal place of work), approval **must be** sought from line managers and, where separate, the relevant budget holder, providing details of:

- Purpose of the trip and benefit to the university
- Confirmation that health and safety risk assessments have been completed and approved
- An estimate of costs and confirmation from the relevant budget holder of sufficient funds being available.
- Justification and costs for any approved out of policy exceptions

The above details including a declaration that all relevant offline approvals have been sought must be captured on the ‘Request to Travel’ form and cross-referenced on relevant expense claims.

Failure to complete or cross-reference the relevant Request to Travel form will be considered non-compliance with the policy and will be reported / escalated accordingly.

A comprehensive approvals matrix covering approval scenarios, approval purposes and the associated RACI, can be found in Annex 1.

2.2 Booking Travel without Approval

We understand there may be rare occasions when travel or expenses must be arranged at short notice, making prior approval impractical. In such cases, claims will still require approval from the relevant budget holder. Please note that non-compliant or unapproved expenditure may not be reimbursed and any travel undertaken without approval is not covered by the University insurance arrangements.

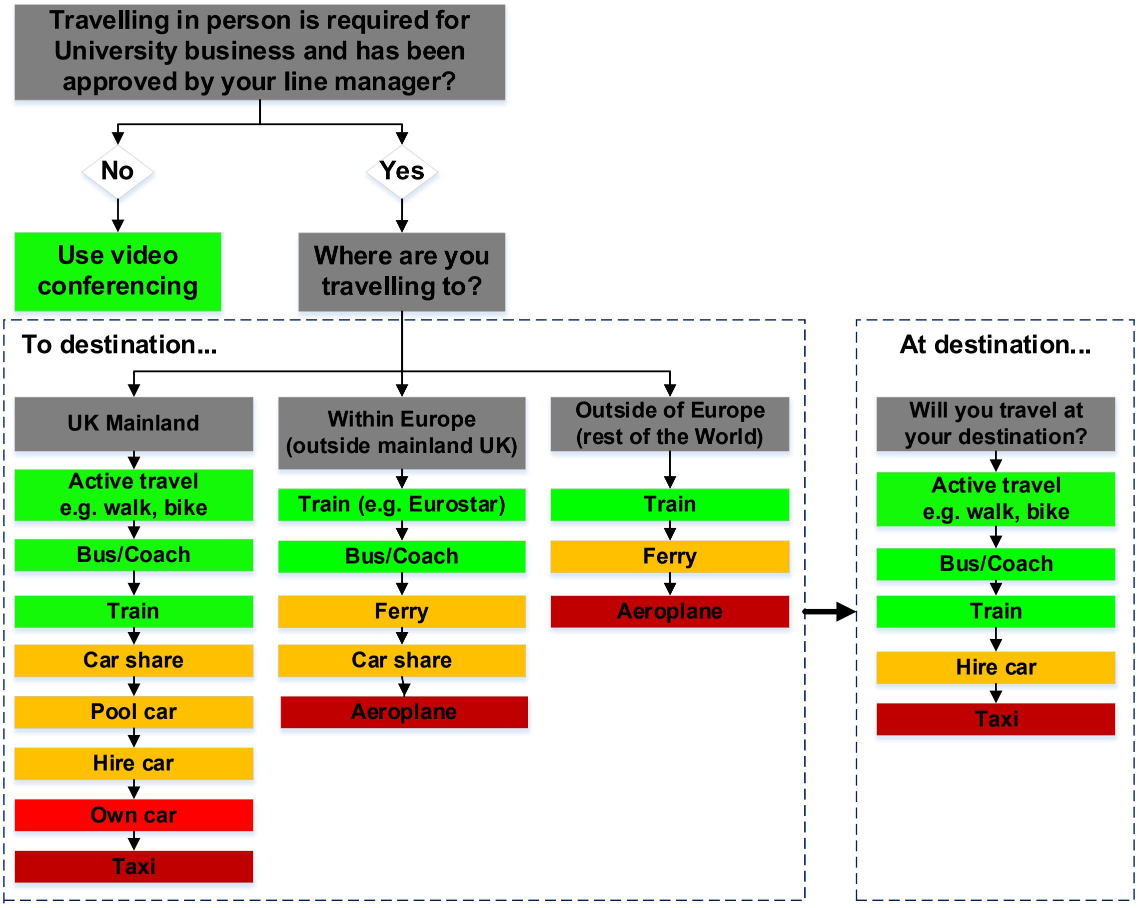
To support awareness and adherence to this policy, all travel and expense claims submitted without prior approval will be monitored and included in periodic compliance reporting.

2.3 Sustainable Travel

The University encourages sustainable behaviour, including in relation to travel. In 2019, it declared a climate emergency and acknowledged the urgent need to transition to low-carbon operations.

As part of this commitment, travellers must consider the environmental impact of their travel plans, in line with the University's goal of achieving net zero.

Swansea University encourages all staff to consider whether travel is necessary or if the activity can be effectively conducted online. When travel is essential, staff should follow the below travel hierarchy that prioritises low-carbon options such as walking, cycling, and rail:



N.B. The above flow chart is intended to inform business travel decisions. Where necessary, it is reasonable for personal health, safety, or security requirements to take precedence over the selected mode of travel. Exceptions to the above may apply, such as when traveling in Ultra Low Emission Vehicles instead of those powered by fossil fuels. Unless otherwise indicated (i.e. "share"), emissions are estimated based on an individual traveling in average vehicle types and for typical journey lengths.

