

## SOAS Expenses Policy

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*Note: All policies must be read in conjunction with all other SOAS policy, procedure and guidance documents. Printed copies of policies may not be the most up to date, therefore please refer to the policy pages on the SOAS external website or intranet for the latest version.*

### EXPENSES POLICY

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## 1.0 The Expenses Policy Scope and Key Principles

### 1.1 Expenses Policy Scope

1.2 This policy applies to all members of the University seeking reimbursement of travel and other expenses. Members of the University are:

- i) All current employees of the University
- ii) Students engaged in SOAS activity
- iii) Staff engaged via an employment agency with a contractual relationship with the University
- iv) Members and co-opted members of the Board of Trustees and other committees

The policy also applies to non-staff members who are submitting expense claims in relation to SOAS activities e.g. travel to conferences funded by a research grant.

1.3 The policy covers the following categories:

- i) General travel and related expenses (section 5.0 and the University's Travel Policy)
- ii) Subsistence expenses including the cost of accommodation (section 6.0)
- iii) Entertaining and hospitality (section 7.0)
- iv) Professional subscriptions (section 8.0)
- v) Conference costs and membership fees (section 9.0)
- vi) General items falling below the expense claim limit of £100 [inclusive of VAT]. (section 10.0)
- vii) Personal budgets, fund accounts, research grants and contracts (section 11)

1.4 The policy does not cover:

- i) interview expenses and relocation expenses which are paid in accordance with separate policies set out on the University's website at: [link](#).
- ii) claims from individuals with no contractual relationship with the University. Where a budget holder is seeking to reimburse the expense of someone who has no contractual relationship with the University, advice must be sought in advance from a member of the Human Resources Department (payroll section) to ensure the payment is not subject to National Insurance, Income tax or both.

### 1.5 Expenses Policy Key Principles

1.6 All members of the University should be fairly reimbursed for appropriately authorised expenditure incurred wholly, exclusively and necessarily in the performance of their duties. Employees should neither gain nor lose financially as a result of travelling on University business or incurring and claiming business expenses.

1.7 All potential claimants should keep their expenditure to a minimum consistent with meeting the University's business needs and its efficient operation.

- 1.8 Special provisions may apply where members have additional needs (disability, mobility or special dietary needs) that require addressing in a manner that is not covered by this Policy.
- 1.9 Proof of expenditure, including valid fully itemised receipts and invoices, are required to support all claims. Additional proof of payment may be required in cases where it is not clear that the cost has been paid. Claims that can be (or have been) reimbursed by another party must not be submitted for payment.
- 1.10 Breaches of policy, abuse and inappropriate claiming or authorisation of claims under this policy will be investigated and may lead to disciplinary action.

## 2.0 Claims process

- 2.1 Staff should normally use the University's purchasing systems to purchase goods and services unless the item is low in value and it can be demonstrated that the University will benefit if the item is purchased and reclaimed as an expense. For example, use should be made of the University's appointed [Travel Agent \(Key Travel\)](#) to book travel thus avoiding the need to incur the expense personally. Non-travel related claims that are for items in excess of £100, inclusive of VAT, should be purchased using a University purchasing card or the [Agresso purchase order system](#).
- 2.2 All staff expense claims must be submitted using the [Agresso online expenses module](#). Non-staff expense claims must be submitted using the form provided on the Staff Intranet.
- 2.3 Members are responsible for submitting their expense claims in line with this expenses policy, and in submitting a claim, are confirming that the expenses have been wholly, exclusively and necessarily incurred in carrying out the University's business.
- 2.4 Claims must be submitted promptly, and normally not later than 4 weeks from incurring the expenditure. Claims delayed by more than 3 months after the expenditure was incurred will not be reimbursed unless there are exceptional mitigating circumstances for the delay which must be validated by the claimant's line manager, who will use their discretion to authorise or reject the late claim.
- 2.5 In addition, claimants must meet the tight processing deadlines that SOAS Finance communicates each year for financial year end accounting and audit purposes.
- 2.6 Receipts should be obtained to support all items of expenditure being claimed. Where relevant these receipts should be VAT receipts. For staff expenses, original receipts should be scanned and attached to the online claim in Agresso. Credit card slips or quotations will not be accepted as substitutes.
- 2.7 The University accepts, however, that it may not always be possible to obtain receipts for certain expenses - e.g. cost of metered parking. Providing full details of the costs and the journey is specified, reimbursement will be made. When travelling in countries where receipts are not routinely issued, staff should make every attempt to obtain some form of documentation. Where it is not possible, full details must be provided along with reasons for not providing proper receipts

