

## Staff Travel and Expenses Policy

Effective from 6<sup>th</sup> April 2019

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## Introduction

The policy is intended for all University of Salford staff and members of University Council. A member of staff is defined as someone with a current contract of employment at the point of carrying out the duties for which a claim for expenses is being made. Separate policies cover the payment of travel and subsistence to students and workers paid via a 'Fees and Expenses' claim form.

It is accepted that staff travel is a necessary part of University business. However, the University is also committed to reducing the impact we have on the environment through the CO<sub>2</sub> emissions we produce. Wherever possible and practical, Skype or conference facilities should be used in place of travelling on University business.

There must be a genuine business reason for every trip made and any expenses incurred as a result of that trip. All costs for travel and subsistence which meet the relevant criteria will be reimbursed providing they are incurred wholly, exclusively and necessarily in the performance of the duties of the employment. In the pursuit of fairness and consistency, all expense claims are subject to this policy, regardless of the source of the income against which the expenses are charged. The fact that the income came from outside the University has no effect on the treatment of expenses paid to a member of staff.

The University has an obligation to ensure that it only spends money that is wholly, exclusively and necessary in the furtherance of its objectives. It is essential that it does so in a way that is transparent, open and beyond reproach, and meets the highest standards of good governance. The rules set out in this policy are to ensure that all claims made for travel and other expenses are necessary, reasonable and only for staff properly engaged on University business. Authorised signatories must ensure that claims are complete and comply with the content of this policy. Under no circumstances should a Travel Request or resulting claim be approved if it is incomplete or non-compliant.

It is the University's legal obligation to ensure that all expenses and benefits given to staff are treated correctly for the purposes of Pay As You Earn (PAYE). The payment of travel and subsistence expenses incurred whilst on University business must either be equal to or less than what is allowable under Her Majesty's Revenue and Customs (HMRC) rules. This means that provided all claims comply with the rules contained in this policy, there is no requirement to report them to HMRC at the tax year end, as there is no liability under PAYE. Staff are advised therefore, that there is no requirement to include details of expenses in their annual tax return.

All travel and expenses may be subject to Freedom of Information requests and, in the interests of transparency, senior officer expenses will be published on the University's web pages retrospectively after review by Finance and Resources Committee (FRC). Senior Officers of the University are defined as members of the Vice Chancellor's Executive Team, members of the University Management Team and University Council. They are expected to keep their expenses and costs to a minimum and be properly incurred in the discharge of their duties. It is recognised that their heavy workload, often involving unsocial hours and in particular the need to work whilst on the move and be contactable where possible, may require travel arrangements that are more expensive than for other University staff. In

addition, as they will invariably be representing the University at many business functions both within the UK and overseas, often directly on arrival at their destination, this is reflected in the agreed mode of transport.

A business trip can include travel between:

- the permanent workplace and a temporary workplace
- temporary workplaces
- home and a temporary workplace
- business journeys which begin or end at home must be reduced by the home to/from work commuting mileage (one way or return, as applicable), without exception and regardless of the mode of transport normally used for commuting to/from work

A temporary workplace is a location a member of staff goes to perform a task of limited duration or for a temporary purpose. Staff may travel to a temporary workplace without that journey being significantly different from their ordinary commute. HMRC rules deny tax relief in these circumstances and staff cannot claim for these journeys.

Journeys between home and a normal place of work are not regarded as business trips and the cost of these journeys and any related costs such as car parking cannot be claimed. This still applies where staff choose to use their own car for business and commute to a place of work, even on days they are not normally due to work.

The University reserves the right to make changes to this policy from time to time. Any amendments will be publicised and made available on the University's staff intranet.

## Travel Arrangements and Business Expense Claims

The process commences when there is a need for a member of staff to travel whilst carrying out University business. A Travel Request must be completed on the University's finance system prior to every business trip, to itemise expected costs and obtain prior approval to incur the expenditure. The same applies to business entertaining which must be approved prior to any event.

Staff must arrange all business travel and accommodation through the University's Travel Office who are able to service all travel arrangements in respect of rail travel, flights, hotels, travel visas, conferences and airport parking. Under no circumstances should staff pay for trip costs in advance using their own funds and any resulting claims will not be paid.

