

Landward Research

# TRAVEL AND EXPENSES POLICY



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## 1 Purpose

This document sets out Landward Research's policy relating to travel, subsistence and expenses. It explains what Landward Research will pay for as its operating costs.

The Policy aims to provide staff with clear guidance on the organisation's position on the validity of expenses, the procedures for making an expense claim, the controls around the process and the proper authorisation required. To provide clear guidance to enable Landward Research activity whilst complying with statutory regulations and Landward Research's objectives.

Expenses may only be incurred where required for Landward Research activity and should aim to keep the overall cost to the Landward Research to a minimum.

The Policy seeks to support Landward Research's broader environmental objectives by encouraging more sustainable behaviours and discouraging carbon-intensive methods of working and travelling.

A policy cannot contain examples of every instance where it may apply. Staff should consider the contents of the policy and apply the principles and examples therein to reach a conclusion. Where doubt exists they should consult their line manager before incurring any expense which may need to be reimbursed.

HMRC may audit our practices and procedures regarding expense payments at any time. The advice in this document should therefore be strictly adhered to.

## 2 Scope

This Policy applies to all Landward Research expenditure and all funding sources.

This policy applies to all members of staff who work under a contract of employment with Landward Research and to members of the Board of Directors. It also applies to agency staff, contractors, secondees, interns and others employed under a contract of service.

This procedure applies equally and fully to all staff members of Landward Research Ltd and to staff members of all subsidiary companies of Landward Research Ltd (on

12<sup>th</sup> January 2022: Landward Research Teoranta, Landward Limited Liability Company and Landward Limited).

This Policy refers to all categories of expenditure, regardless of the method of payment.

This Policy applies to the following categories of expenditure and activity:

- Business travel of all modes, including bicycle, rail, car, aeroplane etc.
- Accommodation while traveling on Landward Research business (e.g. hotels)
- Hospitality
- Reclaim of expenses incurred on Landward Research business.

### 3 Expenses Principles

#### 3.1 General Principles And How To Claim

Only costs relating to Landward Research activities will be reimbursed.

All claims for reimbursement of expenditure should be made using Breathe HR as soon as possible, within eight weeks of the date of the claim. Claims made for expenses incurred more than ten weeks from the date of the claim may not be submitted and if submitted will be rejected.

All travel costs and other expenses reasonably incurred for appropriate Landward Research activity should be on a nil-gain, nil-loss basis

Outline expenditure should be agreed with the line manager or budget holder before incurring any costs.

If a third party has agreed to cover expenses, then the staff member should claim those from Landward Research and Landward Research will recover the costs from the third party. As such, this Policy should be applied, rather than the policy of the third party. In these circumstances please be aware of the Anti-Corruption and Bribery Policy.

If a staff member has specific travel requirements, such as 'reasonable adjustments' or specific dietary needs, and it is not possible to accommodate those within the Policy limits then Landward Research will consider reasonable additional costs.

Before travelling staff should discuss these with their line manager to agree what additional costs will be covered.

If a staff member realises that they have made a mistake in submitting a claim, we expect them to raise it with their line manager and report it immediately so that errors can be redressed. Staff have nothing to fear from an isolated honest mistake, and credit is given for prompt reporting (this demonstrates acting with integrity).

Other breaches of this policy may result in more serious consequences, including disciplinary proceedings. In particular, dishonest breaches of this policy are a very serious matter, and may be considered gross misconduct.

### **3.2 Sustainable Travel**

Travel accounts for a significant share of Landward Research's total carbon footprint. Staff should always be aware of the potential impact of their travel and look to minimise this by considering whether there are sustainability advantages in using options such as:

- Joining meetings remotely (e.g. by video conference)
- Taking public transport instead of going by car or taxi
- Traveling by rail instead of air
- Choosing more efficient routes where possible

### **3.3 Foreign Currency Transactions**

Where claims are submitted in a foreign currency the claim must be inputted into Breathe HR using a staff member's normal remuneration currency and an email should be sent to the staff member's expense approver detailing the exchange rate/rates used.

Finance Team staff may request personal credit card or bank statements as evidence of exchange rates, in addition to the original receipts.