The default modes of transport for long-range domestic travel within mainland UK should be bus and rail. Car sharing and the use of ultra-low emission vehicles (ULEVs) is advised where possible. UK air travel is strongly discouraged unless required to accommodate individuals with reasonable adjustments or as part of an international connection. Any further exceptions must be justified on the relevant Request to Travel form and approved by Executive Dean, PSU Director or relevant Committee member. Further information is available in the Sustainable Travel Procedure.

2.4 Roles and Responsibilities

Role	Responsibility
Lead Traveller / Claimant	Ensuring they obtain all necessary pre-approval for travel and related costs, and that all such activity adheres to this policy. Ensure any additional requirements of external funding body policies are complied with. Ensuring (where relevant) that accompanied students are made aware of the policies and regulations and communicate updates and amendments when required. Ensuring that all claims have sufficient descriptions, line-item transparency, justifications and supporting documentation in order to provide a clear audit trail.
Line Managers / Supervisors	Approving requests to travel and ensuring risk assessments for UK and international travel are completed. Ensuring existing and new staff and students are made aware of the policies and regulations and communicate updates and amendments when required.
Budget Holders / Financial Approvers	Ensuring that the relevant budget/project code has sufficient available funds. Ensuring that they have appropriate authority to approve spending on the relevant budget/project. Ensuring that all appropriate documentation is in place including H&S risk assessments. Ensuring that spending complies with any relevant funding rules/dates.
Head of School / Exec. Dean or Director of PSU	Approving exceptional items specified within the policy.

University Purchasing Team	Supporting travellers with complex bookings, processing payment card requests, travel and expenses queries and compliance monitoring of requests and claims. ***The purchasing team is not responsible for ensuring claims and supporting documents are compliant with policy.*** ***Accountability for policy compliance sits with the traveller / line manager & budget holder.***
Anyone Booking Travel (for themselves or on behalf of others)	Ensuring that the policy has been adhered to.
Director of Procurement	Ensuring the policy review schedule is adhered to and periodic compliance reporting is issued to Faculties, PSU's and SLT. Final decision making for out-of-policy expenditure queries or escalated issues.

2.5 Booking Method

The preferred method for booking travel is through the University's contracted Travel Management Company. The online reservation portal can be found here: Click and Control Portal.

This policy also allows for full flexibility to book outside of the Travel Management Company contract for valid reasons (e.g. better value for money, availability of accommodation, greater flexibility).

2.6 Payment Method

Booking Type	**Payment Method**
On-Contract with Travel Planet	Online booking using financial budget codes
Off-Contract booked directly with hotels, airlines etc.	University payment card, purchase order or personal payment card *(claimed back through expenses process)*

2.7 Loyalty Schemes

All staff and students are required to travel in the most **cost-effective class available** regardless of carrier. Provided there is no cost impact to the university, the traveller's private loyalty scheme points may be used to upgrade flights or accommodation, but the university will not reimburse the corresponding costs.

Personal loyalty points may be utilised to access airport lounges, but the University will not reimburse any costs incurred for airport lounge access.

2.8 Incidental Expenses

Minor personal expenses may be reimbursed when they are:

- Unavoidable,
- Necessarily incurred for business purposes, and
- Not related to items already provided by the University (e.g. headsets/headphones, laptop chargers).

This may include daily incidental costs such as Wi-Fi access or laundry services. Reimbursement is subject to the following daily limits and must be supported by valid receipts:

- **UK Travel:** Up to £5 per day
- **International Travel:** Up to £10 per day

Please note: These rates apply to daily incidental costs only and **cannot be used cumulatively**. For example, a single £50 item cannot be claimed as five days of incidental expenses.

2.9 Travel to Swansea / Commuting

Travel between your home and your designated contractual place of work is considered commuting and is **not** an allowable expense. Under HMRC regulations, such travel is classified as a taxable benefit and therefore cannot be reimbursed.

For most staff, this means that travel from home to either Swansea campus (or between campuses) is not eligible for expense claims. Similarly, travel to the office on a day when you would normally work from home is not claimable, as it does not form part of your contractual working arrangement.

If your contractual place of work is located elsewhere, exceptions may be considered. However, these must be agreed in advance with the Director of Procurement.

2.10 Business Journeys Extended for Holiday

Extending a business trip for personal travel may be permissible providing it is incidental to the business trip and any cost to the University does not increase. This includes any change in flight or other costs incurred as a result of the personal travel. The University insurance policy will only apply for the business element of your trip.

2.11 Accompanied Travel

Staff may be accompanied by a partner, family member, or friend on business travel, provided that no additional cost is incurred by the University - including any upgraded or larger accommodation.

Expenses related to accompanying individuals will not be reimbursed unless there is a clear and pre-approved business justification such as a support worker agreed as part of reasonable adjustments on medical grounds. Any such arrangements must be approved in advance by the relevant Budget Holder and Head of School / PSU Director with supporting documentation provided with any claim.

