Royal College of Art

Sustainable Travel, Entertainment and Expenses Policy

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Contents

1. Introduction

1.1. Purpose

The purpose of this policy is to set out the procedures that need to be followed when making business travel arrangements and claiming reimbursement for expenses that have been incurred in connection with College business.

The key objectives of this policy are:

- To set out the College's policy relating to business travel and subsistence, business entertainment and other expenses, including the types of expenditure that can and cannot be reimbursed;
- To minimise use of the Expenses process, which should only be used when it is not possible and/or practical for the College to pay for the goods or services directly
- To reduce the environmental impact of the College's business travel wherever possible;
- To achieve best value for money while maintaining safety and ensuring reasonable standards of service, comfort and convenience for those who need to travel on College business; and
- To ensure that the College complies with HMRC rules and requirements for business expenses.

Provided that these rules and procedures are followed, no additional tax or National Insurance Contribution liability will arise, and staff need not report details of expenses reimbursed within their tax returns.

1.2. Scope

This policy applies to the following groups of people if they are booking travel through the College, regardless of the funding for the travel:

- Employees of the College, guest lecturers and one-off staff, including travel funded by an external organisation but booked through the College;
- Travel funded by an external organisation but booked through the College's processes
- Students of the College who are required to travel for learning and research purposes;
- Council members claiming expenses; and
- Other representatives of the College (e.g., visitors) where travel is directly related to academic (learning and/or research) purposes organised by the College.

This policy does not apply to:

- Individuals that are self-employed, or work as contractors or consultants for the College where the College is not paying for the travel;
- Employees of the College whose travel is booked through **and** funded by an external organisation.

The principles within this policy shall apply to any expenditure related to travel and entertainment and to any expense claim submitted to the College, regardless of funding source.

The policy also applies to all expenditure on an individual's College credit card (NatWest OneCard – please see the associated Credit Card Policy).

Heads of Programme and Departments are responsible for ensuring all members of the school or department are made aware of this policy and the consequences of failing to comply. Compliance is mandatory and subject to audit. Breaches will be taken seriously, and non-compliance may lead to disciplinary action.

1.3. Responsibilities

- Claimant – responsible for ensuring that their claim is in line with all the requirements set out in this policy and any additional requirements established by research or other external funders. By submitting an expense claim, claimants are confirming compliance.
- Line manager/supervisor/Principal Investigator (optional) – if required by the Head of Programme or Department (or delegate), confirms that the activity has taken place and supports a genuine business need, and that the activity was approved prior to expenditure being incurred.
- Budget holder – if required by the Head of Programme or Department (or delegate), confirms that the activity is appropriate to be met from their budget and there is budget available.
- Head of Programme or Department (or their delegate) – has financial authority to approve claims in line with the College's Scheme Financial of Delegation (part of the Financial Regulations). By approving the claim, the Authoriser confirms that:
  a) Each expense complies with the principles and requirements set out in this policy and any additional requirements established by research or other external funders;
  b) The cost was incurred solely for business purposes;
  c) Only actual and evidenced costs are reclaimed, the claim is correct, and all receipts are attached;
  d) Budget is available and the budget coding used is correct;
  e) Tax implications have been considered and any appropriate actions have been taken to ensure that relevant items have been flagged to the Finance department for the application of tax.

  Ensuring that expense claims are supported by receipts, and that the receipt amounts are the same the amounts being reimbursed, minimises the likelihood of the claim including a taxable benefit.
- Finance department has the following responsibilities:
  a) authority to challenge claims if the information provided does not confirm compliance;
  b) will hold departments to account for compliance with this policy;
  c) ensure that all tax treatment is correct;
  d) Pay the expenses promptly, within 7 days of the claim completing the approval process, subject to the claimant submitting verified bank details.

The College assumes no obligation to reimburse any expense claim that fails to comply with this policy. Submitting, or attempting to submit, a false claim shall be treated as a serious disciplinary offence.

2. Sustainable Travel Policy

In-person research and teaching, as well as national and international collaboration, are key to what we do at the RCA, and we know that travel is an important element of College life. However, we also know that travel does contribute to the RCA's impact on the planet, particularly travel in cars and on planes due to the high emission intensity of travel, particularly through aviation.

The climate crisis presents an opportunity to rethink the way in which we travel and to adopt a climate conscious approach to travel, thinking how we can use lower carbon modes of travel and planning travel efficiently to minimise emissions from travel. This policy is intended to support our staff in making these decisions wherever possible and appropriate.

To help us keep the environmental impacts of our travel to a minimum, everyone is encouraged to follow these key principles for sustainable travel:

- Consider whether the journey is absolutely necessary - including whether meetings could be held virtually, or in-country activities delivered by people already there;
- Plan ahead to ensure that trips are as efficient and cost-effective as possible;
- Minimise overall journeys by travelling less frequently, grouping activities together and staying for longer;
- Choose the most carbon-efficient mode of travel – the College will support this, even if it is slower or more expensive;
- Use train and other more sustainable transport methods wherever possible, either for all or part of a journey;
- Where flights are necessary, consider the most carbon efficient ways to fly;
- Avoid flights to destinations in mainland United Kingdom and to European destinations reachable by rail in fewer than 8 hours from London terminals (including changes etc.).

2.1. Short Haul Flights vs Train

There are often more sustainable ways of reaching a destination rather than taking a short haul flight. Train should be the first choice for travel within mainland UK destinations and to European destinations reachable by rail in fewer than 8 hours from London terminals (including changes etc.) - even if it is more expensive. Flights can be taken in exceptional cases, (see section 2.6), flights are permitted to Northern Ireland and the islands of the UK.