Travel requests must include all relevant information to enable the University's Travel Office to make the necessary arrangements following approval. They are unable to make any travel arrangements without an approved Travel Request and staff should endeavor to give them as much notice as possible. If last minute travel is required, staff are responsible for ensuring their Travel Request is approved and reaches the Travel Office no later than 11am on the day prior to the start date of the trip. Late requests cannot be guaranteed and may result in a trip being cancelled.

Where appropriate, the Travel Office will provide staff with options for travel which are within this policy prior to confirming the arrangements with the relevant supplier. Any loyalty incentives offered to staff must not influence travel decisions unless it results in a saving to the University.

Staff are required to submit claims in a timely manner to ensure queries are dealt with promptly and to facilitate budgetary control. To claim expenses following a business trip, an Expense Claim must be completed on the University's finance system. Where receipts are required, they must be uploaded with the claim and retained for 90 days, as a random check will be carried out by the Payroll Section in line with audit requirements.

Expense Claims must never be authorised by the person making the claim or colleagues on the same business trip/attending the same hospitality event. Similarly, an authorised signatory must never authorise a claim by a spouse, partner or other close relative.

Staff are not permitted to make a claim for colleagues' expenses; the only exception is a shared taxi fare. This must be made clear when submitting a claim and full names of all staff must be provided.

The University must never meet the cost of personal expenses, even if they are work related. The deliberate claiming of expenses to which there is no entitlement constitutes theft. In such cases, appropriate disciplinary action will be taken. Examples of items which cannot be claimed or paid for by the University are:

- clothing and footwear for use at work which is not an approved uniform item, or a piece of safety wear not used exclusively for work
- the cost of replacing personal items lost or stolen either at work or on University business

- personal communications (postage, fax, telephone)
- gratuities and gifts (including presents and flowers for colleagues)
- parties and celebrations
- travel between home and work
- workplace car parking

Departure and arrival times must always be included in the claim to ensure that the correct rate of subsistence is claimed for the length of time spent away from the normal place of work.

Senior Officers are expected to anticipate travel needs in a given year, having due regard to the budget allocation for that year and to take into account when deciding to request a trip and determining the class of travel involved. A Travel Request should be completed prior to every business trip to itemise expected costs and obtain prior approval to incur the expenditure where costs exceed £50.00. For travel and expenses amounting to less than £50.00, prior approval is not required but approval of claims still applies. The overarching principle is that all travel and expenses must be approved by each individual Senior Officer's line manager, subject to the limits set out in this policy as follows:

Position	Authorising Manager
Vice-Chancellor	Chair of Council or Deputy Chair of Council
Deputy Vice-Chancellor	Vice-Chancellor
Chief Operating Officer	Vice-Chancellor
Registrar	Vice-Chancellor
Executive Director of Finance	Vice-Chancellor
Executive Directors of Professional Services	Chief Operating Officer
Directors of Student Administrative Services	Registrar
Deans of Schools	Deputy Vice-Chancellor
The Chancellor	Chief Operating Officer
Members of University Council	Chief Operating Officer

In the interest of transparency, a summary of the approved expenses of each University Senior Officer shall be prepared by the Executive Director of Finance every three months and submitted to the FRC for scrutiny at their next meeting. Expenses claimed include all expenses incurred by Senior Officers regardless of the purpose or source of funding. All reportable expenses must, as far as possible, be charged to a specific budget code set up to record such transactions. A schedule of expenditure on these codes will be prepared each month and sent to each Senior Officer for checking to ensure completeness and accuracy prior to reporting to FRC. It is the responsibility of each Senior Officer to ensure that the record is correct.

Business class [air travel](#) may be booked for Senior Officers where there is an exceptional business requirement. However, this should only be used where the density of the meeting schedule and the turnaround time at the destination is such that it would not be practical to travel in any lower class. Prior approval for business class air travel should be obtained from the relevant authoriser. Business Class tickets must never be purchased for journeys of less than five hours flying time.

For those staff based outside the UK, business expenses incurred in the country of residence will be reimbursed up to and including the [Overseas Scale Rate](#) for that country, on production of valid, itemised receipts.