### **3.4 Receipts**

Receipts should be provided for all items of expenditure, except for purchases via Purchase Order. Landward Research recognises that on occasions receipts may be

lost or not provided by the vendor. Claims and reconciliations can still be submitted in this instance:

- For items over £10, a written justification and written approval from the line manager, should be provided and should be attached to the claim/reconciliation.
- For items under £10, an explanation does not need to be given but items without receipts must be identified on the claim/reconciliation.

However, please be aware that some funders require receipts for all items of expenditure regardless of value; in these circumstances receipts must be submitted for all items.

Receipts should include details of the item/s bought and VAT breakdown (where applicable), and should show proof of payment. Credit card holder receipts and copies of credit card or bank statements do not include this information and so cannot be solely accepted as receipts to support a claim or reconciliation. For receipts that are illegible, not written in English, or credit card holder receipts staff should provide a clear description of the expenditure when submitting the claim.

For expense claims, once receipts have been scanned and attached to the claim, the original copies do not need to be retained by the claimant.

## 4 Travel

The most cost effective mode of transport should be used when travelling on Landward Research business. The purpose of travel should be clearly stated on the claim for reimbursement.

### 4.1 Safety And Security

Safety and security are always important and particularly so when travelling. These are relevant considerations when making travel decisions, such as the location of a hotel or a mode of transport. This policy reflects this, allowing a judgement to be made based on the circumstances. If in doubt, you should take the safer alternative.

Wellbeing is also important. Travelling long distances and being away from family and friends has a cost. Landward Research wants staff to be able to perform at their best when travelling for work. The requirements reflect this.

Landward Research's travel insurance covers Directors and Employees whilst on any trip in connection with the Business including days added for personal reasons.

## **4.2 Extending Trip For Personal Travel/Holiday**

Holidays commencing before or after business trips may take place. If taken, the costs of accommodation, subsistence and travel in excess of those incurred for the essential business element of the trip will not be reimbursed. This includes the difference in costs if the actual arrangements (such as flights) are more expensive than the arrangements that would have been appropriate based on the business aspect of the trip.

## **4.3 Train/Coach Travel**

Cost of train/coach travel will be the most economical for the journey required. It is therefore important that staff plan their journeys well in advance so as to take advantage of reduced rate advance fares.

Train travel should always be in standard class unless there are exceptional circumstances that warrant First Class travel. For example, to accommodate disability or accessibility needs (and no Standard Class facilities are available that would accommodate these needs), or where such a ticket would be cheaper than a Standard Class ticket. If First Class travel is to be booked, for any reason other than when a First Class ticket costs less than the cheapest alternative Standard Class ticket, then it should be signed off by the line manager first.

You may upgrade to First Class (or equivalent) if you personally pay the difference in price between Standard Class and First Class.

You must not seek to benefit personally from any financial compensation awarded for delayed or cancelled journeys. You may accept vouchers, arrangements for refreshments, meals and accommodation during a disrupted journey.



## 4.4 Air Travel

If it is more cost efficient to do so, air travel may be considered.

Staff are required to travel in the cheapest available class of travel.

Premium Economy, Business, or equivalent **may** be justified in exceptional circumstance if one or more of the following conditions exist:

- To accommodate disability, accessibility or health needs and no appropriate facilities are available in Economy.
- Where no cheaper ticket or alternative travel option is available.
- The duration of the flight is in excess of eight hours and the staff member needs to work on the day of arrival.
- The funding sponsor for the work being undertaken specifically allows business class travel and will refund the full cost without the requirement of subsidy from any other aspect of the project, i.e. it was included in the project costing.

Use of a non-economy class must comply with the conditions above and be pre-approved by the CEO or another Board member.

Staff must not seek a free upgrade to a higher class of travel, but may accept one if offered.

Staff may upgrade if they personally pay the difference in price between the class specified under this policy and the one booked.

Staff must not volunteer for denied-boarding compensation. Staff must not seek to benefit personally from financial compensation awarded for delayed or cancelled flights. Staff may accept vouchers, arrangements for refreshments, meals and accommodation during a disrupted journey.

Landward Research will not reimburse costs incurred for excess baggage charges or storage costs at the airport which are personal or which are unrelated to Landward Research business.

Landward Research will not reimburse costs incurred for travel club membership, which gives access to airport lounges, complimentary drinks, etc.