2.12 Compliance

All travel bookings and expense claims will be subject to regular compliance monitoring and reporting. Periodic reporting will be provided to Faculty leadership, PSU Directors, SLT and Audit Committee.

Non-compliance with the policy will be reported periodically to SLT and can result in:

- Disputes being escalated for further approval, ultimately by the Director of Procurement
- Expenses not being reimbursed and / or the university seeking recovery / reimbursement from the claimant of any non-compliant costs charged or incurred
- Escalation to Internal Audit and Chief Financial Officer in accordance with the Counter-Fraud Policy
- In extreme or persistent cases of breach or fraudulent claims, disciplinary action may also be taken in line with the Conduct and Disciplinary Proceedings Ordinance

2.13 External Funding

The University's Travel and Expenses Policy applies to all travel, regardless of the funding source. However, when claiming expenses from externally funded research grants, there are additional considerations to ensure compliance with funder requirements.

Claimants must ensure that all costs are:

- **Eligible under the specific grant terms** – eligibility can vary between funders and even between schemes from the same funder. Do not assume that what was allowed on one grant will be allowed on another.

- **Pre-approved where necessary** – if in doubt about eligibility of costs, seek guidance from the Post-Award team in Research and Knowledge Exchange (R&KE) before incurring any costs.

Additional Considerations:

- **Eligibility**: Most funders only reimburse travel and subsistence (T&S) for individuals whose time is funded by the grant; where the activity is directly related to the grant; and occurs during the lifetime of the grant.

  Travel which occurs after the project end date is not eligible (even if it can be paid for before the end of the grant).

- **Travel Class**: Claims must demonstrate value for money, environmental awareness, welfare, and business need. Travel should be booked in **standard class (train)** or **economy class (air)**.

  Exceptions for health or wellbeing reasons must be approved in advance by the research organisation and appropriately documented. Such exceptions would also need to be agreed by the funder at the point of application.

- **Carbon Offsetting**: Generally, not reimbursed unless explicitly allowed by the funder.

- **Alcohol**: Not permitted as part of any daily subsistence claim, in line with University policy.

- **Visas and Health Surcharges for New Staff Members**: Permitted by some funders for named individuals if included at the application stage and if the individual will work on the grant for at least 50% of their time. Costs for dependents are typically not eligible.

- **Receipts:** The vast majority of external funders require claims based on actual spend incurred, supported by detailed receipts.

  It is the sole responsibility of the claimant to ensure that all externally funded costs being claimed are eligible.

3. PAYMENT AND REIMBURSEMENT

3.1 Payment and Travel Cards

Wherever possible, travel and expenses should be paid for via the Travel Management Company or by utilising University Payment or Travel Cards. Staff should refer to the Payment Card Policy and Procedures to ensure purchases are fully compliant and reconciled in a timely manner.

3.2 Expense Claims

Claimants must ensure that all expense claims are:

- Are submitted within three months of the return date or the date the expense was incurred.
- Are claimed within the same financial year the expense occurred.
- Are reasonable, legitimate, and comply with the limits set out in this policy.
- Are not less than £5 per single claim, due to internal processing cost thresholds
- Relate to **genuine business expenses** incurred wholly, exclusively and necessarily while performing their role or duties in line with HMRC guidance. This means:
    - **Wholly**: The expense must be incurred solely for the purpose of university business, **with no personal benefit.**
    - **Exclusively**: The expense must relate entirely to the employee's role and not serve a dual purpose (e.g. part personal, part business).
    - **Necessarily**: The expense must be essential for carrying out the duties of employment, not simply helpful, convenient or personally beneficial.

Submitting expense claims promptly helps budget holders manage finances effectively and ensures efficient payment to claimants.

Claims are processed monthly via payroll and must be approved at least one week before the relevant payroll date. Claims approved after this deadline will be included in the following month's payroll cycle.

3.3 Receipts and Supporting Documentation

General Rule

The majority of expense claims must be supported by itemised receipts in line with HMRC guidelines (see below for allowable exceptions). Credit card slips are not accepted as valid receipts, except in limited circumstances where no itemised receipt can be reasonably obtained.

All claims must contain sufficient detail to enable reconciliation and retrospective audit. Claims that lack adequate information may be queried and further information or supporting documentation requested from the claimant.

Individual accountability for policy compliance resides with the claimant and the line manager / budget holder. The University will conduct retrospective spot checks and reporting to review compliance.

Claimants are responsible for ensuring accuracy and legitimacy of claims and may be required to repay any amounts found to be non-compliant with this policy.

Exception – HMRC Overseas Scale Rates

HMRC Overseas Scale Rates (OSR) can be found here.

Where HMRC OSR are used:

- Submitting receipts for subsistence **is optional**, except where local operating procedures (defined by Faculty or PSU leadership) or external funding conditions require otherwise
- Claims must **not exceed** the HMRC published scale rates
- Claimants **must retain** evidence of qualifying business travel (e.g., travel confirmations / itineraries)
- Claimants **must also retain receipts** as all supporting evidence must be produced upon request for internal spot checks, internal audits or HMRC audits.