Where the business trip includes some unusual expenditure that is not covered in this policy, the Payroll Section should be consulted in advance to ensure the expense is allowable. Failure to do so may result in non-payment of the claim. The University does not expect anyone who incurs expenses whilst on University business to be out of pocket for any significant period. All payments in respect of business trips are paid via the University's finance system and payment runs are completed on a daily basis, with funds reaching bank accounts within three working days from the point of approval by the Payroll Section. A separate expense claim for each trip must be submitted as soon after return as possible and claims over 90 days old will not be paid.

Staff must ensure that all outstanding claims are submitted and authorised for payment prior to leaving the University, as access to University systems is not permitted after the final date of employment. Claims not submitted prior to leaving cannot be processed.

## Accommodation

Overnight accommodation costs will be met by the University if it is not feasible for staff to return home whilst on University business away from their normal workplace, e.g. an overnight hotel stay is not necessary if staff attend a two-day conference in Manchester and can commute the following day. Similarly, with an early morning start time for a business meeting/event, an overnight stay the day before may be appropriate if the journey time is considerable.

There are University [limits for overnight accommodation](#) which are per room per night, with rates for inner and outer London. The hotel rates set by HMRC cannot be used in the place of the University limits.

If a business trip lasts more than one day and it is necessary to stay overnight, accommodation needs to be arranged prior to the trip using the University's Travel Office. Where possible the Travel Office will arrange accommodation with breakfast.

Consideration should be given to the use of a serviced apartment/apart-hotel accommodation for longer term stays, where it can be shown to be more cost effective. Arrangements for this type of accommodation must be arranged through the Travel Office as normal. Due to concerns of compliance with its duty of care, the University is unable to book accommodation for staff through 'Airbnb'.

To ensure the lowest available price is secured, non-refundable hotel rates are booked by the Travel Office, compared to flexible hotel rates which are often more expensive (unless instructed otherwise). It is accepted that there may be discounted rates for delegates attending conferences which have been negotiated by the organiser to offer preferential rates; therefore, the University's Travel Office will take advantage of these on behalf of the traveller.

In addition, the University recognises that there will be, on an exceptional and pre-agreed basis, instances where the booking of hotels can be processed through in-country agents or partners for purposes of cost saving efficiencies and wider flexibility. These will be considered on an individual trip basis and it will be necessary to liaise with the Travel Office who will organise pre-payment of these arrangements with the organisers.

Additional costs for subsistence must be paid for separately at the destination. In the exceptional circumstance that accommodation is charged to a University purchasing/international credit card, the original receipt must be passed to the cardholder for checking against the statement.

The University accepts that there may be occasions when it is not possible to restrict expenditure to the [hotel limits](#), for example if there is a shortage of accommodation as a result of high demand, or for certain international locations where concerns regarding the quality and/or safety of the accommodation available within the limits identified. The University's Travel Office will provide advice on accommodation options taking into account personal security, appropriate quality/service levels and any location-specific issues. Where justification to exceed the limits is established, authorisation from the Dean of

School/Director of Support Unit must be sought prior to any bookings being made by the University's Travel Office.

## Advances

Advances can be paid to salaried staff for both international and domestic trips and are 100% of the estimated cost of subsistence and travel that will be incurred whilst on a business trip, subject to a minimum of £100. Advances cannot include expenditure pre-booked using the University's Travel Office.

There is no upper limit on advances but any requests exceeding £3,000 are subject to approval by the University's Executive Director of Finance or Deputy Director of Finance. Requests for advances exceeding £3,000 must include a detailed schedule of anticipated costs.

Staff approaching the end of their contract must still be in employment three months after the end of their business trip to qualify for an advance.

Staff requiring an advance must submit an Advance Request at least ten working days before the start date of the business trip. Advances submitted on time with the appropriate authorisation will be paid a minimum of three working days prior to the departure date of the trip.

Claims must be submitted within thirty days of the end date of the trip. If claims are not submitted within this timescale, the advance will automatically be recovered from unrelated travel and expense payments or the next salary payment.

## Air Travel

All flights should be booked through the University's Travel Office using the Travel Request. Staff need to be mindful that once flights have been confirmed, there are additional charges if changes need to be made and in the majority of cases flights are non-refundable if trips are cancelled.

