



Royal College of Art

Travel, Entertainment & Expenses Policy

Document owner: Director of Finance

Draft for recommendation and approval

Document version/date: Updated February 2018
Approved by VCG: March 2018

Date of next review: February 2020

Related guidelines and procedures: Financial Regulations, Counter Fraud Policy and Response Plan, Anti-Bribery Policy, Credit Card Guidance

Contents

1. Introduction	3
1.1. Purpose.....	3
1.2. Scope.....	3
2. Making Business Travel Arrangements	4
2.1. Alternatives to travel.....	4
2.2. Pre-trip approval (required before tickets can be booked).....	4
2.3. Request for Leave of Absence	4
2.4. Travel insurance and risk management.....	5
2.5. Combined business and personal trips.....	6
2.6. Travel between home and the College.....	6
3. Business travel rules and allowable expenses.....	6
3.1. Rail Travel	6
3.2. Air Travel.....	7
3.3. Cars/Cycle/Taxis.....	8
3.4. Accommodation (Hotels/B&Bs/Guesthouses)	10
3.5. Meals / Subsistence.....	11
3.6. Other expenditure	11
4. College functions, events & meetings and catering expenses	12
5. Entertainment expenses	14
6. Other expenses	16
6.1. Professional Fees/ Subscriptions	16
6.2. Mobile phone costs, Home Broadband or telephone rental	17
6.3. Relocation expenses.....	17
7. Provision of Gifts	17
8. Process for reclaiming expenses	17
8.1. How to reclaim expenses.....	17
8.2. Authorisation of expense claims	18
8.3. Submission and payment of claims.....	18
9. Cash advances for travel and subsistence expenses	19
10. Use of College Credit Cards for claiming expenses	19

1. Introduction

1.1. Purpose

The purpose of this policy is to set out the procedures that should be followed when making business travel arrangements and claiming 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 claiming expenses, and clearly state the types of expenditure that can and cannot be reimbursed.
- To aim to achieve best value for money whilst maintaining safety and ensuring reasonable standards of service, comfort and convenience for those who need to travel on College business.
- To ensure that the College complies with the requirements of HMRC rules and requirements for business expenses.

Provided that the 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:

- Employees of the College (including visiting lecturers)
- Students of the College who are required to travel for learning and research purposes,
- Council members claiming expenses
- Other representatives of the College (e.g. visitors) where the travel is directly related to academic (learning and/or research) purposes organised or authorised by the College.

This policy does not apply to:

- Individuals that are self-employed, or work as contractors or consultants for the College;
- Employees of the College that may be undertaking private work for other organisations.

The College will pay for reasonable expenses incurred by College employees, students and representatives (as defined above) whilst they carry out their assigned duties.

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

The rules of this policy apply irrespective of the payment method, apply equally to credit card transactions, purchase order/invoices and individual expenses 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 of 2010. The College will not tolerate bribery or other improper conduct within or outside the UK, either by employees or other individuals or organisations who perform services for or on its behalf. For further guidance please refer to the College's Anti-Bribery policy.

Please note that the College assumes no obligation to reimburse expense claims that are not compliant with these instructions. Submitting, or attempting to submit, a false claim will be treated as a serious disciplinary offence.

2. Making Business Travel Arrangements

Staff should consult their School General Manager, line manager or department administrator to ensure bookings are made in accordance with College policy and processes.

2.1. Alternatives to travel

The College is committed to reducing its overall impact on the environment. As travel accounts for a significant proportion of the College's carbon emissions, all travellers can contribute to reducing emissions by considering the alternatives:

- Consider if the journey is absolutely necessary. Could the meeting be effectively held in any other way which will result in reduced cost or environmental impact i.e. telephone / video / web conferencing?
- If travelling to the same meeting as colleagues, consideration should be given to car sharing or train / bus travel.