Per Diem Arrangements

For approved Per Diem arrangements (e.g. China & Mauritius), itemised receipts are not required. However, claimants must upload evidence of the return flight booking to verify the number of days claimed.

Any requests to add new Per Diem rates into ERP (ABW) must be submitted to the Director of Procurement for review and approval.

3.4 Travel Advances

Travel advances will only be made available to cover costs incurred for student field trips and student expenses where no alternative payment methods are available. If required, travel advances can be made available for agreed Per Diem travel rates (e.g. China & Mauritius). All other travel and expense costs can be booked through the University Travel Management Company or by using a University payment card, purchase order or a personal payment card.

A Request for Travel Advance must be completed on ABW at least 15 days prior to travel. Further guidance on the end-to-end process can be found here.

It is essential that travel advances are reconciled in a timely manner. Further guidance on the reconciliation process can be found here.

3.5 Foreign Currency Expenses

When expenses are incurred in a foreign currency, they must be converted to GBP during the expense claim process using one of the following methods:

- Actual exchange rate used when converting GBP to the local currency, as shown on a formal receipt or currency exchange slip.
- GBP amount charged to a debit or credit card, as reflected on the card statement.
- Daily exchange rate from a reputable online source (e.g. Xe.com, OANDA, or X-Rates) for the date the expense was incurred.

When using a personal card for business expenses, please be aware that some card providers may apply substantial fees for overseas transactions. Claimants are advised to review their card provider's fee structure in advance and, where possible, choose payment methods that minimise transaction charges.

3.6 Compensating Research Participants

Participants may be offered compensation to recognise their time, effort, and contribution to research. This policy ensures payments are made consistently and in line with legal, regulatory, and ethical standards.

Compensation should be proportionate to the level of involvement and aligned with recognised benchmarks, such as the National Institute for Healthcare and Research (NIHR) guidance for public contributors involved with research. The full NIHR suggested rates are available here.

Where participants are also Swansea University staff members, involvement must be voluntary, outside normal duties, and undertaken in their own time. Where cash payments are not appropriate, vouchers (e.g. One4All) may be used. All payments must comply with institutional financial procedures, data protection requirements, and must not create an employment relationship.

Additional HMRC guidance is available here.

4. BEFORE YOU TRAVEL

4.1 Upfront Approvals

Essential travel is a regular part of work and study at Swansea University so it is important all staff and students working and travelling internationally are aware of the potential risks and follow the required guidance and procedures to help keep themselves and those they may be travelling with safe.

All travellers should familiarise themselves with the relevant Health and Safety policies, guidance and procedures:

- Health and Safety Policies
- HS&R International Travel policy
- Travel Insurance
- Motor Insurance

In addition to all Health and Safety requirements, all travellers are required to complete a 'Request to Travel' form in advance of incurring any travel related costs and departing for your trip. Travellers must also consider Health and Safety guidance at the following link: off campus activities and fieldwork before undertaking travel.

The purpose of the Request to Travel form is to articulate to line managers / budget holders the justification for your travel, to track where staff and students are travelling to and to estimate the total cost of the travel for budgetary management purposes (including provision of contingency costs).

The Request to Travel form must also be used to request out of policy exceptions but must be pre-approved by the relevant Line Manager / Budget Holder and Executive Dean, PSU Director or relevant SLT member depending on the exception.

See the Approvals Matrix at Annex 1 for further details of approval scenarios.

No travel related expenditure should be authorised or reimbursed without a clear cross-reference to an approved 'Request to Travel' form.

5. UNIVERSITY TRAVEL STANDARDS

5.1 Allowable Travel and Expenses

5.1.1 Travel by Vehicle

The tables below outline the categories of travel expenditure that are allowable under this policy:

Category	Allowable Cost	Maximum Rate	Comments
Car Mileage – Own Vehicle	Yes – UK Only	45p per mile	Claimable for the first 150 miles in a single trip
		25p per mile	Claimable for anything above 150 miles in a single trip
			Drivers must ensure their vehicle is insured for business purposes, taxed and roadworthy. Mileage logs must be kept recording: • Date of the trip • Journey start / end postcodes • Distance travelled
Car Mileage – Own Business Insurance	No		The mileage rates above include the costs of adding business insurance cover. No additional costs can be claimed for personal business insurance.
Motorcycle	Yes	24p per mile	
Bicycle	Yes	20p per mile	
Car Mileage – Salary Sacrifice Vehicle	Yes	HMRC Rates Apply	Vehicles leased as part of the salary sacrifice scheme are categorised as a company car for Benefit in Kind purposes.
Commute from home to work or between Swansea campuses	No		Claims for commuting to your contractual place of work are not permissible and would be deemed a taxable benefit by HMRC.