- 2.8 Claims that can be (or have been) reimbursed by another party must not be submitted for payment.
- 2.9 Whenever VAT is being claimed (where VAT is included in the expense incurred by the claimant) the receipt must bear the supplier's VAT number.
- 2.10 Expense claims for hospitality, including for in-house hospitality, must include as a minimum:
- each visitor's name and organisation
  - the names of University staff present, business reasons for the entertainment.
- 2.11 The expenditure claim must have been incurred by the claimant (that is, individual A must not claim expenses incurred by individual B).
- 2.12 Any attempt to submit a false claim will be treated as a serious disciplinary offence.
- 2.13 Claims must be in Sterling irrespective of the currency in which the expense was incurred.
- 2.14 Where an expense has been incurred in a foreign currency the claimant should state the foreign currency amount on the claim and use the exchange rate obtained from their bank or credit card company to convert claims to Sterling.
- 2.15 If the exchange rate applied differs from the rate expected, the rate applied will need to be substantiated. Where a queried rate is not substantiated by the claimant a reference rate will be applied (currently obtained from xe.com) and adjusted for an estimate of the charges levied (i.e. no more than 5%) as part of the currency conversion process.
- 2.16 All claims must include detailed description of the costs incurred. Claims containing general descriptions such as "other" must be rejected by authorisers.
- 2.17 The Finance and Procurement Directorate reserves the right to refuse claims that have not been submitted or authorised correctly or which are in breach of the expenses policy.

### 3.0 Authorisation of expenditure

- 3.1 Relevant Budget Holders are responsible for approving staff expense claims.
- 3.2 By authorising a claim, the **authoriser** confirms that:
- The expenses were wholly, exclusively and necessarily incurred in the performance of SOAS duties.
  - The expenses claimed are not payable from another source.
  - There is sufficient money in the budget to meet the costs involved.
  - Due consideration has been given to achieving value for money.

- Legible and fully itemised receipts supporting the claim (which excludes credit card transaction slips), are attached to claims being submitted.
  - The expenses are submitted in line with the provisions of the expenses policy.
- 3.3 Expenses of the University's Vice Chancellor shall be approved by the Chair on behalf of the Board of Trustees.
- 3.4 The Deputy Vice-Chancellor Finance & Operations or his/her nominees, as the appropriate Budget Holder, reviews and approves claims from members of the University's Board of Trustees and co-opted members.
- 3.5 Under no circumstances will self-authorised claims, or those signed by a close relative or partner be paid - alternative authorisation must be obtained.
- 3.6 All expense claims may be subject to detailed review and audit.
- 3.7 Under exceptional circumstances, line managers have the discretion to approve claims where receipts have not been provided, as long as they are satisfied that the expenses were validly incurred against the explanation provided. If receipts are persistently not provided future claims without receipts may not be reimbursed

## 4.0 Expenditure which may be claimed

### 4.1 Business expenses

- 4.1.1 The University will reimburse business expenses only. These are items of expenditure incurred wholly, exclusively and necessarily in the performance of a member's duties while on University business.
- 4.1.2 Staff are normally expected to use the University's approved procurement route instead of expense claims, to obtain goods and services for SOAS. Please refer to the SOAS Procurement Policy. As a general rule claims for general items in excess of £100 (inclusive) will not be reimbursed.
- 4.1.3 Staff must not pay individuals to carry out work on behalf of the University and claim the payment as an expense as these payments are taxable. Claims made for payments to individuals may be refused and if, exceptionally, they are reimbursed, the reimbursement will be made after the deduction of all taxes. Payment for work done must be in accordance with the University's Human Resources policies and procedures and must be arranged in advance with HR.
- 4.1.4 All tangible goods purchased and reimbursed (regardless of their source of funding) remain the property of the University and must be recorded on the appropriate University inventory.