Flights within the UK should only be used where it can be demonstrated that a significant saving in overall travel costs can be achieved, including official time and/or subsistence costs. Internal air travel within the UK is only worth considering for journeys that would take more than three hours by train. The time needed to travel to the airport and to check-in, as well as at the other end of the journey getting from the airport to the destination, all need to be taken into account. Fundamental issues of health and safety, and the need to be ready for work at the destination in a fit condition, appropriately rested and ready for business should also be considered.

If additional expenses are incurred at an airport as a result of a flight delay, only the cost of qualifying subsistence can be claimed, and any other expenses must be met personally or claimed from the airline where applicable. Similarly, purchases resulting from delayed/lost luggage cannot be claimed from the University and must be pursued with the

airline/airport.

Staff are only permitted to fly economy class however staff can request premium economy for flights in excess of five hours but costs must be reasonable and are subject to availability and the appropriate authorisation.

The University will not meet the cost of booking seats on flights but where reasonable adjustments need to be made they will be taken into consideration but are subject to the appropriate authorisation.

The University will not meet the cost of using an airport's lounge during a business trip. If in exceptional circumstances the use of an airport lounge is paid for by the University, there are additional costs for the University and the member of staff, as this is not an allowable business expense.

## Alcoholic Beverages

Staff must reduce their Benchmark Scale Rate or Overseas Scale Rate claims by any alcohol purchases prior to making a claim. Claims for alcohol are only permitted for [entertaining/hospitality](#) where there is a genuine business reason for the meeting.

## Bank Charges and other Financial Charges

The University supports staff financially for both domestic and international travel with the payment of an advance for 100% of the estimated costs (subject to a minimum of £100). Where costs incurred on a business trip are charged to a personal credit/debit card, the University will not reimburse any charges associated with that e.g. overdraft charges or fines as a result of exceeding card limits. Where it has been necessary to use a personal credit/debit card for business expenses resulting from an insufficient advance, any charges imposed by a UK bank can be reclaimed as part of PIEs allowance, up to the allowable limit.

## Benchmark Scale Rates

During a UK business trip, if staff are prevented from taking meals at their home or normal place of work, HMRC's Benchmark Scale Rates (BSR) are payable if the relevant criteria is met.

To qualify for the BSR, staff must meet all the following criteria:

- be on University business for more than 5 hours or more, and
- be prevented from following their normal meal arrangements, and
- incur expenditure in addition to their normal outlay, and
- necessarily incur that expenditure.

It is important to ensure the start and end times of the trip are included in the claim, as these are used to determine the following BSR payments:

Minimum journey time	Rate	Additional Rate if travel still ongoing at 8pm	Maximum total if travel still ongoing at 8pm
5 hours	£5	£10	£15
10 hours	£10	£10	£20
15 hours (and ongoing at 8pm)	£25	Not applicable	£25

If staff spend less than the BSR only the expenditure incurred should be claimed.

For international travel, HMRC's [Overseas Scale Rates](#) are payable.

## Car Mileage

A Mileage Allowance is payable for business journeys in the UK made in a privately owned car. Consideration should always be given to whether a hire car would be cheaper, particularly for trips spanning several days where excessive mileage is likely. If a car is required for an overseas trip and a privately owned car is used, it must be demonstrated that it is more cost efficient to do so rather than use a hire car.

If a privately owned car is used for business travel or in carrying out the duties of their role, staff must be in possession of a current and valid driving licence and must not be aware of any medical reasons why they should not drive. The vehicle must be roadworthy with a valid MOT certificate where appropriate and their insurance policy must cover business use. Staff are required to declare that they hold the appropriate insurance before making a claim. The University does not provide insurance cover for privately owned vehicles and will not pay for damage incurred whilst on University business. The University will not accept any liability for any consequences arising from failing to comply with these conditions of use. Please see the attached link for relevant University's policies: <http://www.salford.ac.uk/hr/health-and-safety>.

Where possible and practical staff should share cars when attending the same business event. In addition to the Car Mileage Allowance, a [Passenger Allowance](#) of 5p per mile (per passenger) is payable to the car owner for each qualifying business mile carrying the passenger(s).