Vehicle Rental – UK	No		Vehicles may be hired through the Travel Management Company or booked directly with the University's preferred hire car provider and are strongly recommended for round journeys over 150 miles for cost-efficiency purposes. Vehicles hired in the UK by University authorised drivers and on University business are covered by the University insurance policy. Any vehicles hired for two weeks or more must be notified to the University Insurance team: Motor Insurance Advice - Swansea University
Vehicle Rental – Overseas	Yes		Vehicles may be hired through the Travel Management Company, or you can make your own arrangements and claim back via expenses. Travellers hiring vehicles overseas are required to source their own insurance and are advised to source the maximum cover available: Motor Insurance Advice - Swansea University
Vehicle Rental – Fuel Costs	Yes		Fuel costs for hired vehicles can be claimed via expenses if supported by a fully itemised receipt. Mileage logs must be kept recording: • Date of the trip • Journey start / end postcodes • Distance travelled
Bus	Yes		Claimable via expenses with supporting receipt
Ferry	Yes		Bookable through the Travel Management Company, or you can make your own arrangements and claim back via expenses.

Taxi	Yes		Taxi use should be limited to situations where: • Public transport is unavailable or impractical • Transporting goods or equipment makes public transport unsuitable • Safety concerns exist, such as travelling late at night or in unfamiliar areas • Group travel where a shared taxi is the most cost-effective option compared to individual public transport fares Taxi fares are claimable via expenses and must be supported by a valid receipt
Airport Transfer – UK	By Exception		Private airport transfers from home to a UK airport are only permitted in exceptional circumstances, such as: • Group travel, where a shared transfer offers better value for money than alternatives • Transporting bulky or sensitive equipment, where public transport is not feasible Where airport transfer costs are claimed via expenses, they must be supported by a valid receipt and cross-reference the relevant Request to Travel form declaring relevant approvals.
Airport Transfer – Overseas	By Exception		Private airport transfers from overseas airports to destination are permissible where public transport is not available or suitable.

			Claimable via expenses with supporting receipt.

5.1.2 Rail Travel

Category	Allowable Cost	Maximum Rate	Comments
UK Rail	Yes	Standard Class	Standard class is the expected standard of travel permissible. Tickets can be purchased through the Travel Management Company or purchased directly and claimed via expenses with a supporting receipt.
			Travellers are expected to plan journeys in advance to secure the best available fares. Where possible, avoid booking last-minute tickets or Open tickets, as these are often significantly more expensive. Where rail costs are deemed excessive or avoidable and non-compliant with policy, recovery of the non-compliant costs may be sought from the claimant.
UK Rail – First Class	By Exception		First class rail is not allowable and can only be approved in exceptional circumstances with appropriate approval (see 4.1 above).
Rail – Overseas	Yes	Standard Class	Standard class is the expected standard of travel permissible. Tickets can be purchased through the Travel Management Company or purchased locally and claimed via expenses with a supporting receipt.
Railcards	No		Railcards cannot be reimbursed as they are deemed a taxable benefit by HMRC.

5.1.3 Air Travel

Category	Allowable Cost	Maximum Rate	Comments
UK Air Travel	By Exception	Economy Class	UK air travel is strongly discouraged unless required to accommodate individuals with reasonable adjustments or as part of an international connection. Any exceptional circumstances will require appropriate approval prior to travel (see 4.1 above).
Air Travel - Economy	Yes	Economy Class	Economy class is the expected standard of travel
Air Travel – Premium / Business Class	By Exception		Premium or business class travel may only be booked if approved in advance by the relevant approver (see section 4.1), and where it is required to meet: • Reasonable adjustments (e.g. health or accessibility needs), and/or • Business effectiveness (e.g. enabling productivity during long-haul travel) Where an exception is approved, the traveller must select the most cost-effective option available taking into account both the airline and class of travel.
Air Travel – Friends / Family	No		These costs are not reimbursable under any circumstances
Airline Seat Selection & Seat Changes / Upgrades	No		These costs are not reimbursable under any circumstances
Airport Lounge	No		These costs are not reimbursable under any circumstances.

			Personal loyalty points may be utilised to access lounges, but any cost will not be reimbursed by the University.
In-Flight WiFi	By Exception		Reasonable costs to access communication whilst in-flight can be approved in exceptional circumstances where it is essential for business use. Any exceptional circumstances will require appropriate approval prior to travel (see 4.1 above).

5.1.4 Other Travel

Category	Allowable Cost	Maximum Rate	Comments
Car Parking	Yes		Reasonable parking costs incurred whilst on university business are allowed with a supporting receipt. The cost of parking for your normal place of work is not permissible, and public transport must be considered as the preferred alternative within Swansea.
Parking / Speeding or other Fines	No		These costs are not reimbursable under any circumstances.
Toll, Congestion or Clean Air Zone Charges	By Exception		Journeys should be planned in advance to avoid such charges where possible. Where unavoidable, receipts or evidence of transactions must be provided.
Tourist Taxes	Yes		Fees imposed by the destination and usually payable locally are allowable. Claimable via expenses with supporting receipts submitted with the claim.

Travel Visas	Yes		Travel visas can be booked through the Travel Management Company or arranged directly and claimed via expenses with supporting receipts.
Travel Vaccinations	Yes		Some vaccinations are available free on the NHS. Where recommended vaccinations are only available privately, these costs can be reimbursed.
Passport Costs	By Exception		Standard costs for passports, renewals and updates will not be reimbursed. Where additional pages are required due to frequency of business travel, the incremental costs can be claimed. Any exceptional circumstances will require appropriate approval prior to incurring the costs (see 4.1 above).