2.2. Pre-trip approval (required before tickets can be booked)

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

It is mandatory that travellers obtain permission to travel (by completion and authorisation of the 'Travel Request' which is held within the Travel & Expenses System). They must gain approval also from the budget holder for spend before they purchase tickets for travel or book hotels.

2.3. 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 have this approved by the Dean of School or Deputy Vice-Chancellor at least one month prior to travel. The form can be downloaded from the HR area of the intranet:

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

It is recognised that in exceptional circumstances this may not be possible, however in these circumstances leave must still be approved in advance of the travel dates.

On approval of the Leave of Absence, the traveller must then complete the 'Travel Request' which is held within the Travel & Expenses System (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, then bookings can be made.

Leave that is not properly approved in advance of purchasing tickets and/or accommodation will be deducted from annual leave. Travel undertaken in connection with non-College business (for example, by staff undertaking work for their own company) must be taken as annual leave. Staff cannot reclaim any expenses incurred in connection with work that is not undertaken on behalf of the College.

2.4. Travel insurance and risk management

The College has a Duty of Care to its travellers under the Health and Safety at Work Act and it requires 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 the following link:

<https://intranet.rca.ac.uk/travel-and-fieldwork/>

2.4.1. Travel Insurance

The College has a central travel insurance policy for contracted staff, visiting lecturers and students travelling overseas on College business.

For the insurance cover to apply, travellers must fully complete and submit the Travel Request (held in the Travel & Expenses System at least 5 days before the date of travel or insurance cover will not apply).

The policy provides medical cover and a 24-hour helpline should any assistance be required whilst the traveller is abroad.

Travellers must take a copy of the travel summary policy with them, which gives contact details in the event of emergencies. Details of the College's business travel insurance policy will be sent on approval of the Travel Request and can also be found here:

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

In the event of a claim, travellers should complete the appropriate form (and attach original receipts if applicable) and send to finance@rca.ac.uk who will then forward to UMAL (RCA insurance brokers). For further advice contact finance@rca.ac.uk The forms can be found here:

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

2.4.2. Risk Management

Travellers must assess the risks prior to travel and make a judgement about whether there may be a need to change their plans. Staff and students should consult the UK Government website <https://www.gov.uk/foreign-travel-advice>, which gives specific travel advice on all countries of the world, including advice on crime, health, terrorism and natural disasters. Further advice should be sought from the Safety, Health and Environmental Manager.

Staff and students are not normally permitted to travel to any country where the FCO advises against all, or non-essential, travel. Any member of staff or student who wishes to travel to a

country where an FCO advisory is in place must seek approval from the **Chief Operating Officer** before booking any travel arrangements.

2.5. Combined business and personal trips

Combined 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. Private travel insurance must be taken out to cover the personal element of the journey.

2.6. Travel between home and the College

Costs of travel between your home and the College will only be reimbursed if you are transporting heavy or bulky materials which would not be possible on public transport (details must be provided on your claim form) or when travelling from the College to home providing all of the following three conditions are met:

- You are required to work late (after 9.00pm) and this is not by your choice or a regular feature of your job
- The occasions are irregular (a pattern that is not predictable)
- Public transport has stopped or it would not be reasonable to expect you to use public transport because of low availability or reliability of services.

When reclaiming travel expenses from work to home you must provide the time you travelled and explain why it would not have been reasonable to use public transport.

3. Business travel rules and allowable expenses

This section applies to all staff and provides the rules for the most common travel situations. Bookings should be made as early as possible in order to obtain the lowest price and value for money for the College, Staff who continually incur additional costs for late bookings will be required to provide explanations to the Director of Finance or Deputy Director of Finance. In the case of unusual expense claims the Director of Finance or Deputy Director of Finance should provide guidance.

3.1. Rail Travel

Category	College Policy	Evidence / information for expense claims
Rail Travel (UK)	Standard class must be used for all journeys. Please book as far in advance as possible to get the cheapest rates (tickets are released 12 weeks prior to departure).	Receipt required You must provide information relating to the journey (e.g.