Staff may accrue promotional benefits (such as air-miles or frequent flyer benefits) for their own personal use; however the availability of such benefits must not influence their choice of airline or flight.

Costs of car parking relating to travel to or from the airport of departure are reimbursable at the rate applicable to Long Term car parks upon presentation of a valid receipt.

## **4.5 Public Transport And Taxis**

Costs of public transport and taxis incurred directly in the course of Landward Research business, including travel to and from airports, may be reclaimed upon presentation of a valid receipt.

Taxis should be avoided in favour of buses, trains and tubes/underground. Use of taxis is limited to essential need – such as late night/early morning travel, no practical public transport links, where it is necessary to transport equipment/large and heavy items of luggage – or when a taxi is taking enough people to make it more cost effective and environmentally friendly than other forms of transport.

## **4.6 Driving**

### **4.6.1 Use Of Private Cars**

We do not encourage the use of private cars for business purposes. Private cars should be used only if overall efficiency in time or cost is improved significantly over public transport. Staff members are asked to consider alternative travel arrangements (such as rail) for long journeys as this may prove safer, cheaper and allow continued working.

Where staff use their own vehicles for approved business purposes, a mileage allowance of 40p per mile will be paid up to a limit of 10,000 miles per annum, thereafter 25p per mile will be paid. When claiming include the start and end postcodes, the purpose of the journey, and the dates of travel.

Staff who use their vehicle on Landward Research's business must be appropriately insured. It is the responsibility of the staff member to ensure that they have this cover. Landward Research will not reimburse this as an expense.

Parking fines or penalties will not be reimbursed. Under no circumstances will speeding or any other form of traffic violation penalty or fine be reimbursed.

#### **4.6.2 Use Of Hire Cars**

Hire cars are generally more cost effective than the use of a private car for journeys over 100 miles, in such instances, the hired car option should be taken if possible.

Normally a vehicle with the lowest practical engine capacity should be hired, e.g. Grade A (Micra) or Grade B (Corsa). If there are three or more individuals in the party, a Grade C (Astra/Almera) or Grade D (Mondeo/Vectra) can be booked. Consideration will also be given as to whether equipment is being carried and for accessibility needs.

Staff should claim for the hire charge and the cost of the fuel when using a hire vehicle, claims for fuel costs should be accompanied by receipts and show suitable deductions for any private mileage. Mileage rates cannot be claimed in relation to hire cars. When claiming include the start and end postcodes, the purpose of the journey and the dates of travel. Full insurance cover should be purchased for the period of hire, at the best rate available.

## **5 Overnight accommodation**

Staff should select hotels with adequate security and facilities, chosen in accordance with the value-for-money principle.

Hotels should only be booked where the traveller cannot reasonably be expected to make a return journey to and from a meeting or other business related event in the same day.

Staff should ensure that the most cost effective nightly rate is obtained and should not exceed the UN room allowance (given by the UN as a percentage of Daily Subsistence Allowance)<sup>1</sup>. These amounts are intended to be upper limits rather

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<sup>1</sup> [icsc.un.org/Home/DailySubsistence](https://icsc.un.org/Home/DailySubsistence)

than a suggested level of expenditure. Therefore, if it is possible to book appropriate accommodation at a lesser amount, then this ought to be done.

For example (at time of writing):

- The UNDP Daily Subsistence Allowance (DSA) for London is \$410 (£300) and the UNDP allow up to 60% of the DSA to be spent on accommodation. Therefore, the maximum reimbursable amount for one nights accommodation in London is \$246 (£180).
- The UNDP DSA for elsewhere in the UK is \$310 (£225) and the UNDP allow up to 58% of the DSA to be spent on accommodation. Therefore, the maximum reimbursable amount for one nights accommodation elsewhere in the UK is \$180 (£131).
- The UNDP DSA for Prague is \$230 (£170) and the UNDP allow up to 61% of the DSA to be spent on accommodation. Therefore, the maximum reimbursable amount for one nights accommodation in Prague is \$140 (£100).
- The UNDP DSA for Lagos is \$179 (£130) and the UNDP allow up to 61% of the DSA to be spent on accommodation. Therefore, the maximum reimbursable amount for one nights accommodation in Lagos is \$109 (£80).