5.1.5 Accommodation

Category	**Allowable Cost**	**Maximum Rate**	**Comments**
UK Accommodation	Yes	£190 – Major Cities (London, Edinburgh, Manchester, Birmingham Only) £130 – Rest of UK	Maximum rates are inclusive of breakfast, taxes and fees. Costs incurred above maximum rates will not be reimbursed under standard policy. Exceptions – such as unavoidable last-minute bookings at higher rates require prior approval (see 4.1 above). Such claims must cross-reference the relevant Request to Travel form declaring relevant approvals.
UK Pre-Flight Accommodation	By Exception		Overnight stays before a UK flight are not normally reimbursable. Any exceptional circumstances (e.g. timing of travel or value for money

			considerations) will require appropriate approval prior to travel (see 4.1 above).
Overseas Accommodation	Yes	Location specific room rates available here: Expenses rates for employees travelling outside the UK - GOV.UK	HMRC worldwide rates are considered reasonable for overseas accommodation and should be used as a guide for maximum costs. Costs incurred above these rates will require appropriate approval prior to travel (see 4.1 above).
Per Diem Hotel Rates	Yes	Agreed by location in line with HMRC expense rates (see above).	Per Diem rates can be agreed in advance with the Director of Procurement for Countries with frequent business travel. Once approved, the applicable day rate will be available for selection via the ABW expense claim drop-down menu Receipts are not required for Per Diem claims, but they must be supported by the round-trip flight details, confirming the length of trip.
Conference Attendance & Accommodation	Yes		Employees can use accommodation and meal options provided or recommended by the conference organiser, even if these exceed HMRC rates. If these are already included in the conference package, standard accommodation and subsistence allowances do not apply. Where not provided, normal Travel and Expenses Policy rates apply. Value for money should always be considered and relevant approvals from line manager / budget holder / head of school should be sought prior to booking.
Airbnb	Yes	Capped at UK / Overseas maximum	Airbnb bookings are not encouraged due to risks with safety standards and duty of care. Appropriate risk

		accommodation rates	assessments and approvals must be sought prior to booking. Claimable via expenses with supporting receipts.
Accommodation for Family / Friends	No		If a larger room or property is booked due to travel with family / friends, only the equivalent cost for single occupancy will be reimbursed. Evidence of the comparison of costs is required.

5.2 Allowable Subsistence (food, refreshments, other costs)

Category	Allowable Cost	Maximum Rate	Comments
UK Subsistence	Yes	**Hours Away** / **Max. Rate**: 4-6 – £10 7-12 – £20 13-24 – £45 **The banded rates above are <u>not</u> cumulative and capped at the maximum £45 a day.*	Staff away from their contracted place of work (typically Swansea Campuses) on University business for more than 4 hours are entitled to claim subsistence in line with the banded rates. The **<u>maximum</u>** claimable rate for 24 hours away from your contracted place of work is £45. Claims for subsistence *(excluding alcohol which is not allowable)* supported by receipts will be reimbursed up to the maximum rates shown. Only one band applies per day.
Self-Catering Subsistence	Yes	£20 per day	For longer term trips where staff are practically able to self-cater, a reduced day rate should be applied to the maximum rate shown. Where self-catering is not practicable, the UK subsistence rates can apply.

Gratuities / Tips	Yes		Reasonable gratuities / tips can be claimed additional to subsistence rates but must be itemised on the receipt. Tip amounts that are deemed excessive may be rejected and not reimbursed.
International Subsistence	Yes	Location specific subsistence rates available here: Expenses rates for employees travelling outside the UK - GOV.UK	HMRC worldwide rates are considered reasonable for overseas subsistence and should be used as a guide for maximum costs. See section 3.3 above for guidance on receipts and supporting documentation. Costs incurred above these rates will require appropriate approval prior to travel (see 4.1 above) and individual receipts must be submitted with the claim.
International Per Diem Subsistence	Yes	Agreed by location in line with HMRC expense rates	Per Diem rates can be agreed in advance with the Director of Procurement for Countries with frequent business travel. Once approved, the applicable day rate will be made available for selection via the ERP (ABW) expense claim drop-down menu. Receipts are not required for Per Diem claims, but they must be supported by the round-trip flight details, confirming the length of trip.
Alcohol	No		Alcohol is not a reimbursable expense under subsistence for personal use or staff-only events. See Hospitality (5.3 below) for allowable expenses in relation to entertaining visitors.
Self-Catering Subsistence	Yes	£20 per day	For longer term trips where visitors are practically able to self-cater, a

			reduced day rate should be applied to the maximum rate shown.