Destinations fewer than eight hours from London by train could include the following destinations, depending on timetables: Paris, Lille, Brussels, Rotterdam, Amsterdam, Strasbourg, Lyon, Marseille, Bordeaux, Ghent, Luxembourg, Geneva, Basel, Zurich, Cologne, Frankfurt or Stuttgart.

The same policy applies to travel within international jurisdictions as part of a longer trip (e.g. within China) where the destination is reachable by rail in fewer than eight hours from the traveller's starting point, providing travelling by train is a practical and safe option.

To support staff making sustainable travel choices, standard class private sleeper cabins are within policy.

Should staff members wish to take train journeys of over eight hours or make use of other modes of transport (e.g. ferries for crossings to Europe or the UK Islands), this is permitted by this policy. Such plans should be discussed with the traveller's line manager before booking to ensure this decision is safe and manageable within workload.

2.2. Premium Economy Flights

To support the College's Sustainability aims Economy Flights are preferred. However, Premium Economy is allowed in the following circumstances:

- The flight duration is 7 hours or more, **and** one of the following cases also applies:
- The traveller will be working either at the overseas destination or when returning to the UK, within 24 hours of landing. (e.g. returning to the UK on Sunday afternoon and working on Monday afternoon). This exemption does not apply if the traveller has taken leave between finishing work engagements and returning.
- The flight has to be overnight to allow for other commitments to be met.

Other exceptional circumstances for exemptions apply (please see section 2.6 below). In circumstances where Premium Economy is allowed, should a staff member wish to take a more sustainable journey and fly Economy, this is allowed under the policy.

2.3. Business class

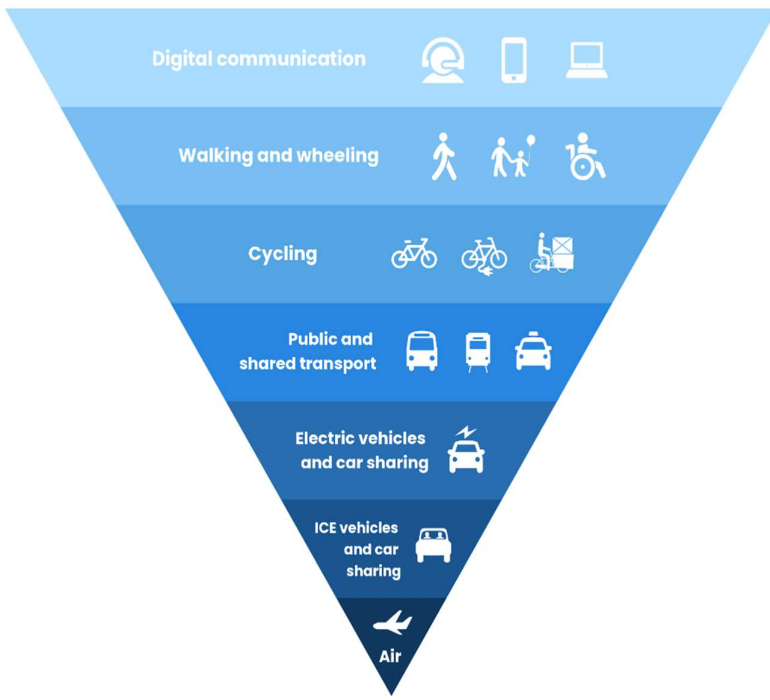
Business class is not allowed except in exceptional cases (please see section 2.6 below).

2.4. First class

First class travel is not permitted under any circumstances, even if it is cheaper than other classes of travel, due to its environmental impact.

2.5. Travel Guidance

Staff are encouraged to use the Energy Saving Trust's Travel Hierarchy as a helpful tool to identify the most carbon-efficient and sustainable mode of travel. This tool supports you in choosing the most sustainable mode even if it is more expensive.



Source Energy Savings Trust

2.6. Exceptions

It is recognised that there will need to be exceptions to the policy. These fall into two broad categories, those relating to Equity, Diversity and Inclusion and some more general exceptions. Each is dealt with in turn:

2.6.1. Equality, Diversity and Inclusion

An Equality Impact Assessment has been completed against this policy and has found the following mitigations:

- The College recognises the legal duty to make reasonable adjustments for disabled staff (which may also include staff with long-term health conditions). Reasonable adjustments for disability could include adjustments to the mode of travel, class/comfort, route, use of public transport, or being accompanied by a companion/guide. Any exception under this mitigation will need to be requested and approved by the line manager in advance of the travel.

- The College also recognises that departments may need to make exceptions and accommodations since an individual's protected characteristics to take account of the needs and safety of the person travelling or to avoid direct or indirect discrimination. Accommodations could include adjustments to the mode of travel, class/comfort, route, use of public transport, additional safety provisions to address specific needs of individuals from protected groups.

2.6.2. General Criteria

Appropriate criteria for deviation from the sustainable travel principles may include:

- Exceptions may also be valid in cases due to medical conditions that do not amount to a disability (e.g. a short-term impairment such as a broken leg), where the requirements of the policy are impractical, in emergency situations and in other exceptional circumstances;
- Safety considerations (e.g. in some countries/regions public transport may not be sufficiently safe);
- Caring responsibilities, where a longer time away would mean you are unable to make the trip;
- Staff wellbeing where the staff member needs to travel repeatedly in a short period with no opportunity for leave to recover;
- Travel to high-profile international events with intense schedules immediately on arrival;
- Flights where a third party is funding and booking the travel.