## **4.2 No personal gain**

- 4.2.1 Employees should neither gain nor lose financially as the result of travelling on University business or incurring and claiming business expenses.

## **4.3 Promotional incentives**

- 4.3.1 The purchasing decision shall not be influenced by any promotional incentives such as airline mileage credits or personal cash credit card discounts or rebates. Employees must not benefit personally from these incentives but should use them to offset the cost of the current or future business journeys.
- 4.3.2 The University will not reimburse claims where private loyalty scheme points e.g. Air Miles have been used for University travel and the cash equivalent is sought upon redemption.

## **4.4 Claims must be for actual expenditure**

- 4.4.1 With the exception of mileage, reimbursement will normally only be made where claims are supported by fully itemised valid receipts. Credit card transaction slips are not accepted as valid receipts.

## **4.5 Fines, penalties and interest charges.**

- 4.5.1 The University will not reimburse the cost of speeding tickets, congestion charge penalties, library fines, interest or late payment penalties on credit card or any other avoidable surcharge. Fines, interest and penalties will be treated as personal expenses.

## **5.0 Travel and related expenses**

### **5.1 Travel Policy**

- 5.1.1 For Hotel, Rail, Air and Sea travel requirements, please refer to the University's Travel Policy (see [link](#)) and the sections below.

### **5.2 Other travel related**

- 5.2.1 Tube Travel / Pay-as-you-go Oyster / Contactless card: Business travel expenses where an Oyster card or Contactless card is used, can only be claimed where the cost of the journey can be substantiated (journey history available from Transport for London).
- 5.2.2 Parking: Where private vehicle use is approved, normal parking charges incurred on business journeys may be reclaimed, along with the mileage rates shown in Annex A. Receipts must be provided.

### **5.3 Congestion charges, tolls**

- 5.3.1 Provided it represents value for money, the University will reimburse the cost of the congestion charge, and tolls. Congestion charges will not be reimbursed unless proof of payment is supplied.

## **5.4 Home to work travel**

- 5.4.1 Travelling costs between home and the normal place of work can never be claimed (but see the section of the policy referring to the use of Taxis below)

## **5.5 Taxis and hire cars**

- 5.5.1 **Taxis- General:** generally, journeys within London should be by rail, tube or bus. Exceptionally taxi fares may be reimbursed for short journeys if the conditions of travelling by car are met. As reimbursement of taxi fares is at the discretion of the authoriser, please seek their prior approval.

- 5.5.2 **Taxis - Late working and Personal Safety:** It may also be possible to use a taxi to travel to or from home if staff are required to work exceptionally late (for example, after 11pm) or to begin their journey exceptionally early (for example, before 6 am) and if this is not part of their terms and conditions of employment. There may also be instances where taking a taxi is needed for personal safety in overseas jurisdictions. These requirements should be discussed as part of the risk assessment of the activity or event.

- 5.5.3 **Taxis - University's appointed firm:** - Members of staff should use one of the University's providers of taxi services wherever possible. Details may be obtained from a member of the Procurement team.

- 5.5.4 **Taxis – Tipping:** The University will not reimburse tips in excess of 10% of the taxi fare or £5 whichever is lower. Tips in excess of this sum will be treated as a personal expense.

- 5.5.5 **Hire cars:** If a member of staff does not own their own vehicle but needs to travel on University business on a long journey they may hire a car if it is cost effective to do so and they have prior approval from the budget holder.