	First class is not allowed for any journey.	to/from) and provide the business reasons for travel
Rail Travel (Overseas)	<p>Wherever practicable and more cost effective, please use an approved supplier and raise a purchase order (PO)* to book overseas rail travel.</p> <p>If rail travel has to be organised whilst overseas, please pay locally using the College credit card (if held). If you do not hold a credit card, please submit a claim for actual expense incurred.</p>	<p>Receipt required</p> <p>You must provide information relating to the journey (e.g. to/from) and provide the business reasons for travel</p>
Oyster cards	Oyster cards should be used where it is more economical than purchasing individual tickets.	If you claim for the use of an Oyster card for travel on College business you must provide a copy of your card's journey history (only available to registered Oyster cards). If you do not provide the journey history, costs will not be reimbursed.
<p>*Details of how to raise a purchase order (PO) can be found here; https://intranet.rca.ac.uk/agresso/</p>		

3.2. Air Travel

Category	College Policy	Evidence / information for expense claims
Flights (UK internal)	<p>Internal flights (i.e. UK Mainland) are only permitted if they are cheaper than the rail equivalent, or the time taken to travel by rail would mean additional overnight expenses would need to be incurred. A PO* is required for any booking made (using an approved supplier). Bookings can only be made via another method if evidence is provided that it is cheaper than the preferred suppliers.</p> <p>Economy class is the only class permitted for internal flights.</p>	Receipt showing details and class of flight, names of travellers and cost

	Business Class and/or First Class are not allowed.	
Flights (Overseas)	<p>A PO* is required to be raised for booking flights overseas as well as use of one of the preferred suppliers. Bookings can only be made via another method if evidence is provided that it is cheaper than the preferred suppliers. These rules apply to College-funded travel. If travel is being paid for by another organisation then use of other suppliers is permitted. The permitted class of travel depends on the length of the flight.</p> <ul style="list-style-type: none"> • Economy: may be used for any flight duration • Premium economy: only where a flight is 7+ hours, one-way • Business class: Approval will not normally be given for business class travel. In exceptional circumstances the Vice Chancellor's office (VC's office) or Director of Finance may authorise business class travel when flights are 9+ hours, one way, and there is a specific medical or business justification. <p>First class is not allowed for any flight.</p> <p>However if business or first class tickets can be evidenced as cheaper then these are permitted.</p>	N/A for preferred supplier but internet bookings require receipt showing details and class of flight, names of travellers and cost
Flight upgrades	Upgrades at the College's expense are not permitted and claims will not be reimbursed. Travellers may upgrade at their own expense.	N/A

*Details of how to raise a purchase order (PO) can be found here;
<https://intranet.rca.ac.uk/agresso/>

3.3. Cars/Cycle/Taxis

Category	College Policy	Evidence / information required for expense claims
Business mileage (car/ motorcycle)	<p>Members of staff using their own cars on College business are responsible for ensuring that their insurance covers business use and should submit a copy of their car insurance with the claim.</p> <p>The College car mileage rate of £0.45 and</p>	To make a claim, full details of the journeys claimed must be provided within the Travel & Expense System. The reason for

	<p>motorcycles of £0.24 includes an element to cover insurance costs.</p> <p>Reimbursement of petrol costs will only be made for hire-cars or vans and not for own car usage unless the cost of petrol is less than the possible mileage claim.</p> <p>When using your own car or driving a hired vehicle parking charges, tunnel, bridge or road tolls and congestion charges can be claimed when travelling on College business.</p> <p>Speeding, parking or congestion charge fines cannot be claimed under any circumstances.</p> <p>Airport parking charges may only be claimed if it can be shown that the mileage for the journey to and from the airport together with the parking charges are less than the cost of public transport or taxi; or there is an immediate business journey (not from the airport to home or the College) that will require the use of a car from the airport.</p>	the journey must be given within the narrative in the system.
Business mileage (cycle)	<p>The College cycle mileage rate is £0.20 per mile.</p> <p>Travel between your home and College cannot be claimed. No claims for cycle mileage can be made if a staff member has a cycle under the Cycle to Work scheme.</p>	<p>To make a claim, full details of the journeys claimed must be provided within the Travel & Expense System.</p> <p>The reason for the journey must be given within the narrative in the system.</p>
Fuel only	When refuelling a hire car or City Car Club car, please submit a claim for the actual expense incurred.	Receipt required
Parking charges	Please submit a claim for actual expense incurred. No penalty or fines may be reclaimed.	Receipt required
Tolls and congestion charge	When using your own car or driving a hired vehicle parking charges, tunnel, bridge or road tolls and congestion charges can be claimed when travelling on College business.	Receipt required

