

Financial Regulations

8.4 Staff Expenses

Staff expenses, defined as expenses relating to a specific person, will only be paid in accordance with the Financial Procedure laid down by the Director of Finance.

Staff expenses, whether reimbursed to an individual or incurred directly by the College on an individual's behalf must be authorised by another appropriate person, usually that individual's manager or other senior officer.

Staff expenses will normally only be paid if they have been incurred wholly, exclusively and necessarily in the performance of a person's duties of employment. Expenses that do not satisfy this test will be paid only with the express approval of the Director of Finance. The individual concerned will be liable for any tax liability that may arise from such payments and, in submitting the claim, is deemed to give permission for such tax to be deducted directly from their salary by the College as necessary.

Claims for reimbursement of expenses must be supported by official receipts or other valid documentation, provide a clear and accurate description of the purpose of payment and be properly authorised.

Financial Procedures

1.1 Travel

1.1.1 Authorisation

1. All travel must be authorised by the budget holder who is responsible for making the funds available, and in respect of the budget holder expenditure should be authorised by their line manager. They must agree that the travel is necessary and it is their authorisation that must be sought for any arrangements that are made outside the guidance detailed in this policy.

1.1.2 Class of Travel

1. Tickets for all travel by land, sea or air, whether it be within the United Kingdom or overseas, should be obtained via an approved travel provider.
2. First class rail travel or any class of air travel other than economy class will not be allowed unless there are exceptional circumstances and it has been expressly permitted in advance by the appropriate Senior Officer. In the case of the Principal this should be covered by an annual authorisation from the Chairman of College Council in the shape of a letter indicating that such travel can be permitted where circumstances dictate that this is the sensible option in the interests of the College. For the Vice-Principals and the Head of Administration & College Secretary approval should be given by the Principal,

while for Heads of School and Directors of Professional Services approval should be given by the relevant Vice-Principal or the Head of Administration & College Secretary respectively. Relevant Heads of School and Directors of Professional Services will approve all others. A copy of such permission should always be attached to expense claims.

3. Exceptional circumstances may include:-

- Medical reasons, supported by appropriate documentation;
- Value for money taking into account opportunity costs;
- The genuine need to travel at short notice;
- The requirements for a defined class of travel specified by the sponsor of the trip (this should be supported by appropriate documentation);
- The requirement for flexibility in travel which is unavailable in an economy class ticket.

4. Payment will not be made for journeys between home and the normal place of work.

1.1.3 Arranging Travel

1. An approved travel provider must always be used unless it can be demonstrated that there is a material saving to be made by booking with an alternative supplier. In addition to any other travel options available for the journey to be undertaken the travel provider must always be asked to quote the lowest possible fare.
2. Purchasing Services should be informed immediately of all such instances so that an investigation can be undertaken to ascertain the reason. There can be significant indirect costs associated with obtaining alternative quotations and they may offset any potential savings.
3. All transactions relating to travel (except meals and taxis) must be made using the College's e-Procurement System (see section 6 on Procurement).
4. Travel arrangements made with approved travel providers should not normally be paid for by an individual and subsequently reclaimed via the College's expenses system. This procedure incurs significant and unnecessary indirect costs.
5. The College will not normally meet any costs relating to the accompaniment of the spouse/partner or other family member of an employee travelling on College business. Personal/family travel must not be arranged using the College's purchase ordering systems, but must be made separately.
6. If there are exceptional circumstances in which the accompaniment of a spouse is considered by the College appropriate (e.g. for cultural reasons when travelling to

certain countries overseas), then the College may agree to fund their travel. In all such cases prior approval must be given by the Principal (or in the case of the Principal, by the Chairman of the College Council). A copy of such permission must accompany any expense claims.

1.1.4 Travel by Road

1. Private vehicles should only be used when they provide the most economical or practical method of completing a journey.
2. Where a private vehicle is used claims may be made for mileage at the standard College mileage rates which can be found at:
<http://www.kcl.ac.uk/finance/about/mileagerates.html>
3. It should be noted that the College's insurance policy does not cover the use of private vehicles for College business as the mileage reimbursement rates already include an element for insurance. It is, therefore, the responsibility of the vehicle owner to ensure that the cover under their personal motor policy extends to the appropriate business use, e.g. the carriage of passengers and/or goods.
4. If required, such insurance must be arranged by the individual at their own expense. The vehicle owner must also ensure that the receipt of mileage allowance for business use does not invalidate their insurance.
5. Should a traveller elect to use their own private vehicle in preference to a more economical means of transport, reimbursement will only be made based on the cheaper alternative and not for mileage.
6. The College will not accept any liability for incidents arising from the use of a private vehicle being used on College business.

1.1.5 Hired Vehicles

1. A hired vehicle may be used for road journeys where this proves to be the most cost-effective mode of travel.
2. A number of vehicle hire agreements have been negotiated by a National Working Group on behalf of the HE sector. These provide for a variety of vehicles from small cars to MPVs and vans. Refer to the Purchasing Service's Web Site for details:
<http://www.kcl.ac.uk/purchasing>

1.1.6 Taxis

1. Employees may claim reimbursement for the cost of taxi/private hire vehicle fares (of a standard nature) when undertaking College business when it would not be reasonable to

make the journey by public transport. Reimbursement for taxi fares should be claimed as instructed in section 5.1 of this manual.