2.6.3. Approval of Exceptions

Any exceptions made under these mitigations require prior written approval in advance of the travel as follows. Only one approval is required, as appropriate:

- the Director of People & Culture with regard to the acceptability of the mitigation
- the Chief Financial Officer/Deputy Director of Finance with regard to the cost

The exception authorised by the Director of People & Culture and the Chief Financial Officer/Deputy Director of Finance must be attached to the TMC booking request so that the quote may be issued.

3. Making Business Travel Arrangements

Travellers shall consult their School General Manager, line manager or department administrator to ensure bookings are made in accordance with College policy and processes. Travel and accommodation should be booked via the College's Travel Management Company wherever possible (please see section 3.8).

3.1. Pre-trip Approval

The College has a duty of care for its staff and students under the Health and Safety at Work Regulations, which extend to travelling in connection with any College business.

Travellers shall obtain prior permission to travel by completion and authorisation of the Travel Request within Unit 4. Prior approval by the budget-holder is required before any travel or accommodation may be booked.

3.2. Request for Leave of Absence

Academic staff travelling for student recruitment and other business purposes must complete a Request for Leave of Absence form and obtain the approval of the Pro-Vice Chancellors or Dean of School at least one month prior to travel. The form can be downloaded from the intranet at

https://intranet.rca.ac.uk/hr-forms/

It is recognised that in exceptional circumstances this may not be possible, however in these circumstances leave shall at least be approved in advance of travel dates.

On approval of the Leave of Absence, the traveller must then complete the Travel Request within Unit 4. This includes details that are required to cover the traveller for insurance for the purpose of College business when overseas. Once approved, the budget-holder is required to approve the spend before a booking can be made.

In general, time spent travelling during the day is considered to be working time and best efforts should be made to work during that time. It is permitted to claim for Wi-Fi to facilitate that. While abroad it follows that time spent working is work time and time spent not working (eg a day where there is no activity and no work done) should be treated as annual leave or, if it falls over a weekend, part of a normal weekend. This can however be balanced against any TOIL occurred as part of the trip through eg long travel days or evening/weekend working.

3.3. Travel insurance, risk management and visas

The College has a duty of care to its travellers under the Health and Safety at Work Act, requiring those staff authorising overseas travel to ensure that staff or students have carried out an appropriate risk assessment before approving any trip. Procedures, guidance and risk assessments for planning trips can be found at:

https://intranet.rca.ac.uk/travel-risk-assessment/

The College has a central travel insurance policy for contracted staff, Associate Lecturers and students travelling overseas on College business. For a trip that may require specific insurance, the policy shall be checked by the traveller in advance to ensure cover is in place.

For the insurance cover to apply, travellers shall fully complete and submit the Travel Request in Unit 4 at least 14 days prior to the date of travel or insurance cover may not apply. The policy provides medical cover and a 24-hour helpline should any assistance be required whilst the traveller is abroad.

Travellers should take a copy of the travel summary policy with them as it includes contact details for use in the event of an emergency. Details of the College's business travel insurance policy will be sent on approval of the Travel Request. It can also be found at:

https://intranet.rca.ac.uk/finance-regulations-and-policies/

In the event of a claim, travellers shall complete the appropriate form (and attach original receipts if applicable) via the Employee Centre (Service Now) within the Finance – Insurance section. Claim information and documentation will be forwarded to the insurer. For further advice submit a query via the Employee Centre (Service Now) within the Finance – Insurance section. The forms can be found at:

https://intranet.rca.ac.uk/finance-forms/

Travellers shall assess the risks associated with their trip prior to travel and make a judgement about whether there may be a need to amend their plans. Staff and students shall consult the UK Government website https://www.gov.uk/foreign-travel-advice, which provides specific travel advice on all countries of the world, including advice on risks from crime, health, terrorism and natural disasters. Further advice shall be sought from the HSE Manager.

Staff and students are not normally permitted to travel to any country where the FCDO advises against non-essential or all travel. Any member of staff or student wishing to travel to a country or location where an FCDO advisory is in place shall seek prior written approval from the Chief Operating Officer before booking any travel arrangements.

Travellers must ensure that they have the appropriate travel documents required for the travel, including a valid passport complying with all passport rules for the destination and transit countries and visas as needed allowing them to undertake work in the destination country. This includes when the trip combines business and personal travel as described in section 3.5.

When travelling, the safety of staff and students should always be our prime concern. This means that where flexibility is required within this policy to ensure safety, it will be supported.

3.4. Information Technology and Risk Management

In line with the existing information security policies colleagues travelling within the UK or in overseas jurisdictions not identified as high risk:

- should only access data using a company owned laptop;
- should only access data using OpenVPN when out of the office environment - as this provides secure remote connectivity; and
- should ensure MFA authentication is used in all circumstances.

If travel is planned to high-risk areas, such as Belarus, Syria, Russia, China, Iran or North Korea, travellers should contact the Service Desk. The ServiceDesk will be able to provide temporary clean laptops and phones for people travelling to those areas.

3.5. Combined business and personal trips

Combining business and personal travel is acceptable where the traveller meets all of the costs relating to the personal element of the trip. For example, a member of staff attending an overseas conference may wish to extend the trip to include a holiday.

Business trips must not be planned solely for the purpose of facilitating personal travel or private business. The College's travel insurance will not cover the traveller for personal travel so private travel insurance must be taken out to cover the personal element of the journey.

Premium Economy flights should not be used either before or after a period of personal holiday, even if that holiday is attached to a business trip.