If car mileage is claimed, only the mileage that is over and above the normal home to work journey is payable, regardless of the mode of transport normally used for commuting to/from work. Mileage from home to a normal place of work (ordinary commuting) is not reimbursable, even if staff are required to come into work out of hours (evenings/weekends). This still applies where staff choose to use their own car for business and commute to a place of work on days they are not normally due to work. Any related costs such as parking cannot be claimed.

In special circumstances, such as emergency call-outs, mileage can be claimed; however this is paid through payroll with the deduction of Income Tax and NIC, to comply with HMRC rules.

The mileage allowance is not payable for campus travel where staff choose to drive

between University buildings (including Media City), unless it is specifically stated in their job description and forms part of their duties. The University runs a free bus service during term time and where possible staff should use the service. However, where reasonable adjustments need to be made they will be taken into consideration, where a detailed explanation supports the claim.

All distances travelled must be recorded at the time of the journey and included in the claim. The Payroll Section will carry out checks on distances travelled using the route planner available on the AA website: [http://www.theaa.com/travelwatch/planner\\_main.jsp](http://www.theaa.com/travelwatch/planner_main.jsp).

It is important to indicate where journeys have involved a longer distance than would normally be expected, as claims in excess of the expected mileage for the journey will be referred back to the claimant.

The current mileage allowance is 45p per mile, which is payable for the first 100 miles of a single trip. After 100 miles the rate is reduced to 20p per mile. A return journey from a single destination is classed as a single trip. For example, a journey to a conference with an overnight stay and the return journey home is a single trip; whereas a business trip that lasts for five days, with multiple destinations each day will be subject to the 100 mile limit per day rather than for the whole trip.

This allowance contributes to the cost of fuel and other costs of running a vehicle. The mileage allowance is only payable for trips using a privately owned car. Reimbursement of actual fuel costs is only made for trips using a [hired vehicle](#).

## Conferences, Courses and Training

Fees for training are allowable if the training is related to the current employment and will improve or reinforce the knowledge and skills required to carry out the duties of that employment. Specifically excluded are courses/conferences attended for personal reasons or personal education. Conference costs should be pre-approved through a Travel Request and paid in advance by the University's Travel Office.

A University purchasing card may be used for course fees and it is the responsibility of the card holder to ensure that costs paid in advance of a business trip are legitimate business expenses and are allowable under the terms of this policy. Course attendance must be directly related to the business and under no circumstances should staff pay for the cost of a course/conference personally, as this will result in non-payment of the claim.

When arranging attendance at a conference consideration must be given to proportionate representation. Where more than one member of staff is required to attend the same conference there must be exceptional circumstances and justification included in the Travel Request.

## Excess Baggage

Charges for excess baggage will be reimbursed if the reason for the charge was due to the carriage of University equipment or other equipment necessary for the business trip. The equipment must be essential to the trip and a receipt must be provided. Where a charge for excess baggage is a result of personal belongings, the cost can be claimed as part of [Personal Incidental Expenses](#).

## Exchange Rates

Reimbursement of expense claims are made in sterling. Where the system default exchange rate is not used, proof of the exchange rate used must be provided by attaching a relevant receipt or credit card statement. If the rate is not provided on the credit card statement or receipt, the rate must be taken from either the [Financial Times Index](#) or [OANDA](#) and attached to the claim, with the last date of the trip determining the rate used.

Staff are encouraged to use outlets which offer commission-free services; however these charges can be claimed if supported by valid itemised receipts.

## External Examiners

HMRC rules are very prescriptive about what constitutes a legitimate business expense and external examiners are treated as University staff for the purposes of ascertaining tax liability. The University recognises that providing an appropriate environment for informal discussions adds great value to the process, however any entertaining expenses are not deemed to constitute a business expense and are therefore disallowed.

If in exceptional circumstances hospitality is provided the cost would be a taxable benefit on all attendees and details must be sent to the Pay and Pensions Manager for reporting to HMRC at tax year end. This does not affect the external examiner's entitlement to reclaim the cost of meals taken while on University business upon production of valid, itemised receipts.