Landward Research will not reimburse miscellaneous hotel charges, such as:

- Newspapers
- Mini bar drinks and snacks
- Laundry charges for short term trips
- Charges for in room movies
- Health / leisure club fees / membership

This list is not exhaustive.

If the stay is over seven days, or in exceptional circumstances (eg. loss of luggage) reasonable laundry services may be charged (i.e. no more than £25 or the local currency equivalent.)

Staff may personally accrue promotional benefits such as hotel membership cards; however the availability of such benefits must not influence travel plans or choice of hotel.

If a staff member stays with friends or family when travelling on business, they can claim £15 for bed and breakfast or £30 for dinner, bed and breakfast using standard expense claim procedures.

If a staff member stays with a colleague, the host can claim £15 for bed and breakfast or £30 for dinner, bed and breakfast. The guest's name must be included on the expense claim form, together with the reason for their stay.

## 6 Meals And Subsistence

The cost of breakfast can be claimed, up to a maximum of £15, when travelling on business before 7am or staying in overnight accommodation. The total cost may include two non-alcoholic drinks.

The cost of lunches can be claimed, up to a maximum of £20, when travelling on business for a period of 5 hours or more in a single day. The total cost may include two non-alcoholic drinks.

The cost of an evening meal can be claimed, up to a maximum of £30, when traveling on business means that you will not return home before 7pm. The total cost may include a large glass of wine or a pint of beer or its equivalent (or additional soft drinks to a similar value) with evening meal.

When staff members are working away from their usual place of work, the cost of additional non-alcoholic drinks and/or healthy snacks can be claimed, up to a maximum of £10 a day.

Claims must be supported by detailed receipts. Meal allowances are intended to be upper limits rather than a suggested level of expenditure. These upper limits are based on UK prices, so if the claim for meals and subsistence is incurred overseas, then the line manager has discretion to accept individual expenses of up to 25% above the upper limits in this document, if these are clearly justified.

Where a hotel booking has been made that includes breakfast, lunch or dinner as part of the agreed rate, staff should not claim for meals additionally.

The cost of business telephone calls and / or internet access whilst travelling on Landward Research business may be claimed.

### 6.1 Group Meals

Where a bill is paid on behalf of other members of staff, details of the reason and location and the names of those staff included in the claim must be shown on the expenses claim. Claims cannot exceed the number of staff multiplied by the relevant per head cost for the type of meal.

## **7 International Travel Related Expenses**

### **7.1 Passports And Visas**

Where a passport renewal or a second passport is required due to the frequency of work related travel, these costs will be covered by Landward Research upon presentation of a valid receipt. Other passport related costs are not reimbursable.

Visa application costs required for a country visit will be covered including the cost of photographs.

### **7.2 Immunisations And Medication**

Where a medical examination, testing, immunisations or necessary prophylactic medication such as anti-malarials are required, these costs will be covered by Landward Research upon presentation of a valid receipt.

## **8 Mobile Phones**

Where Landward Research agrees that a mobile phone is necessary for the performance of duties, Landward Research will consider paying for the associated costs.

Staff should avoid using their phones in an area that might expose them to risk. If a phone is snatched, staff should not attempt to prevent this but should make a note of as many details as possible and immediately report the incident to the police and to Landward Research.

Landward Research only provides mobile phones for hand held use in safe situations. The use of hands free kits is not acceptable and staff should not use their mobile phone whilst driving or in any other unsafe situation.

## 9 Other Expenses

### 9.1 Eye Care

Landward Research will reimburse staff for the cost of an eye test every two years up to a maximum of £30.

Landward Research will reimburse staff for the cost of glasses needed for Display Screen Equipment up to a maximum of £40. Glasses should be primarily for DSE use only. Staff should provide evidence from the Optician to support this when claiming, using the Eye Test Authorisation Form (Annex 1).

Glasses that are also intended for other purposes (reading/driving etc.) cannot be reimbursed.

### 9.2 Professional Subscriptions

Landward Research will contribute up to 50% of the costs of membership of relevant professional bodies.

In general, personal subscriptions to academic/learned societies are a personal liability and will not usually be contributed to by Landward Research.