3.6. Travel between home and the College

Costs of travel between an employee's home and the College are not reimbursable. However, the RCA does offer season ticket loans and operates a Cyclescheme.

3.7. Transfers and Taxis

Reasonable costs between home and the traveller's point of departure (eg St Pancras Station or Heathrow Airport etc.) can be claimed.

Where this journey is being made early in the morning or late at night because of the timing of the departing or arriving flight or train, the traveller can arrange a transfer. This is allowed when travel on public transport is not possible or safe. Staff travelling out of hours (before 7am or after 10 pm) for work purposes may use a taxi for safety purposes. Where possible, travellers should share transfers with colleagues to reduce costs.

Transfers can be booked through the TMC, especially in countries where safety is a concern. However, within the UK, Europe, US and other countries with safe and well-established private car systems, a taxi can be used personally and claimed via expenses as long as a receipt is obtained.

3.8. Travel Management Company (TMC)

Business travel shall be arranged in accordance with this Policy. In particular, all business travel and accommodation (including all UK and overseas rail travel booked while in the UK) shall be arranged through the College's preferred TMC. Travel shall be booked as far in advance as practicable to obtain the best possible value for money.

Details of the TMC can be found at:

https://intranet.rca.ac.uk/travel-management-company/

Why is it important to use the TMC?

- The College can better protect its business travellers by knowing where they are and how to contact them at any time, which is essential to keep them safe. The College has a legal duty to safeguard its staff and students while travelling on College business.
- The College can collect essential information about its carbon emissions relating to travel by using the TMC. The task is made very difficult to manage if travel bookings are uncontrolled.
- The College has a responsibility to manage its expenditure effectively. It spends over £500,000 annually on work related travel and trips. Using the TMC and applying the travel policy helps achieve that aim far better than if spend is uncontrolled.
- Generally, the TMC obtains competitive fares and hotel rates. They also save valuable time. If you feel you can obtain a better fare or hotel rate elsewhere, challenge the TMC to match it. They often can. **In any case the booking must still be made through the TMC.**
- As well as flights and accommodation, the TMC should also be used to book UK rail travel, Eurostar rail travel, airport and railway station transfers and vehicle hire.
- If anything goes wrong with your booking or you need urgent changes due to an emergency situation, the TMC can manage this outside of hours and much more quickly and effectively than you or the RCA team.

Booking your own travel:

- **Takes up your time and the College's time**
- **Means carbon emissions data can't be collected properly.**
- **Means costs can't be managed properly.**
- **<u>Most importantly, it puts your own personal safety at risk.</u>**

3.9. How to book using the TMC

In order to book travel via the TMC, please do the following:

a) Submit a Travel Request through Unit4 as far in advance of travel as possible

b) Once the Travel Request is authorised, raise a purchase order for the authorised amount and either use the TMC online booking tool or contact the TMC directly to book travel and accommodation. It is recommended that the traveller uses the online booking tool wherever possible.

c) If the cost of the booking with the TMC is higher than the estimated in the travel request but within policy you may complete the booking using the purchase order. When the invoice is presented by the TMC it will be matched to the PO and the further approval requested for the additional spend.

Staff may only book travel and accommodation through an alternative supplier where prior written confirmation is obtained from the College's TMC that they are unable to meet the traveller's reasonable requirements in advance of booking; or where the entire trip is being funded by and booked by a third party.

3.10. Cash Advances for Subsistence When Travelling

The College does not offer the option of providing cash advances when travelling. If a member of staff is a frequent traveller they may request a College credit card to pay for incidental expenses. The member of staff will be required to obtain the approval of the Dean, Head of Department or equivalent for their department before the card can be provided.

A member of staff who travels infrequently may request a temporary College credit card just for that trip. It is recommended that the card be requested 28 days prior to the trip to guarantee it will be available prior to departure.

If a traveller does not possess a College credit card and did not request one within the defined timetable, incidental expenses can be claimed back through an expense claim. Expense claims will be paid within 7 days following approval and can be submitted while overseas to ensure that an individual is not our of pocket for an extended period of time.

4. Claiming expenses

4.1. How to reclaim expenses

The rules of this policy shall apply to all expense claims, regardless of funding source. Where funding has been provided by an external funding body (research or external sponsor), all expenditure shall additionally comply with the terms of the funding agreement. If the rules conflict, staff should seek advice from the Finance Team (apqueries@rca.ac.uk). All payments of expenses are subject to HMRC rules.

The rules of this policy shall apply irrespective of the payment method and shall apply equally to credit card transactions, purchase orders/invoices and individual expense claims.

The College is committed to carrying out its academic and business functions in an honest and ethical manner and is committed to the prevention of bribery and to observing the provisions of the Bribery Act 2010. The College will not tolerate bribery or other improper conduct within or outside the UK, either by employees or other individuals or organisations that perform services for or on its behalf. For further guidance please refer to the College's Anti-Bribery policy at:

https://www.rca.ac.uk/more/about-rca/official-information/college-policies-and-codes-of-practice/

All claims for expenses must be submitted via Unit 4. Guidance on how to do this can be found on the intranet. This requires that all receipts shall be scanned and uploaded along with the expense form on Unit 4 ERP.

Expense claims for the purchase of <u>goods and services (not hospitality)</u> valued in excess of £250 shall not be reimbursed.

Materials, goods and services will be purchased using the College purchase order.

All equipment, materials and goods for which staff members have been reimbursed shall remain the property of the College.

Staff members shall not submit claims for the purchase of:

- IT equipment (such as computers, laptops, printers, iPads, phone handsets, etc.) either on college credit cards or other methods without the prior written consent of the IT department (such consent to be attached to the expense claim or credit card reconciliation); or
- Furniture.