## Friends and Family Allowance

Members of staff who choose to stay with friends or family during a business trip rather than a hotel, can claim £30 per night. The allowance is payable for both UK and international business trips (at the same rate). For international trips, staff are restricted to 10% of the [Overseas Scale Rate](#) when they are a guest of a private individual and do not pay for their meals.

HMRC do not recognise this allowance as a legitimate business expense and as a result the University will collect the tax and National Insurance on the payment through payroll.

## Gifts

When on official business it may be appropriate to take a gift from the University. Alcohol, tobacco or tokens/vouchers exchangeable for goods are not suitable gifts from the University and claims for such items are not permissible. Alternatively, smaller University branded items can be purchased at Students' Union. Claims must include full details of the recipient of the gift, including their relationship to the University, e.g. business partner.

The Bribery Act came into force on 1<sup>st</sup> July 2011 and the University has assessed its main risks which include the giving/receiving of gifts. Staff are asked to bear this in mind in carrying out their duties and business on behalf of the University. Full details of the act and further information on staff training can be found at the following link: <http://www.salford.ac.uk/hr/workplace-conduct>.

Gifts to staff for reasons such as thank you, illness, a birth or marriage, success in exams or leaving and retirement, should be funded by staff collections and not by the University. Such gifts are considered to be personal contributions from colleagues and as such cannot be reimbursed.

## Health and Safety Considerations

[Health and Safety](#) have produced a policy and code of practice for travel and fieldwork, which should be referred to in conjunction with this policy. These documents outline the specific responsibilities and approach for planning a business trip. On their [website](#), staff will find invaluable information and advice, enabling them to determine if it is safe to travel and to identify any precautions that may be needed.

Staff are required to complete a Risk Assessment and submit it to their line manager when travelling to a moderate to high risk country (the University does not permit staff to travel to high or extreme risk destinations).

If staff are required to drive either a pool car/van or their own personal car whilst carrying out University business, they should refer to the policy '[The Management and Use of Vehicles on University Business](#)'. In the interests of safety, staff on University business should not drive more than 400 miles in a single day. Business trips should be organised in such a way as to avoid any excessive length of time driving, making use of public transport wherever possible and/or staying away overnight in order to break journeys.

## Hire Cars

For longer journeys, hiring a car is likely to be cheaper than using a privately owned car. Car hire must be arranged through a supplier approved by the University and should be pre-booked where possible. The vehicle hired must be appropriate for the business journey and staff are restricted to cars with an engine size of 1600cc or less. The hiring of larger vehicles required for transporting equipment will not be subject the engine size restriction.

The cost of fuel for a hire car must be paid for personally and can be claimed on presentation of a valid, itemised receipt.

The cost of hiring a vehicle normally includes insurance cover but it is advisable to check this if hiring a car from a company other than Thrifty Car Hire. Staff hiring cars for business use must ensure that they hold a valid driver's license, not be aware of any medical reasons of why they should not drive and meet the requirements of the hire company insurance policy. The University will not accept liability for a member of staff who makes a false declaration when hiring a car for business use. If during the period of hire an accident occurs, staff must report the details of the incident to the Finance Department as soon as possible.

There is no approved supplier for hiring cars abroad; this can be done on arrival at the destination. The rules that apply to car hire for domestic trips also apply to cars hired whilst on international trips. Please note that where the use of a hire car means public transport/taxis are not used during a trip, the Overseas Scale Rate should be reduced by the 'Hotel to Office' rate accordingly.

## Holidays

Although it is acceptable to tag a holiday onto a trip primarily undertaken for University business, the personal time must be incidental and the University will not bear any cost for this portion of the trip. HM Revenue and Customs would seek proof that a mixed business and holiday trip was a genuine business trip in the first instance. Trip requests which include an element of holiday must only be approved where the personal time is less than the time spent on business. In working out the business time, the outbound and return journey are included.

If a business trip includes an element of holiday, annual leave must be approved at the same time as the business trip and the dates be recorded on the University's HR/Payroll system. Staff must apportion the costs between business and pleasure and claim accordingly from the University. The business area must retain itineraries for evidence in case of an HMRC audit, which should include the business reason for the trip, the places and people visited and all the costs incurred. To avoid any taxable benefit staff must ensure that detailed records are retained and personal costs are kept completely separate from business expenses.