- 5.5.6 **Hire cars - Benchmark costs:** Periodically the Finance and Procurement Directorate will check the hire rates for an economical car and will not reimburse any claim in excess of this benchmark.

## **5.6 Expenses of partners or persons unconnected to the University.**

- 5.6.1 Persons unconnected to the University, partners or family members shall not travel at the University's expense except when their presence is required and authorised for a bona fide business purpose. In all cases the Director of Finance and Procurement must give written authorisation in advance.

- 5.6.2 A partner may accompany a member of staff for personal reasons. In such instances this must be declared on the claim form and the University must not be charged for more than if the member of staff had travelled alone. Wherever possible their partner's travel costs should be invoiced separately and paid privately. If the invoice includes both private and official business related costs the member of staff must settle the total invoice and reclaim the official business related element from the University. Private insurance must be taken out to cover the partner's travel.

## **5.7 Holidays linked to business trips**

- 5.7.1 An employee shall not claim any additional travel costs, subsistence or other expenses for days taken as holiday linked to a business trip. Private insurance

must be taken out to cover the private part of the journey. Where, unavoidably, business trips include weekends, the weekend will be treated as part of the business trip.

## 5.8 Travel advances

5.8.1 **Conditions:** Cash advances towards travel expenses should be sought in exceptional circumstances only. By requesting an advance the requestor is, amongst other things, agreeing to:

- collect receipts for expenditure incurred;
- keep detailed records of the sums expended;
- submit receipts and return unused funds within four weeks after each journey.

5.8.2 **Alternatives to an Advance:** Prior to requesting an advance it is expected that the individual will have taken the steps necessary to minimise the sum needed by arranging the payment of hotel bills etc. using the University's purchasing system, a departmental purchasing card or making use of the University's preferred Travel Agent, Key Travel.

5.8.3 **Applications & approvals:** Application for advances must be made via the Agresso expenses module using the "New Advance Request" expense type. Such applications must be authorised by relevant approvers through Agresso.

5.8.4 **Expense claim:** Within four weeks of completion of the travel, recipient of an advance is expected to:

- Submit details of the travel expenses incurred as an expense claim, together with supporting receipts, via Agresso ;
- Return the unused portion of the advance where the claim is less than the sum advanced;
- If the value of the claim supported by receipts, is greater than the sum advanced, then the cash difference will be reimbursed to the member of staff.

5.8.5 Items claimed against an advance must conform to the same rules as other expense claims.

5.8.6 **Repayment of sums owed:** Under no circumstances will a further advance be approved, if a travel expense claim supporting a previous cash advance, remains outstanding. The University reserves the right to recover either some or all of an advance from a staff member's salary if there is an undue delay (over 2 months after completing the travel) in submitting a final claim or repaying the balance owed.

## 5.9 Travel insurance

5.9.1 A comprehensive travel insurance policy is available for all employees undertaking travel on behalf of the University.

5.9.2 Any person travelling internationally, or overnight in the UK must complete a risk assessment before they travel or insurance cover may not apply. The risk assessment is available on the [Key Travel Booking Portal](#) or on the University procurement pages (Travel).

5.9.3 Where the risk assessment advises it, the traveller must contact



[insurance@soas.ac.uk](mailto:insurance@soas.ac.uk) or insurance cover may not apply.

- 5.9.4 Travel insurance documentation, providing information on what to do in an emergency and how to make a claim is available to download after booking on the Key Travel Portal or by emailing [insurance@soas.ac.uk](mailto:insurance@soas.ac.uk)

## 5.10 Travel & health

Please contact your GP to obtain vaccinations if required. The cost of essential vaccinations can be claimed as a travel expense.

## 5.11 Travel disruption

- 5.11.1 Staff on University Business who suffer severe travel disruption may claim the unavoidable cost of their delay, in accordance with the University's insurance policy and provided the costs are not the responsibility of a third party such as an airline or tour operator. Claims must be supported by the production of valid receipts and written evidence from the third party (for example, the transport provider/tour operator) that a refund on tickets is not being provided or other costs have not been paid.