5.3 Hospitality and Events

Category	Allowable Cost	Maximum Rate	Comments
Entertaining Third Parties	Yes	Daytime: £25 per attendee Evening: £50 per attendee	Costs incurred for entertaining third parties may be claimed when they are directly related to University business, are proportionate and reasonable, are pre-approved and clearly documented with business purpose and names / affiliations of all attendees. A Staff-to-Guest ratio of 1:1 is suggested and should not exceed 2:1. Any exceptions will require appropriate approval prior to incurring the cost (see 4.1 above).
Alcohol	Yes		Alcohol may be included for hospitality / events where it is served in moderation, forms part of a meal or formal reception and is offered to external guests when entertaining. Any exceptions will require appropriate approval prior to incurring the cost (see 4.1 above).
Personal celebrations / staff-only social events	No		Hospitality must not be used for personal celebrations or staff-only social events.
Internal Meetings / Events	No		Costs of internal meetings, refreshments or working lunches are not claimable through expenses. Food and drink for internal meetings or events can be ordered via Catering Services

5.4 Miscellaneous Items

Category	Allowable Cost	Maximum Rate	Comments
Relocation Costs	By Exception	£2,700 standard rate Up to £8,000 for Professorial	Subject to the agreed terms of an individual's employment contract. Consult with your People Services Business Partner for any queries. Any exceptions to normal limits must be approved in advance by Remuneration Committee. See HMRC Guidance for eligible costs.
Global Mobility	No		Not claimable through expenses. See the Global Mobility webpage for more details.
Individual Professional Memberships	By Exception		Individual memberships or subscriptions to professional bodies are a personal liability and not typically reimbursed through expenses.
Publications & Journals	No		Publications and journals purchased privately will not be reimbursed
Interview Expenses	By Exception		Reasonable expenses in line with this policy may be reimbursable with prior approval from the relevant budget holder.
Gifts for Visitors	Yes	£50 per gift	Staff may only offer or accept gifts when: • The value is reasonable and proportionate, capped at £50. • The gift is not intended to influence decisions. • Received gifts are declared and recorded in accordance with Anti-Bribery Guidance

			Gifts may be purchased for visiting speakers or hosting entities where it is customary to do so and the gesture supports University business or cultural expectations.
Gifts for Swansea University Staff	No		These costs are not reimbursable under any circumstances.
Eye Tests and Glasses	No		Not claimable via expenses. You can click here to [Request an eye test voucher.] More information available here: [University Eye Care Scheme]
Computer Accessories	By Exception		Standard computer accessories such as a mouse, keyboard, headset, docking station, laptop charger, and monitor are not reimbursable travel expenses. These items are considered standard University issue and should be obtained in advance through Digital Services: [Accessories - Service Centre] Travellers are expected to ensure they are appropriately equipped prior to departure. In exceptional cases where a genuine need arises during travel, any related costs must be approved (see section 4.1). ***Any such items purchased will remain the property of Swansea University.***
Computer Hardware, Software, Mobile Phones	No		Hardware, hardware repairs, software purchases and mobile phones are not allowable travel expenses under any circumstances.

			These items must be ordered directly through the Digital Services Helpdesk via the following links: Hardware - Service Centre and Software - Service Centre
Equipment for Home Working incl. Broadband	No		Not usually an allowable expense. See the Agile Working Policy for further details.

Please Note: Only the expenses explicitly listed in this policy are considered allowable. If an expense is not included in the list, it should be assumed to be non-reimbursable unless prior written approval has been obtained.

Please check in advance with the Purchasing team or your PSU / Faculty lead if you are unsure.

4. RELATED POLICIES AND PROCEDURES

Where applicable this Policy is to be read in conjunction with the following University Policies and Procedures:

- Health and Safety Policies
- HS&R International Travel policy
- Motor Insurance
- Travel Insurance
- Counter Fraud Policy
- Anti-Bribery Guidance
- Misuse of Drugs and Alcohol Policy
- University's Payment Card Policy and Procedures
- Global Mobility guidance
- Sustainability Policy
- Cyber Security Policy
- Budget-Holder-Policy.pdf
- Off Campus Activities and Fieldwork

5. REVIEW, APPROVAL & PUBLICATION

This policy will be reviewed at regular intervals, initially every six months to ensure it is supporting delivery of the Universities' strategic objectives. Minor updates will be consulted with PSLT and FLT members, material changes will require SLT approval.

The policy may also be updated in response to specific triggers such as changes in legislation, outcomes of the business planning process or feedback from travellers.

Updates for the policy will be communicated via the University staff portal and email notifications within 30 days of the update.

The policy will be published on the Procurement webpage here and accessible via the Finance ServiceNow knowledge base here.

6. ANNEXES

Annex 1 - Approvals Matrix & RACI

Annex 2 - Internal Control Procedure

7. DOCUMENT CONTROL INFORMATION

Document Name	Travel and Expenses Policy
Owner	Richard Milligan, Director of Procurement, Finance
Version Number	1.0
Equality Analysis Form Submission Date	1st April 2026
Approval Date	28th January 2026
Approved By	SLT – 28th January 2026 JCNC – 6th March 2026
Date of Commencement	8th Apr 2026
Date of Last Review	July 2024
Date for Next Review	7th Apr 2027
Related University Policy Documents	See section 4 above
For Office Use – Keywords for search function	

Annex 1 - Approvals Matrix & RACI

Request	Purpose	Approver	Approver Purpose
Health and Safety UK / International Travel Risk Assessment:	To ensure all risks, controls and arrangements are considered for safe travel and duty of care	Line Manager / Supervisor	Authorisation of **Green** or **Amber** risk for UK or international travel
		Faculty Review Panel / Head of School / PSU Director	Authorisation of **Amber** and **Red** risk for UK or international travel
		Executive Dean / SLT Lead	Authorisation of **Red** risk for UK or international travel
ServiceNow Request to Travel Form:	To capture business justification of travel, anticipated costs and declaration of approvals	Traveller / Claimant	Self-declaration for White Risk (UK) travel, understanding of Travel & Expenses policy and declaration of offline approvals
		Line Manager / Supervisor	Offline approval that travel is operationally justified