If any costs pre-paid by the University are affected by the extra time for the holiday, the member of staff is required to reimburse the University for the difference. This should be calculated by using the costs of the trip without the holiday and the actual cost. If there is an additional cost for taking a holiday during a business trip and the member of staff fails to reimburse the University accordingly, the total value of the trip becomes a taxable benefit and must be reported to HMRC, resulting in a cost to both the University and the employee.

## Hospitality/Entertaining

The only entertaining that is not subject to PAYE is legitimate business entertainment. All business entertaining must be approved by an authorised signatory prior to any event by completing a Travel Request. Legitimate business entertainment may occur where a member of staff takes a 'customer' out for a meal. A customer can only be one of the following:

- A Student
- A Sponsor
- A colleague/associate from another institution/company on collaborative work, where the entertaining furthers University business.

The prime object of the 'entertaining' must be to foster new business or to continue existing business contacts. HMRC states that for their purposes, such expenses will normally be allowable if the purpose was to discuss a particular business project. They may also be allowable if the purpose was to maintain an existing business connection or to form a new one, even though no business was actually done. However, expenses are not allowable if the entertaining is for social and not business reasons, even if some business topic happens to be discussed. Please note that HMRC may seek further proof or apply other tests to confirm that an event was for genuine business purposes. To minimise the risk of the University failing to meet the more stringent demands associated with hospitality claims, any claims not in accordance with the rules will be referred to the claimant.

The ratio of staff to customers is an important factor in determining the reasonableness of a claim and the ratio must be no more than 2:1. If the ratio of staff to customers exceeds this, there may be a tax and NIC liability.

The following are not considered customers, therefore the cost of entertaining does not qualify as legitimate business entertainment:

- A person being paid a fee by the University
- A visiting lecturer or examiner
- A member of staff
- Any other person not directly furthering University business (this would include persons providing their services or knowledge without payment).

The maximum amount allowed for business entertainment is £40 per head, which includes food and drink. The total cost of alcoholic beverages should not exceed 25% of the total bill. Mandatory service charges will be reimbursed in full if they are included on the receipt but tips cannot be claimed. Organisers of events relating to business entertainment should consider value for money and avoid exceeding the limit. In exceptional circumstances where the limit is considered inadequate, prior written approval to spend more than £40 per head must be obtained from the University's Executive Director of Finance.

Claims in respect of hospitality/entertaining must list each visitor's name, organisation and the names of the University staff present, together with the business reason for the

entertaining. An original, itemised receipt must be provided for the total cost, including service charges. Claims must be submitted immediately after an event has taken place, and a separate claim must be made for each event.

For international business entertaining where the [Overseas Scale Rates](#) are being claimed, the relevant meal rate must be deducted from that day's claim.

The University will not bear the cost of a spouse, partner or other family member attending such events. If a claim includes a spouse, partner or other family member, the additional cost must be repaid to the University. Where the additional cost of a spouse, partner or family member has not been repaid, it will be treated as a taxable payment to the member of staff concerned and an adjustment will be processed through the payroll to recover the Income Tax and NIC due.

If a work-related event only includes University staff, this renders the whole cost as a taxable benefit to the attendees. Due to the additional administration and costs for such events, the University recommends that they be kept to a minimum. Advice should be sought prior to any event of this kind by contacting the Payroll Section. However, there is a University policy relating to costs of providing buffets for functions arranged for staff who are leaving the University: <http://www.salford.ac.uk/finance/financial-regulations>.

Staff entertainment that takes place at work or away from University campus, either within or outside office hours, must be paid for by the individuals concerned. Under no circumstances will the cost be met by the University for any staff entertainment, including Christmas parties.

For 'away days' and other staff business meetings taking place either on-campus or off-campus, an itinerary or agenda must be produced to prove there was a genuine business reason for the event. Where events take place off-campus, consideration should be given to value for money and when this option is more expensive than using campus facilities, justification for the event must be documented and included with the itinerary. There may be preferential rates available to the University for venue hire and details will be available from the University's Purchasing Services. Where there is any doubt as to the treatment of a staff event, a copy of the agenda can be forwarded to the Payroll Section to assess whether a tax liability exists.