The College reserves the right to refuse reimbursement of expense claims which do not conform to this policy or for which staff members have not obtained appropriate approval. Expense or credit card claims for the purchase of IT expenditure will not be paid without prior approval from the Director of Technology or the Deputy Head of Technology.

4.2. Authorisation of expense claims

All claim forms must be authorised by the appropriate budget holder whose authorisation indicates that the expenses were necessarily incurred on college business.

Claimants shall not authorise their own expense claims and the approval of an officer more senior than the claimant shall be obtained.

- Expenses incurred by the Chief Financial Officer, Chief Operating Officer and Pro-Vice Chancellors shall be submitted for the approval of the President & Vice Chancellor.
- Expenses incurred by Deans shall be submitted for the approval of the Pro-Vice Chancellor, Academic.
- Expenses incurred by Department Directors shall be submitted for the approval of their line manager.
- Expenses incurred by the President & Vice Chancellor shall be submitted for the approval of the Chief Financial Officer.

4.3. Submission and payment of claims

Claim forms shall be submitted promptly and no later than 3 months after the expenses being incurred or before the Financial Year End in which the expenses were incurred.

Claims older than three months will not be paid.

4.4. Use of College credit cards for claiming expenses

Credit cards may be issued to members of the Vice-Chancellor's office, Deans, Heads of Programmes, Directors/Heads of Departments, General Managers or other employees where justified for College business. A member of staff requesting a card must first obtain the approval of the Dean, Head of Department of equivalent for their department. All requests shall then be subject to the approval of the Chief Financial Officer or Deputy Director of Finance.

College credit cards shall not be used to by-pass the purchase order system. However, cards may be used to make online purchases where the supplier cannot be paid by BACS for small and incidental items.

It is understood that there are costs related to travel (e.g. venue hire) where paying by BACS may not be possible. In this case there are several requirements:

- Firstly, it must be confirmed that paying by BACS is not possible.
- Secondly, the cost can be paid by Credit Card. When completing the credit card expenses it must be accompanied by a receipted invoice and confirmation that BACS is not a payment option.
- Where BACS is possible please ensure that the supplier is set up with sufficient time to make the payment to the venue.

Failure to provide the required information or to abide by the procedures issued by the Finance department for the use of such cards will result in the suspension or cancellation of the card. Receipts shall be attached to the completed credit card form and sent to **financial-accounts@rca.ac.uk** within the deadline stipulated by the Finance Team.

Members of staff issued with a College credit card shall be responsible for the security of the card and all purchases made using the card. Card holders shall not disclose their credit card details to other persons, or allow other persons to make copies of their card for future use.

Any personal expenses incurred by a credit card shall be deducted from the cardholder's salary.

The Credit Card Policy and guidance for the use of College credit cards is available at:

https://intranet.rca.ac.uk/expenditure/

5. Travel expenses

This section applies to all staff and sets out College policy as to how travel shall be paid for in most situations. In the case of unusual expense claims, guidance should be sought from the Chief Financial Officer or Deputy Director of Finance.

Expense claims shall not be made for travel between home and normal place of work, by any mode.

All bookings must be made via the TMC. The TMC will provide a range of options within a particular travel window. The traveller is required to choose the cheapest fare within that window.

5.1. Rail Travel

Category	Expenses Policy	Evidence / information for expense claims
Rail Travel (UK)	Travellers should book as far in advance as possible to obtain the cheapest rates. Tickets are generally released 12 weeks prior to departure. Rail travel to destinations in mainland United Kingdom shall be booked through the College's TMC (section 3.8), unless the TMC confirm in writing that they are unable to make the booking. Standard class shall be used for all journeys. Where the traveller has been working during the journey, reimbursement of Wi-Fi access costs may be made via expenses following submission and approval of an expense claim supported by receipts.	Written confirmation from TMC that they are unable to make the booking, plus receipt required. You must provide information relating to the journey (e.g. to/from) and provide the business reason for travel.
Rail Travel (Overseas)	Travellers should book as far in advance as possible to get the cheapest rates. Rail travel to overseas destinations shall be booked through the College's TMC (section 3.8), unless the TMC confirm in writing that they are unable to make the booking. If rail travel has to be booked while overseas, staff shall pay locally using their College credit card where possible, or where it is not possible, submit a claim for actual expense incurred. Standard class shall be used for all journeys.	Written confirmation from the TMC that they are unable to make the booking, plus receipt required. You must provide information relating to the journey (e.g. to/from) and provide the business reason for travel.
Rail Travel - WIFI	Where the traveller has been working during the journey, reimbursement of Wi-Fi access costs may be made via expenses following submission and approval of an expense claim supported by receipts.	Authorised expense claim supported by receipts.

Category	Expenses Policy	Evidence / information for expense claims
Oyster/ contactless cards	Oyster/contactless cards shall be used for travel within London where this is more economical than purchasing individual tickets. You cannot claim for travel to and from work.	If you claim for the use of an Oyster or contactless card for travel on College business you must provide a copy of your card's journey history (available only for registered Oyster and contactless cards).