## 6.0 Subsistence expenses including the cost of accommodation

### 6.1 Subsistence

- 6.1.1 The following rules apply to both UK and overseas subsistence payments and represent the maximum claimable:

- All rates are quoted in sterling
- Claims must be for actual expenditure incurred and supported by receipts
- The indicative daily allowances should enable the purchase of hotel accommodation corresponding roughly to three-star standard in the UK, although in some places this standard of accommodation will be available at significantly lower prices. The rate also includes breakfast, lunch and dinner, including two alcoholic drinks with dinner. Please note that alcoholic drinks may not be eligible expenditure on certain research awards.
- Where payments are made in foreign currency, the claimant should convert the request for reimbursement into sterling using the exchange rate received (which, ideally, should be substantiated). Where, however, the claim is in a foreign currency, the conversion rate for reimbursement will be calculated by reference to the [xe.com](http://xe.com) ([link](#)) conversion tool using an estimated bank/financial intermediary charge of no more than 5% in addition to exchange rate shown for the dates of travel.

Subsistence rates can be found at Annex A. The subsistence rates apply to expenses incurred whilst on University business.

- 6.1.2 These rates are costed on the basis of staying in a capital or large city. It is

expected that costs elsewhere would be lower. The amounts stated represent only a contribution towards basic living costs. Personal expenditure, alcoholic drink (except with an evening meal), tobacco, toiletries etc. should not be claimed and will not be reimbursed as they are not regarded by HMRC as eligible business expenses.

## **6.2 Working meals**

6.2.1 Working meals may only be provided to participants in meetings if the following criteria are met:

- The meal is taken while travelling on University business and the person is away from the office (and home) for more than 5 hours.
- The meal is for an internal meeting in relation to University business and there is a valid justification to support it, for example the meeting has to be scheduled during lunch time or outside the usual working hours as attendees are unavailable to attend at any other time.

6.2.2 The maximum rates for working meals are shown in Annex A.

6.2.3 It should be noted that working meals should be infrequent.

6.2.4 Catering for working meals on University premises should be provided by the University's contracted catering providers.

## **6.3 Hospitality allowance - Staying with friends and families**

6.3.1 If staying with friends, relatives or colleagues has saved hotel accommodation costs, a hospitality payment of up to the amount indicated in Annex A (subject to the deduction of tax and National Insurance) per person per 24-hour period may be claimed. You should only claim for expenses actually incurred. .

6.3.2 Receipts must be provided in support of your claim. Please ask your host to give you a receipt addressed to you with the following as minimum:

- Details of the place of residence.
- Your host's permanent address if different.
- Your host's full name.
- The dates of your stay.
- The amount charged per 24 hour period and the total charged.
- Acknowledgment of the sum received and method of payment.

6.3.3 For periods exceeding 30 days a rental agreement should be in place and the claimant must demonstrate that payment of the hospitality allowance is more cost effective than renting on the open market (on a like for like basis).

6.3.4 The rate limit applies worldwide and will be reimbursed via the payroll system after the deduction of tax and National Insurance.

## **6.4 Incidental overnight expenses**

6.4.1 Employees staying away from home overnight on business often incur minor

incidental expenses of a personal nature i.e. newspapers, laundry, phone calls home (limited to one per day) etc.

6.4.2 If these incidental expenses have been included within a hotel bill and do not exceed the daily allowances you may simply claim the actual hotel bill in full. Receipts must be provided in support of your claim.

6.4.3 Details of the current tax exempt amounts for incidental personal expenses are contained in Annex A.

## **7.0 Entertaining and hospitality**

### **7.1 Business entertaining**

7.1.1 It is recognised that there is a legitimate business need, on occasions, for representatives of the University to entertain or provide hospitality to official visitors to the University, or to meet such expenses when making official visits on University business elsewhere (if appropriate).