Taxis	<p>When travelling between Battersea, Kensington and White City you should use the College shuttle or public transport wherever possible. Business travel to other locations should also be made by public transport wherever practical.</p> <p>Taxis may only be used for urgent short distance travel, to transport heavy or bulky materials or in cases where public transport is not available. In all cases, reimbursement will be subject to provision of original receipts.</p>	Receipt required together with details of the journey undertaken (from – To) with the names of all travellers.
-------	--	--

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

The College has special arrangements with London Hotels and staff should use these when a hotel room is required near the Kensington or Battersea Campus. Details can be found on the intranet or obtained from finance@rca.ac.uk

Category	College Policy	Evidence / information required for expense claims
General	A PO* is required to be raised using one of the approved suppliers to book UK and Overseas accommodation. Approved supplier details can be obtained from finance@rca.ac.uk . Bookings can only be made via another method if evidence is provided that it is cheaper than the preferred suppliers.	N/A for approved supplier. Internet bookings require a receipt showing the duration of the stay, name/s of guests and full cost.
UK accommodation	Hotel, B&B and guesthouse costs up to a maximum of £150.00 may be claimed per overnight stay. If expenditure is above this limit, budget holder approval is required. The budget holder must add a statement to the claim form detailing why the recommended rate has been exceeded.	N/A for approved supplier (which can be obtained from either the Finance intranet area here or from finance@rca.ac.uk . Internet bookings require a receipt showing the duration of the stay, name/s of guests and full cost.

Overseas accommodation	<p>Hotel, B&B and guesthouse costs up to a maximum of £150.00 may be claimed per overnight stay. If expenditure is over this limit, budget holder approval is required. The budget holder must add a statement to the claim form detailing why the recommended rate has been exceeded</p> <p>When booking accommodation consideration should be given to the available budget, whether the accommodation is within a reasonable travel catchment area for the purposes of the trip and the security of the location.</p>	N/A for approved supplier. Internet bookings require a receipt showing the duration of the stay, name/s of guests and full cost.
------------------------	--	--

3.5. Meals / Subsistence

Category	College Policy	Evidence / information required for expense claims
Breakfast / Lunch / Dinner	<p>The College will only reimburse entertainment and subsistence costs that are judged to be reasonable. The following limits include service charges and tips or gratuities.</p> <ul style="list-style-type: none"> If a trip includes an overnight stay then subsistence meal expenses may be claimed up to a maximum of: Breakfast £10.00 (this may not be claimed if staying in accommodation that provides an inclusive breakfast), Lunch £20.00 and Dinner £30.00. No costs will be reimbursed for alcohol. 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 -£20.00, over 10 hours - £30.00. 	<p>Receipt required</p> <p>Receipt required</p>

3.6. Other expenditure

Category	College Policy	Evidence / information required for expense claims
----------	----------------	--

Laundry	When a business trip requires more than 4 nights away from home then laundry costs may be claimed as Incidental Personal expenses up to a maximum of £5.00 per day.	Receipt required
Personal expenditure	Employees should note that items of a personal nature, such as the purchase of newspapers, alcoholic mini-bar drinks, film hire, or charges for the use of saunas, gyms or other fitness, sporting or recreational activities will not be reimbursed by the College. When such items are included in a bill, which is settled personally by the employee, the costs should be deducted by the claimant prior to the submission of the expense claim. If paid with a College credit card the employee must reimburse these items.	N/A