5.2. Air Travel

Category	Expenses Policy	Evidence required for expense claims
Flights (Internal)	Internal flights (i.e. Mainland United Kingdom) are not permitted, even if they are cheaper than alternatives. Any exceptions shall be requested in advance of travel as described in section 2.6 Exceptions.	N/A
Flights (Overseas, Northern Ireland and islands)	Flights to overseas destinations shall be booked through the College's TMC (section 3.8). The permitted class of travel depends upon the following: **Economy**: preferred for all trips. **Premium economy** is only permitted as follows: May be used for flight duration of 7 hours and above **and** where either the traveller will be working within 24 hours of arrival or an overnight flight is required for work reasons. May also be allowed in exceptional cases as per section 2.6. Approval for exceptions must be granted in advance. **Business class**: is not permitted, except in exceptional circumstances. Approval for exceptions must be granted in advance (sec. 2.6). **First class** air travel is not permitted under any circumstances. "First class" travel with US airlines that only have standard and first class seats is treated as business class travel within this policy. **The rules around the class of travel apply regardless of cost.**	N/A

Category	Expenses Policy	Evidence required for expense claims
Flights - WIFI	Where the traveller has been working during the journey, reimbursement of Wi-Fi access costs may be made via expenses.	Authorised expense claim supported by receipts.
Flight Upgrades	Upgrades made at the College's expense are not permitted.	N/A

5.3. Cars/Cycles/Taxis

Category	Expenses Policy	Evidence required for expense claims
Business mileage - General	When driving a vehicle on College business parking charges, toll charges and congestion charges may be claimed. Fines of any kind may not be claimed under any circumstances. Airport parking charges may only be claimed if there is a business need for using a car from the airport.	Receipts for all charges must be provided.
Business mileage (private vehicle)	Staff using their own car on College business shall be responsible for ensuring that their insurance covers business use and shall submit a copy of their car insurance certificate with the claim. The College car mileage rate of [£0.45] and motorcycles of [£0.24] includes an element to cover insurance costs. Claims for fuel cost may not be made.	To make a claim, full details of the journeys claimed (including journey start and end locations) must be provided within the Unit4 ERP expense claim. The business reason for the journey shall be given within the narrative in the system.
Business mileage (cycle)	The College cycle mileage rate is [£0.20] per mile. No claim for cycle mileage shall be made if a staff member has a cycle under the Cycle to Work scheme.	To make a claim, details of the journeys claimed (including journey start end locations) must be provided within the Unit4 ERP. The reason for the journey must be given within the narrative in the system.
Rental vehicles	On some journeys it may be more cost effective to rent a vehicle rather than claim mileage. Hiring electric vehicles is within policy. In such cases, the traveller shall book the rental vehicle using the College's TMC (sections 3.8 and 3.9), unless the TMC	Written confirmation from the College's TMC that they are unable to make the booking, plus receipt required. You

Category	Expenses Policy	Evidence required for expense claims
	confirm in writing that they are unable to make the booking. When comparing costs of mileage and vehicle rental, account shall be taken of additional charges such as delivery, collision damage waiver and fuel. The cost of fuel may be claimed when driving a rental vehicle on College business.	must provide reason for travel and the start and end points of the journey. Receipts for purchasing fuel must be provided.
Transfers	Reasonable costs between home and the traveller's point of departure (e.g. St Pancras Station or Heathrow Airport etc.) can be claimed. Where this journey is being made early in the morning or late at night because of the timing of the departing or arriving flight or train, the traveller can arrange a transfer. This is also allowed when travel on public transport is not possible or safe. Staff travelling out of hours for work purposes (before 7am or after 10pm) then a transfer could be arranged. Where possible, travellers should share transfers with colleagues to reduce costs.	Transfers can be booked through the TMC, especially in countries where safety is a concern. However within the UK, Europe, US and other countries with safe and well established private car systems, a taxi should be used personally and claimed via expenses as long as a receipt is obtained.
Taxis	Business travel should use public transport wherever practical and safe. Taxis may only be used for urgent short distance travel, to transport heavy or bulky materials or in cases where public transport is either not available or not safe. Staff travelling out of hours for work purposes (before 7am or after 10pm) may also use a taxi. Where possible please share a taxi with colleagues who may be travelling to the same location. In all cases, reimbursement shall be subject to provision of original receipts. Section 5.6 covers tips. When travelling between RCA Campuses staff shall use the College shuttle.	Receipt required together with details of the journey undertaken with the names of all travellers.

5.4. Accommodation (Hotels/B&Bs/Guesthouses)

The College has special arrangements with London hotels and staff shall use these when a hotel room is required near the Kensington or Battersea Campus. Details can be found here.

Category	Expenses Policy	Evidence required for expense claims
General	Accommodation shall be booked through the College's TMC (section 3.8 and 3.9). For approved UK hotel providers near the Kensington or Battersea campuses, details may be obtained from finance@rca.ac.uk. A purchase order will need to be raised with the hotel directly, and guidance may be found here https://intranet.rca.ac.uk/expenditure/	N/A
UK accommodation	Hotel, B&B and guesthouse costs up to a maximum of £200.00 (inclusive of VAT) per overnight stay in London and £130.00 outside London may be booked via the College's TMC (section 3.8). It is expected that this will include breakfast. If expenditure exceeds this limit, prior budget holder approval is required as part of the Travel Request authorisation on Unit4 ERP. The budget holder must add a comment to the Travel Request authorisation detailing why the rate limit has been exceeded.	N/A
Overseas accommodation	Accommodation shall be pre-booked using the College's TMC (section 3.8 and 3.9). The College uses HMRC's published benchmark rates https://www.gov.uk/guidance/expenses-rates-for-employees-travelling-outside-the-uk as 'reasonable rates' guidance for overseas accommodation. It is expected that these rates will include breakfast. If expenditure is over the 'reasonable rate' due to, e.g. surge pricing for an event, prior budget-holder approval is required as part of the Travel Request authorisation on Unit4. The budget holder must add a comment to the Travel Request authorisation detailing why the rate limit has been exceeded. When booking accommodation, travellers shall consider personal safety and security, the available budget, and whether the accommodation is located within reasonable travelling distance from the working location.	N/A