7.1.2 It is good practice when entertaining official visitors, that the representation from the University is not disproportionate to those being entertained. Ideally there should be more external guests than University employees at one event, unless there is sound justification for doing otherwise, for example, lunches for honorary graduates and external examiners.

7.1.3 Hospitality should be procured centrally via the institution, rather than reclaimed by individual employees. Where the costs cannot be procured centrally, they should normally be reclaimed by the most senior member of staff present.

7.1.4 The hospitality rates (per person) in Annex A, should be used when considering the amount to be spent on guests entertained by staff on business. Exceptionally claims that are greater than the expenditure per head for University staff will be reimbursed but this will require approval by the Vice-Chancellor or Deputy Vice-Chancellor Finance & Operations in advance of the event. In the absence of this approval expenses will be reimbursed at no more than the agreed rate.

7.1.5 Claims for reimbursement of the cost of business entertaining should follow the relevant guidelines in Section 2 'Claim process'. It should be noted that details of guests must be included on the claim form.

7.1.6 Business entertaining that takes place on campus must be provided by the University's contracted catering providers.

### **7.2 Staff entertaining – Events and parties**

7.2.1 University funds should not be used to fund staff parties except in the following cases:

- The event is centrally organised, approved by the Vice Chancellor and is open to all staff.
- Farewell parties for staff providing the cost is reasonable and reflects the length of service as set out below:
  - 2 to 5 years' service: maximum contribution £100 in total

- 5 to 10 years' service: maximum contribution £200 in total
  - Over 10 years' service: maximum contribution £300 in total
- The event is primarily for students, with the numbers of students exceeding the number of staff by a ratio of five to one.

7.2.2 In all instances the University's contribution must not exceed £20 per head.

7.2.3 All events must take place on campus with all catering to be provided by the University's contracted catering providers

### 7.3 Reciprocal hospitality

Staff and University lay members may accept meals or equivalent hospitality only in the course of genuine University business. Offers of hospitality which may unduly influence, the actions of an individual in favour of the provider of the hospitality, or on a scale significantly greater than would be provided in return by the University should be declined. It should be noted that staff are expected to comply in full with the University's Bribery and Gift and Hospitality policies which can be found on the SOAS intranet.

### 7.4 Tips - Hospitality

Where a service charge is not included in a restaurant bill tips must be limited to 10% of the cost of the meal and total expenditure per head must remain within the limits for hospitality in Annex A.

## 8 Professional subscriptions

The University will meet the cost of staff subscriptions to professional bodies listed on HMRC's list of approved professional organisations and learned societies ([link](#)) where the subscription relates to the role job specification.

## 9 Conference costs & membership fees

9.0 Several professional or trade bodies that conduct seminars or run events such as conferences, offer a reduced participation / entry fee on condition that the intended participant takes up membership of that body (usually an annual subscription).

9.1 Membership fees that reduce the cost of conference attendance by more than the cost of the membership fee may be paid by SOAS (e.g. normal conference fee is £200 but members pay a reduced fee of £130, and membership costs £50, then there is a net saving to SOAS of £20 if membership is taken up by the member.

9.2 The request to pay for membership should be made at the same time as the request to attend the conference, with documentary evidence of the savings to SOAS.

9.3 Relevant budget holder approving the expense claim, must review and be satisfied that the claim is a valid one supported by the necessary evidence.

9.4 It is always preferable for SOAS to pay the membership and conference fees direct to the organisation, rather than as an expense reimbursement to an employee which

may lead to deduction of tax and NI.

## 10.0 General items

### 10.1 Expense claim limit

The Finance and Procurement Directorate will use a working assumption that general (i.e., non-travel, subsistence and hospitality related) claims that are for items in excess of £100, inclusive of VAT, should be purchased using a University purchasing card or the Agresso purchasing system. Usually expense claims for general items in excess of £100 will not be reimbursed.