		Budget Holder	Offline approval that budget is available for travel and contingency costs and is financially justified
Out of Policy Exceptions	To capture justification and approval for all out of policy exceptions	Head of School / PSU Director	Advance authorisation of policy exceptions including spend above policy ceiling rates, airport transfers, premium class rail or air travel
		Executive Dean / SLT Lead	Advance authorisation of policy exceptions relating to business class travel, gifts, alcohol and hospitality

RACI Legend:

R = Responsible: does the work / prepares the request

A = Accountable: owns the decision and outcome; final sign-off

C = Consulted: provides input prior to decision

I = Informed: notified after decision / for monitoring and audit

Scenario	Traveller / Claimant	Line Manager / Supervisor	Budget Holder	Faculty / PSU Review Panel	Director of Strategic Faculty Operations	Head of School / PSU Director	Exec Dean / SLT Lead	Director of Procurement	Purchasing Team
UK Travel - ServiceNow Request to Travel (White Risk)	✓ (R)	✓ (A)	✓ (A)						✓ (I)
UK Travel - Green Risk Assessment	✓ (R)	✓ (A)	✓ (A)						✓ (I)
UK Travel - Amber Risk Assessment	✓ (R)	✓ (A)	✓ (A)			✓ (A)			✓ (I)
UK Travel - Red Risk Assessment	✓ (R)	✓ (A)	✓ (A)				✓ (A)		✓ (I)
International Travel - ServiceNow Request to Travel	✓ (R)	✓ (A)	✓ (A)						✓ (I)
International Travel - Green Risk Assessment	✓ (R)	✓ (A)							✓ (I)

International Travel - Amber Risk Assessment	✓ (R)	✓ (A)		✓ (A)					✓ (I)
International Travel - Red Risk Assessment	✓ (R)	✓ (A)		✓ (A)		✓ (A)			✓ (I)
International Travel - Red + (>4 risk rating) Assessment	✓ (R)	✓ (A)		✓ (A)		✓ (A)	✓ (A)		✓ (I)
Out-of-Policy Exceptions	✓ (R)	✓ (A)	✓ (A)			✓ (A)	✓ (A)		✓ (I)
Reasonable Adjustments	✓ (R)	✓ (C)	✓ (A)			✓ (A)			✓ (I)
Adding New Per Diems to ERP (ABW)	✓ (R)		✓ (C)		✓ (C)	✓ (C)		✓ (A)	✓ (I)
Final Escalation / Arbitration of Disputes	✓ (R)	✓ (C)	✓ (C)		✓ (C)	✓ (C)	✓ (C)	✓ (A)	✓ (I)

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Annex 2 - Internal Control Procedure

<table>
<tr><th colspan="2">Internal Control 1 – Audit Review</th></tr>
<tr><td>1.1</td><td>Post-payment audit:
Random sampling or targeted auditing after payment</td></tr>
<tr><td>1.2</td><td>Review of:
Expense receipts and supporting documents
Compliance with T&E policy (e.g., spend limits, approved expense categories)
Approvals and authorisations
Expense patterns and anomalies
Duplicate claims or split transactions
Use of corporate card vs. personal reimbursement
Currency conversions and exchange rate accuracy</td></tr>
<tr><td>1.3</td><td>High-Risk Indicators:
Missing receipts where mandatory
Non-business-related expenses
Repeated policy violations
Weekend/holiday claims
Out of policy exceptions without justification (e.g. First-class rail, business class flights)
Excessive meal, alcohol, mileage or accommodation charges
Split receipts to bypass limits</td></tr>
<tr><th colspan="2">Internal Control 2 - Escalation</th></tr>
<tr><td>2.1</td><td>Level 1 - Employee
If an issue is found (e.g., missing documentation, suspected error), request to the employee for:
Presentation of receipts
Clarification
Correction of claim details</td></tr>
<tr><td>2.2</td><td>Level 2 – Line Manager / Approver
Escalated if:
Approver approved a non-compliant claim
Clear training issue
Repeated non-compliance arises</td></tr>
<tr><td>2.3</td><td>Level 3 – Head of Purchasing / Director of Procurement
Escalated for:
Policy breaches
Non-responders to audit requests</td></tr>
</table>

	• High-value or high-risk exceptions **Escalated when:** • There is suspected misuse or fraud • Continuous behaviour despite warnings • Disciplinary action may be required
2.4	**Level 4 – Chief Financial Officer / Internal Audit** **Triggered by:** • Significant fraud • Systemic issues • External audit requests • Legal exposure
Internal Control 3 - Reporting	
3.1	Monthly reports to Finance, Faculty and PSU leadership: • Total claims submitted • Exceptions flagged • Policy breaches • Patterns of non-compliance
3.2	Quarterly reports to Senior Leadership / Audit Committee: • Trends in non-compliance • Top repeat offenders • Identified fraud cases • Control weaknesses and system recommendations