2. In all cases when a taxi journey is being reclaimed, receipts must be provided together with a clear statement of where the journey began and ended, the purpose of the journey and the cost.
3. Departments should not open accounts with taxi companies without the written authority of the Director of Finance.

1.1.7 Travel by Rail & Eurostar

1. Tickets for all rail travel, whether it be within the United Kingdom or abroad, should be obtained via an approved travel provider and undertaken at second class or equivalent rates, unless permission for a higher class of travel has been exceptionally granted in accordance with 5.3.2 above.
2. Where itinerary changes become necessary, the most convenient facility with the required necessary service should be used. Unused or partially used tickets should be returned for an appropriate refund.

1.1.8 Travel by Air

1. An approved provider must be used in preference to any other supplier and full advantage is to be taken of APEX, consolidated and other discount fares for all air travel. Travellers may not specify a particular carrier solely to gain 'Air Miles' or any other loyalty points. Air Miles or loyalty points that are accrued to an individual as a result of business travel on behalf of the College are expected to be used for future business travel.
2. All domestic travel, that is travel within the United Kingdom and Europe, will be undertaken at the least expensive fare.
3. Tickets for all international air travel should be obtained via an approved travel provider and undertaken at economy class, unless otherwise exceptionally agreed in advance as set out in 5.3.2. A copy of such permission should always be attached to the expense claim.
4. Where itinerary changes become necessary, the most convenient facility with the required necessary service should be used. Unused or partially used tickets should be returned for an appropriate refund.
5. Where travel is funded by grants from the United States Government Department, grant conditions require that airline travel should be undertaken using U.S. Flag

Carriers. Staff should bear this requirement in mind when arranging airline travel, the cost of which is reimbursed by the US Government Department through the respective grant award to the College.

1.1.9 Travel Insurance

1. All King's staff travelling on the business of the College are provided with travel insurance by the College. It will not cover staff on sabbatical or unpaid leave, holidays or private consultancy. Details of the policy are available from the Finance Department's web site under the heading of Travel Insurance on: [Travel insurance :Insurance :King's College London](#)
2. An annual certificate of insurance is issued to all staff automatically. Additional copies may be obtained from the Assistant Treasury Accountant (extn. 3281)
3. In the event of an incident the following action should be taken:
 - a) Contact Aon Protect Assistance helpline before incurring any substantial medical or other travel costs;
 - b) Obtain invoices/receipts in relation to expenses incurred;
 - c) Notify local Police within 24 hours of discovery in relation to loss of money, baggage, etc.
 - d) Notify Bank/Credit Card Company in relation to loss of credit cards;
 - e) Notify Carrier within 24 hours of discovery in relation to loss or damage in transit and obtain damage report;
 - f) On return obtain a claim form from the Finance Department for prompt completion and return to that department with supporting documentation.

1.2 Accommodation & Subsistence

1.2.1 Domestic Hotel Accommodation

1. Members of staff are not usually entitled to stay in hotel accommodation above the equivalent of a three-star rating.
2. Where it is considered necessary for a four-star or five-star rated hotel to be used, this must be formally approved in advance, noting the cost involved, by the appropriate Senior Officer. In the case of the Principal approval for a four-star or five-star rated hotel should be covered by an annual authorisation from the Chairman of College Council in the shape of a letter indicating that such accommodation can be used where circumstances dictate that this is the sensible option in the interests of the College. For the Vice-Principals and the Head of Administration & College Secretary approval should be given by the Principal, while for Heads of School and Directors of Professional Services approval should be given by the relevant Vice-Principal or the

Head of Administration & College Secretary respectively. Relevant Heads of School and Directors of Professional Services will approve all others.

3. The College has specifically negotiated rates at a number of UK hotels. Details can be obtained by visiting the Purchasing Services web site. Hotels should be booked well in advance to take advantage of discounted rates.
4. It should be noted that, for the purpose of overnight accommodation, reimbursement will only be made for the cost of the room; a reasonable evening meal; breakfast; and incidental costs (e.g. private telephone calls) not exceeding £5 per night (£10 if overseas). Where meals are not taken in the hotel where you are staying, separate restaurant receipts must be obtained.
5. Where hospitality and overnight accommodation is given to a member of staff by a third party, staff may not claim subsistence.
6. For visitors (including visiting lecturers or external examiners) the College has a number of guest rooms situated throughout its halls of residence. Further details of these facilities can be obtained through the College's Conference and Vacation Bureau (020 7848 1700) or by reference to the Conference and Vacation Web site, where details of current rates and accommodation can be found.
7. When it is necessary for a member of College staff to stay overnight in London at the College's expense, due to late evening work commitments, this must be approved in advance by the person's line manager. Subject to availability, a College hall of residence should be used on such occasions.
8. This policy does not apply where the accommodation is integral to the purpose of the stay, for example attendance at an external conference where delegates are expected to stay in the hotel hosting the conference.

1.2.2 Overseas Hotel Accommodation

1. Overseas accommodation should be booked through an approved provider, as part of the traveller's itinerary whenever it makes economic sense to do so.

1.2.3 Conferences and Courses

1. The College offers training courses in-house and the costs of these courses are borne by the College. There will not normally be any need for an individual to incur expenses for such courses.
2. From time-to-time and at its discretion, the College may approve the cost of external training courses. The College may agree to meet the cost of the course where the

training leads to the acquisition of knowledge or skills that are necessary for the duties of the employee's present or prospective duties in their employment. The respective employee's line manager or Head of Department must approve attendance on all external courses that have a cost implication to the College in advance.