### 10.2 Home broadband/telephone rental/ personal mobile phone costs

The University will not reimburse personal mobile phone rental costs, home broadband or home telephone rental costs. The University will, however, reimburse the costs of business calls made from a home telephone or personal mobile phones where these are incremental costs over and above fixed rental costs. All claims should be supported by itemised telephone bills.

### 10.3 Tips- General

Where it is customary to tip for a service and it is not mentioned elsewhere within this policy the sum should not exceed 10% of the bill or £5 whichever is lower.

## 11.0 Research incentive accounts, fund accounts, research grants and contracts

### 11.1. Research incentive accounts

11.1.1 In order to avoid duplication, waste and the purchase of equipment that is incompatible with the University's infrastructure, research incentive accounts should not be used to purchase tangible items such as books and computing equipment. It is intended that the need for these items should be met from the budget allocated to the Professional Services departments (mainly Library and IT). As with other University accounts and as a general rule, claims for general items in excess of £100 (inclusive) will not be reimbursed.

### 11.2 Fund accounts, research grants and contracts

11.2.1 Expenditure against funds or externally funded research grants and contracts must conform to the same rules as expenditure against any other University budget/account. Items purchased against fund balances or research projects remain the property of the University and must be added to departmental/faculty inventories as appropriate.

11.2.2 Where funds are obtained from Government or a recognised research body the rules of the external body relating to expense claims will take precedence over guidance within this policy. However, where there is discretion, staff should be guided by the University's expenses policy when making an application for funding.

11.2.3 In exceptional circumstances where the funding body allows expenses in relation

to childcare or family member expenses as part of the grant or where this is funded from a research incentive account (Y code), this should be approved by Research and Knowledge Exchange (RKE) in advance of any expenses being incurred.

- 11.2.4 Claims must be made as soon as possible after the expense has been incurred, ideally within four weeks. Claims delayed by more than 3 months after the expenditure was incurred will not be reimbursed unless there are exceptional mitigating circumstances for the delay which must be validated by the claimant's line manager, who will use their discretion to approve or reject the late claim.

## 12. Useful contacts / further guidance

For further information about this policy please contact:

Accounts Payable [accounts.payable@soas.ac.uk](mailto:accounts.payable@soas.ac.uk)

Procurement [procurement@soas.ac.uk](mailto:procurement@soas.ac.uk)

Insurance [insurance@soas.ac.uk](mailto:insurance@soas.ac.uk)

## Annex A

### SOAS, UNIVERSITY OF LONDON RATES & ALLOWANCES

#### Subsistence rates:

Maximum subsistence rates period	Place (away from normal workplace or home)	Maximum rate per day
Breakfast	All places	£15.00
Lunch	All places	£40.00
Dinner	All places	£40.00
Overnight accommodation provided by friends or family	All places	£50.00 (subject to the deduction of Tax and National Insurance)
Overnight accommodation (B&B up to 24 hours)	All places	See Travel Policy

#### Hospitality rates:

The provision of hospitality, especially that provided externally, must be for the benefit of the University. Hospitality should be procured centrally via the institution, rather than reclaimed by individual employees. Where the costs cannot be procured centrally, they are to be reclaimed by the most senior member of staff present.

Maximum hospitality rates per event	Place	Maximum rate per person per day
Lunch	All places	£40.00
Dinner	All places	£80.00

#### Mileage rates:

Employees using their own vehicles on SOAS business can claim mileage allowance not exceeding the following HMRC rates:

Maximum mileage rates private vehicle	Cumulative distance in tax year	Rate per mile
Car or van	First 10,000 business miles in the tax year	45p.
Car or van	Each business mile over 10,000 in the tax year	25p.
Motor cycle	Any distance	24p.
Bicycle	Any distance	20p.

#### Additional passengers:

For each employee who travels on business as a passenger an additional 5p per mile can be claimed.

#### The maximum Incidental overnight expenses:

Within the UK	£5 per night
Outside the UK	£10 per night