4. College functions, events & meetings and catering expenses

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

Category	College Policy	Evidence / information required for expense claims
4.1 Catering for College functions, events and meetings	<p>It is a requirement that the catering (provision of food and drink) for all College functions, events or meetings taking place on College premises, should be arranged via the College's caterers (unless the event takes place in a RCA Student Union controlled area such as the Art Bar).</p> <p>No reimbursement will be made to staff members and students, nor can expenses be charged to a College credit card, for function, event or meeting catering unless the College caterer has declined or is unable to provide catering.</p> <p>If you require catering to be provided by another company you must have authorisation from either the VC's office or Director of Finance in advance of booking.</p>	Evidence of College caterer's inability to provide the catering will be required, together with evidence that a quote has been requested.

4.2 Provision of refreshments in Schools and departments	<p>Reimbursement can be claimed for tea, coffee, sugar and milk provided for the use of staff and guests.</p> <p>No claims for food will be reimbursed.</p>	Receipt required
4.3 New Student welcome parties, WIP Show parties, RCA Show parties & other Graduation events	<p>These events will be classed as business entertainment provided they are held on College premises and are considered reasonable. Costs per event should be restricted to an upper limit of £6-8 per head.</p> <p>No alcohol is allowed for events starting before 4.00pm. The one exception being Convocation day, when alcohol is allowed after mid-day.</p>	The number of students present together with the full names of all staff present must be included on the expense claim.
4.4 Christmas parties, staff parties or lunches	<p>The College provides a college-wide party at Christmas that is open to all staff.</p> <p>The College will not reimburse any school, programme, departmental or individual for Christmas parties or entertainment.</p> <p>The College does not pay for staff leaving parties; please see 7.3 for small gifts to staff.</p>	N/A
4.5 Away days/Strategy days/Team building events	<p>These events are allowed although there should be a business reason, which should be documented for holding such events. Agendas or background documentation should be supplied. Prior approval of the budget holder should be gained. If the event is to be held off College premises, then the reason for this should be provided.</p> <p>The event will need to consist wholly of workshops or team building exercises which are wholly, exclusively and necessarily related to the work of those attending.</p> <p>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 will not be refunded. Costs should be restricted to an upper limit of £8-10 per head. Alcohol should</p>	<p>The full names of all staff present must be included on the expense claim.</p> <p>If approval is required, this should be attached to the claim.</p>

	<p>not be provided at lunch as part of the refreshment.</p> <p>If the event is a “reward” for staff, then the VC’s office or Director of Finance must agree the event and budget in advance. These events are taxable benefits but, if approved by the VC’s Office or Director of Finance, the College will pay for the tax and national insurance contributions on the staff member’s behalf using the College’s PAYE Settlement Agreement.</p>	
4.6 Appraisal lunch meetings	Appraisal meetings must not be carried out over lunch and no expense claims will be reimbursed in any circumstances.	N/A

5. Entertainment expenses

Category	College Policy	Evidence / information required for expense claims
5.1 Hospitality for external contacts and supporters	<p>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.</p> <p>The College will only reimburse entertainment costs that are judged to be reasonable. The College considers the following amounts to be reasonable for business entertainment: Lunch £25 per head, Dinner £50 per head. Amounts over £250 must be approved in advance by the Vice-Chancellor, Deputy Vice-Chancellor, Chief Operating Officer or Director of Finance.</p> <p>When entertaining high status individuals or contacts these figures may be exceeded provided</p>	<p>Receipt required</p> <p>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.</p> <p>Claimants are advised that while the business reason may appear obvious to them, it may</p>