Category	Expenses Policy	Evidence required for expense claims
	The overnight rates include all taxes and other non-optional charges related to staying at a hotel. If the total cost is in policy then the hotel may be booked.	
Unregulated Accommodation (e.g. AirBnB)	The College does not recommend the use of Unregulated Accommodation such as accommodation bookable through Airbnb. However, at the discretion of the Pro Vice Chancellors, Chief Financial Officer or Chief Operating Officer , the College will reimburse the cost of Airbnb accommodation for overnight stays. The risks relating to Airbnb accommodation shall be assessed in the usual way. Overnight accommodation guidance rates also apply for all Airbnb bookings. **Important note: Prior to booking, it is the individual's responsibility to undertake proper due diligence in regards to health and safety for themselves and of the establishment, and to obtain authorisation from the Pro-Vice Chancellors, Chief Financial Officer or Chief Operating Officer to book.**	
What should not be claimed.	No payment or payment in kind can be made for staying with friends and family.	N/A

5.5. Meals / Subsistence

Category	College Policy	Evidence required for expense claims
Breakfast, Lunch, Dinner	The College shall only reimburse entertainment and subsistence claims that are judged to be reasonable. The following limits shall include all service charges, tips and gratuities. If a trip includes an overnight stay in the UK then accommodation should be booked including meals. Where meals are not included with accommodation, subsistence meal expenses may be claimed up to a maximum of: Breakfast £10.00 (this may not be claimed where the room rate includes breakfast), Lunch £15.00 and Dinner £30.00. No costs shall be reimbursed for alcohol. If a trip includes an overnight stay abroad, subsistence may be claimed at the benchmark rates provided by HMRC. https://www.gov.uk/guidance/expenses-rates-for-employees-travelling-outside-the-uk. The HMRC benchmark rates indicate whether it is usual to include Breakfast or other meals in the hotel rate and may show nil as the allowance for breakfast (for example). In those cases it is expected that the relevant meals will be included in the hotel price. The subsistence rates may only be claimed where accommodation does not include meals. If a trip does not include an overnight stay then subsistence may be claimed up to as follows: 3-5 hours – £5.00, 5-10 hours – £10.00, over 10 hours – £15.00. Subsistence rates may also be used to cover tips not included elsewhere. Alcohol will not be reimbursed. Reasonable tips can be included, as long as they are included on the receipt.	Receipts required.

5.6. Other expenditure

Category	College Policy	Evidence required for expense claims
Laundry	When a business trip requires more than four nights away from home then laundry costs may be claimed as Incidental Personal expenses up to a maximum of £5.00 per day in the UK and £10.00 per day overseas.	Receipt required
What cannot be claimed	Employees may not claim for items of a personal nature, such as newspapers, alcoholic drinks, film hire or charges for the use of saunas, gymnasia or similar activities. Items included in a bill shall be deducted by the claimant from the expense claim. If paid with a college credit card, the staff member shall reimburse the College for the item.	N/A

6. College functions, events & meetings, and catering expenses

This section provides the rules for most types of functions, events, meetings, and catering, however in the case of unusual expense claims advice should be sought in advance from the Chief Financial Officer or Deputy Director of Finance.

Category	College Policy	Evidence required for expense claims
Catering for Internal Events and Meetings	The College will not pay for catering for any internal meetings. This is to ensure the College abides by HMRC rules that define hospitality provided to internal staff as a taxable benefit. Catering provided for internal events to which all staff are invited, such as all staff meetings, is allowed. Catering for all College functions, events or meetings taking place on College premises, shall be arranged via the College's caterers unless the event takes place in an RCA Students' Union managed area such as the Art Bar. No reimbursement shall be made, nor may expenses be charged to a College credit card, for any function, event or meeting catering unless the College caterer has declined or has stated in writing that they are unable to provide catering. If you require catering to be provided by another provider, you must have obtained prior written	Evidence of the College caterer's stated inability to provide the catering shall be required, together with evidence that a quote has been requested.

Category	College Policy	Evidence required for expense claims
	authorisation from either the President & Vice Chancellor's Office, Chief Financial Officer or Chief Operating Officer in advance of the booking. Catering is permitted for College training courses which are arranged by People & Culture.	
Catering for Meetings with external participants.	Where meetings are held with external stakeholders, catering may be provided only when the ratio of College employees to external guests does not exceed two employees to each third party representative. This will include the College's formal Committee meetings. The catering must be provided by the College's Caterers. Other catering may only be used when the College's Caterers have stated in writing they cannot provide catering for that meeting or written authorisation from either the President & Vice Chancellor's Office, Chief Financial Officer or Chief Operating Officer in advance of the booking.	Evidence of the College caterer's stated inability to provide the catering shall be required, together with evidence that a quote has been requested.
Provision of refreshments in Schools and departments	Reimbursement may be claimed for tea, coffee, sugar and milk provided for the use of staff and guests. No claim for food shall be reimbursed.	Receipt required
Student welcome parties, WIP Show parties, RCA Show parties & other Graduation events	These events are classed as business entertainment provided they are held on College premises and are considered reasonable. Costs per event shall be restricted to an upper limit of £10.00 per head. The serving of alcohol is not permitted at events starting before 4.00pm, save for Convocation Day, when alcohol is permitted after mid-day.	The number of students present together with the full names of all staff present must be included on the expense claim.