Landward Research may consider contributing up to 50% of the costs of subscriptions to academic associations and societies in two circumstances:

- Where individual membership is necessary for the purposes of course accreditation, research functionality or conference attendance.
- Where membership is corporate or where the individual is a member because they represent Landward Research in their specific role

Similarly, journal subscriptions taken out in an individual's name are generally a personal liability.

### 9.3 Conferences And External Meetings

Landward Research will pay for members of staff to attend conferences and meetings of professional bodies in the course of their duties. Travel costs incurred may be claimed as business expenses, this includes travel, accommodation, and subsistence. Staff members need to have prior authorisation from their line manager to claim for the costs of attending conferences and meetings of professional bodies.

## 9.4 IT

Landward Research will consider paying for personal desktop or laptop computers, software, apps, and peripherals that are necessary for Landward Research business. If a staff member needs to purchase any of these to perform their duties, then they should discuss requirements with their line manager.

## 9.5 Working From Home

For any entitlement of reimbursement of costs relating to working at home please refer to the “Homeworking Policy”.

## 10 Monitoring

The CEO, Finance Director, and Strategy and Operations Manager are responsible for monitoring application of the business expenses policy to ensure compliance.

Fraud is always a disciplinary offence, generally resulting in dismissal and possible prosecution.

## 11 Other Related Documentation

Where necessary, this policy should be read in conjunction with other Landward Research Policies, such as:

- Disciplinary Procedure
- Code of Conduct
- Complaints Policy
- Equity, Diversity, and Inclusion Policy
- Employee Wellbeing Policy



## 12 Review

Landward Research will review this policy on an ongoing basis and carry out a formal review not less than every 3 years. Such review shall take into account the operation of the Policy since the last formal review, any legal or regulatory developments, an assessment of current best practice and any other relevant information.

## Annex 1: Landward Research Eye Test Authorisation Form

Any employee who is a user of display screen equipment is entitled, on request, to receive an eye and eyesight test. Employees are expected to bring this request to the attention of their line manager by completing this form.

The optician determines the frequency of repeat eye and eyesight testing for users. This is usually every two years, but it can vary for individual patients. Landward Research will meet the costs of repeat testing.

Landward Research will contribute up to £35 for the cost of an eye test. Where the optician recommends a staff member be provided with eyesight correction (e.g. glasses) specifically for their work with DSE, the law requires that Landward Research meet reasonable costs. A reasonable contribution is now regarded as up to £40 and this contribution will be kept under review.

There is no requirement on Landward Research to contribute where 'normal' glasses, provided for reading, watching TV, or driving, are adequate for DSE use.

The procedure is as follows;

- Section 1 to be completed by the member of staff requesting an eye test with 'authorisation' completed by line manager before booking an eye test.
- Staff member attends eye test with optician of their choice. The Optician to complete section 2.
- If glasses are required solely for DSE use, the employee chooses a pair and is entitled to receive up to £40 as a contribution from Landward Research.
- The staff member must pay for their eye test and any glasses and then claim for the costs through their usual expenses claim procedure

Landward Research will not contribute towards glasses prescribed for any use other than DSE work. The staff member is responsible for meeting any costs incurred over the amounts listed above. Authorisation must be obtained prior to the eye test. All claims must be supported by receipts

## Annex 1: Landward Research Eye Test Authorisation Form

### 1) Staff Member And Line Manager To Complete

**Name:** \_\_\_\_\_

**Date:** \_\_\_\_\_

(I declare that the information provided above is correct, that I understand the terms of this agreement and that I agree for the test results to be disclosed to the Landward Research)

**Authorisation:** \_\_\_\_\_

**Date:** \_\_\_\_\_

(I confirm that the above staff member is a DSE user and uses DSE as a significant part of their normal work)

### 2) Optician To Complete

Spectacle Prescription:	Please Check One
Spectacles have not been prescribed	<input type="checkbox"/>
Spectacles are prescribed solely for DSE use	<input type="checkbox"/>
Spectacles are prescribed, but not specifically for DSE use	<input type="checkbox"/>

Recommended re-test date: \_\_\_\_\_

Other Comments:

\_\_\_\_\_  
\_\_\_\_\_

**Optician's name:** \_\_\_\_\_

**Optician's signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

(I confirm a full eye test has been completed on the above named employee)

**Optician's Address:**