	<p>the VC's Office or Director of Finance has given permission in advance.</p> <p>These figures include service charges and tips or gratuities.</p> <p>Staff based at the Kensington campus are expected to use the Senior Common Room (SCR) for lunchtime entertaining if it is open; if the SCR is not used then an explanation must be included with the claim.</p> <p>For staff members to claim for entertaining guests from outside the College there must be a genuine business reason such as fostering new business, sponsorship or maintaining existing business contacts and relationships.</p> <p>In order for the event to qualify as business expenses the ratio of College employees to external guests should not normally exceed two to one (i.e. 2 employees to 1 third party). If the ratio is higher an explanation must be given as to why this is necessary; apart from External Examination Boards on examination days.</p>	<p>not be to the authoriser, Finance reviewer, the College or HMRC auditors.</p> <p>The business details must therefore be specific, for example: Lunch with potential sponsor of the RCA Secret postcard show.</p>
5.1 Hospitality for external contacts and supporters continued.	Any Visiting Lecturers attending an entertainment event will be counted as a College employee regardless of their employment status.	
5.2 Entertainment of other staff members	<p>The Vice-Chancellor, Deputy Vice-Chancellor and the Chief Operating Officer may claim for entertaining other staff members; however, all other staff members may not claim the cost of meals at which the only attendees are other staff (including visiting staff) unless there is a genuine business reason and the event has been agreed in writing in advance by the Vice-Chancellor, Deputy Vice-Chancellor, Chief Operating Officer or the Director of Finance.</p> <p>If the entertainment is a reward or to thank staff then the event and budget must be agreed in advance by the Vice-Chancellor, Deputy Vice-Chancellor, Chief Operating Officer or Director of Finance. These events are taxable benefits but, if approved, the College will pay for the tax and national insurance contributions on the staff member's behalf using the College's PAYE</p>	The full names of all attendees must be provided together with the business reason for the entertainment

	Settlement Agreement.	
5.3 Entertainment of Visiting Professors/ Lecturers	<p>Some visiting lecturers are classified as employees however the College is a temporary workplace where the lecturer comes to perform a task of limited duration. Therefore, they cannot claim for meals as subsistence when travelling to or from work at the College.</p> <p>Staff members who entertain visiting professors/lecturers will not be reimbursed for the cost of their own lunch and cannot claim for any costs associated with entertaining visiting lecturers.</p>	N/A
5.4 Entertainment of external examiners	If the discussions of an Examination Boards appointed by the Academic Development Office continue over lunch then the lunch costs of all members of the Board will be reimbursed.	The full names of all attendees must be provided

6. Other expenses

6.1. Professional Fees/ Subscriptions

The College will 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 allowed. The maximum amount that can be claimed is £200, except for fees relating to the Higher Education Authority Academic, where the College will pay the fee level attained by the individual.

Examples of allowable fees include

- Fellowship fees to become a member of the Higher Education Authority Academy
- Institute for Knowledge Transfer
- RIBA
- Professional accountancy bodies
- CIPD (HR).

Subscriptions for a specific business purpose or activity - such as attendance at a conference or publication in a journal, or obtaining information and participating in relevant discussion boards of HE sector groups – may be reimbursed if directly related to College business and costs are agreed in advance by the relevant budget holder.

6.2. Mobile phone costs, Home Broadband or telephone rental

The College will not pay any part of rental of a home or personal mobile phone or home broadband contract

The College will reimburse the costs of business calls made from a home or mobile phone when these are additional to fixed rental costs, or additional call charges over and above the mobile contract, provided that claims are supported by itemised telephone bills (calls being reimbursed have to be identified on the itemised bill).

6.3. Relocation expenses

When appropriate the HR department will agree any relocation package with the successful candidate during the recruitment process. The level of relocation expenses reimbursed will be determined by the relevant HR policy in place when the member of staff is appointed.

7. Provision of Gifts

7.1 There will be occasions when it will be appropriate to give gifts to hosts, business contacts or sponsors. These should not be valued at more than £50.00 unless the Vice Chancellor's Office or Director of Finance has given permission.