Category	College Policy	Evidence required for expense claims
Holiday parties, staff parties or lunches	The College provides a college-wide party at holiday time that is open to all staff. The College shall not reimburse any school, programme, departmental or individual for any other party or entertainment. The College shall not pay for staff leaving parties. Please see 8 for small gifts to staff.	N/A
Away days/Strategy days/Team building events	These events are allowed provided there is a legitimate business reason, which shall be documented for each event. Agenda and/or background documentation shall be supplied as evidence. Prior written approval of the budget holder shall be obtained. If the event is to be held off College premises, then the reason shall be provided. To qualify, the event shall consist entirely of workshops or team building exercises, which are wholly, exclusively and necessarily related to the work of those attending. Food that is provided as part of the event may be reclaimed but food and drink provided after the event does not qualify as a business expense and shall not be reimbursed. Costs shall be restricted to an upper limit of £15.00 per head. Alcohol shall not be provided at lunch as part of the refreshment. If the event is a "reward" for staff, then you must have obtained prior written authorisation from either the President & Vice Chancellor's Office, Chief Financial Officer or Chief Operating Officer in advance of booking. These events are taxable benefits but, with prior approval, the College may pay for the tax and National Insurance contributions on the staff member's behalf using the College's PAYE Settlement Agreement.	The full names of all staff present shall be included on the expense claim. If approval is required, this shall be attached to the claim.
Appraisal lunch meetings	Expenses cannot be claimed for appraisal meetings held over lunch.	N/A

7. Entertainment expenses

Category	College Policy	Evidence required for expense claims
Hospitality for external business contacts and supporters	The College recognises that there are occasions when, for legitimate business reasons, it is appropriate to provide hospitality to external contacts and supporters of the College. Claims for entertaining guests from outside the College requires a legitimate business reason, such as fostering new business, philanthropy or maintaining existing contacts and relationships. For the event to qualify as a business expense, the ratio of College employees to external guests shall not exceed two employees to each third party representative. If the ratio is higher, an explanation shall be given. An exception applies for External Examination Boards on examination days. Any Guest Lecturer attending an entertainment event shall be counted as a College employee regardless of their employment status. The College shall only reimburse entertainment costs that are judged to be reasonable. The College considers the following amounts to be reasonable for business entertainment: Lunch £25.00 per head, Dinner £50.00 per head. Total amounts over £250.00 must be approved in advance in writing by the President & Vice-Chancellor's Office, Chief Financial Officer or Chief Operating Officer. The purchase of alcohol shall only be permitted for business meetings with a maximum of two RCA guests. When entertaining high-status individuals or contacts these figures may be exceeded, provided that prior written approval is obtained from President & Vice-Chancellor's Office, Chief Financial Officer or Chief Operating Officer. These figures shall include service, tips or gratuities.	Receipt required All claims must provide the full name of all individuals present at the event, details of the organisation they represent together with comprehensive details of the business reason for the hospitality. Claimants are advised that while the business reason may appear obvious to them, it may not be to the authoriser, Finance reviewer, the College or HMRC auditors. The business details must therefore be specific, e.g.: "Lunch with potential sponsor of the RCA Secret postcard show."
Entertainment of external examiners	If the discussions of an Examination Board appointed by the Academic Development Office continue over lunch then the lunch costs of all members of the Board shall be reimbursed.	The full names of all attendees must be provided

8. Other expenses

Category	College Policy	Evidence required for expense claims
Professional Fees and Subscriptions	The College shall reimburse the cost of a personal subscription to a professional body where membership is a key requirement of the employee's role and the College cannot reasonably purchase the subscription directly. Only one subscription per annum per employee is permitted. The College shall pay the fee level attained by the individual only if essential to their role. Fees for a specific business purpose or activity - such as attendance at a conference, publication in a journal or obtaining information and participating in relevant discussion groups of HE sector groups shall be reimbursed only if directly related to College business and where prior written authorisation is obtained from the budget holder.	Evidence of the claimant's membership of the professional body and of the fees payable. The professional body must be one of those listed here: https://www.gov.uk/government/publications/professional-bodies-approved-for-tax-relief-list-3/approved-professional-organisations-and-learned-societies
Charges for Mobile phone and domestic broadband and home telephone	The College shall not reimburse any charges arising from a home telephone, home broadband or personal mobile telephone contract. The College has a contract with Zoom which includes telephone usage so all work-related calls shall use this system.	N/A
Relocation expenses	When appropriate, People & Culture (P&C) shall agree any relocation package with the successful candidate following the recruitment process. The level of relocation expenses reimbursed shall be determined by the relevant P&C policy in place when the member of staff is appointed. Any amount exceeding £8,000 is taxable, and any amounts below £8,000 which HMRC deems "non-qualifying costs" are also taxable.	Evidence of P&C's prior written agreement of the relocation package. Matching receipts required.
Gift-giving	There will be occasions when it will be appropriate to give gifts to hosts, business contacts, donors or sponsors. These shall not be valued at more than £50.00 unless the Vice Chancellor's Office or Chief Financial Officer has given prior permission. Staff should always consider whether giving a gift	Receipt required.

Category	College Policy	Evidence required for expense claims
	could be considered a bribe or inducement under the Bribery Act and if in any doubt should refer to the Anti-Bribery Policy or seek further advice from the Chief Financial Officer or Deputy Director of Finance. Using College funds for birthday, leaving or wedding gifts is not allowed. Further information is set out in Section 13 of the Finance Regulations.	