7.2 Staff should always consider whether giving a gift could be considered as 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 Director of Finance or Deputy Director of Finance.

7.3 Small gifts to staff in limited circumstances may be appropriate, for example a retirement present for a long-serving member of staff. Gifts paid for from College funds should not be valued at more than £100.00. It is not acceptable to purchase gifts using College funds for birthdays and weddings.

7.4 Further details on Gifts and Hospitality can be found under section 13 of the Finance Regulations.

8. Process for reclaiming expenses

8.1. How to reclaim expenses

8.1.1 All claims for expenses must be submitted using the College process, details of which can be found on the intranet or contact the Finance team at finance@rca.ac.uk. Claims should be made in sterling. Expenses in other currencies must be converted and the conversion rate provided on the claim form. Receipts should be scanned and sent with the form.

The entertainment claim and the staff travel and subsistence claim forms can be downloaded from the Finance section of the College intranet:

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

Note: A new online travel and expenses system is being implemented for launch in Spring 2018.

8.1.2 Materials, goods and services should be purchased via the College purchase order system (using Agresso). Goods and services in excess of £250 should not be purchased as expenses and will not be reimbursed.

8.1.3 All equipment, materials and goods for which staff members have been reimbursed remain the property of the College unless written permission is given by the Budget Holder or Line Manager (and copied to the Payroll Manager for assessment). In these instances the item would be treated as a gift to the employee (see also section 7) and the tax implications will need to be assessed by Finance.

8.1.4 Staff members should not purchase IT equipment (such as computers, laptops, printers, iPads, phone handsets, etc.) either on College credit cards or other methods without the advance permission of the IT department. This permission should be attached to the expense claim or credit card reconciliation.

8.1.5 Purchase of furniture is not permitted via expenses under any circumstance.

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 Information, Learning and Technical Services (ILTS) or the Head of ICT.

8.2. Authorisation of expense claims

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

Claimants may not authorise their own expense claims and an officer more senior than the claimant must approve claims.

- Expenses incurred by the Deputy Vice Chancellor and Chief Operating Officer must be approved by the Vice Chancellor.
- Expenses incurred by Deans must be approved by the Deputy Vice Chancellor.
- Expenses incurred by Department Directors must be approved by their line manager.
- Expenses incurred by the Vice Chancellor must be approved by the Chief Operating Officer or Director of Finance.

8.3. Submission and payment of claims

Claim forms should be submitted promptly and no later than 3 months after the expenses being incurred.

Claims older than three months will not be paid.

9. Cash advances for travel and subsistence expenses

In exceptional circumstances the Director of Finance or the Deputy Director of Finance may authorise an advance for travel and subsistence expenses. Any such advance will be made on the following conditions:

9.1 Employees must sign a receipt for the advance and agree that the advance may only be used for expenditure necessarily incurred in the performance of their duties on behalf of the College

9.2 Employees agree that the College may recover the full amount of the advance from their salary or any other sums due to them in the event that they fail to provide acceptable backup/receipts for the advance within timeframe in 9.3

9.3 That within 2 weeks of returning from the trip the claimant will submit the relevant expense forms together with receipts to account for the advance and repay any unused funds, in sterling, to the Finance department.

No further cash advances will be approved if previous ones have not been accounted for in full.

10. Use of College Credit Cards for claiming expenses

10.1 Credit cards may be issued to the V-C's office, Deans, Heads of Programmes, Heads of Departments or School General Managers where justified for College business. All requests are subject to approval from the Director of Finance or Deputy Director of Finance or Chief Operating Officer.

10.2 College credit cards should 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 example Amazon and for small and incidental items

10.3 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 should be attached to the completed credit card form and sent to finance@rca.ac.uk within the deadline provided by the Finance Team.

10.4 Members of staff who are issued with a College credit card are responsible for the security of the card and all purchases made using the card. Card holders should not give their credit card details to other members of staff, or allow other staff to make copies of their card for future use.

10.5 Guidance for the use of College credit cards is available at:

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