The provision of food and beverages to staff in the workplace is not allowable. Claims for the reimbursement of tea, coffee, sugar, milk etc. will not be paid when they are provided mainly for staff use.

The provision of a meal and/or refreshments should only be made when visitors to the University are present for a business meeting. The provision of food and beverages for a staff meeting should only be made in exceptional circumstances and a detailed agenda of the meeting including minutes will need to be produced and kept for an HMRC audit check. Where the agenda qualifies the event as a business meeting and is necessary, the provision of food/beverages would be permitted. The cost of providing refreshments should be reasonable and food should only be provided where the meeting prevents staff from taking

their normal lunch due to time restrictions and duration of the meeting. Where no business is discussed at a staff event or the activities do not reinforce work knowledge/skills, the hospitality cost would be a taxable benefit on those attending.

## Medical Expenses

For overseas travel, staff should consider whether a European Health Insurance Card (EHIC) is necessary. An EHIC is required if staff are taken ill or require treatment when abroad in European Economic Area Countries, details of which are at the following link: <https://www.ehic-cards.org.uk/>.

If vaccinations are required as a precautionary measure for a country visited whilst on University business, they should be obtained from an NHS General Practitioner. If the vaccinations have to be purchased, reasonable costs can be claimed on production of a valid itemised receipt.

## Mobile Devices Security Policy

For staff issued with University owned or leased equipment such as mobile telephones, laptops, PDAs and smart phones, there is a policy that applies to their use. Staff issued with such mobile devices either for long term use or for a business trip must explicitly comply with and sign the User Agreement at Appendix 1 of the policy which can be found at the following link: <http://www.its.salford.ac.uk/>.

It is the responsibility of the member of staff to ensure the tariff for their mobile device is suitable for international travel to avoid excessive charges when making business calls or accessing the internet. The policy specifies the University and individual user responsibilities for securing, managing and using University owned and leased mobile devices.

## Mobile Telephones

The provision of mobile phones to staff is not a taxable benefit providing they remain the property of the University and are bought in accordance with the University Purchasing Procedures. To qualify as a non-taxable benefit, the use of mobile telephones must be restricted to business, i.e. personal use must be insignificant.

Where mobile phones are used for University business but have been purchased by the member of staff, claims for line rental/contract fees are not allowed. Claims for business calls can be paid if an annotated, itemised bill has been provided.

The University will not bear the cost of a top up card for a privately owned phone where the member of staff cannot prove the cost of the business calls being claimed. This applies to both domestic and international business trips.

The University will bear the cost of Skype charges incurred when using a privately owned device, where the member of staff can prove the charges are solely for business use by providing an annotated, itemised bill.

## Motorcycles

For a privately owned motorcycle used for business trips, the current mileage allowance is 24p per mile, which is payable for the first 100 miles of a single trip. After 100 miles the rate is reduced to 15p per mile. With the exception of the mileage rate payable, all other rules apply when travelling by motorcycle (see [Car Mileage section](#)). The member of staff must be in possession of a current and valid driving licence for motorcycle use and must not be aware of any medical reasons why they should not drive. The motorcycle must be roadworthy with a valid MOT certificate where appropriate and the claimant's insurance policy must cover business use. Staff are required to declare that their insurance includes business use in order to claim the Motorcycle Mileage Allowance and/or parking charges.

The University does not provide insurance cover for privately owned motorcycles and will not pay for damage incurred whilst on University business. The University will not accept any liability for any consequences arising from failing to comply with these conditions of use. Please see the attached link for the University's policy on transport: <http://www.salford.ac.uk/hr/health-and-safety>.

## Overseas Scale Rates

For international travel, the majority of countries are covered by HMRC's Overseas Scale Rates (OSR). These are individual daily/hourly rates for all countries/cities and are publicised in local currency. The OSR are mandatory for all international trips and are used for the reimbursement of the following business expenditure:

- meals
- refreshments
- tips
- local travel (i.e. hotel to office/place of business).

The OSR do no more than reimburse the expenditure incurred for the items listed above. They are determined by HMRC for each country/city and do not require the production of receipts. Under no circumstances can claims exceed the OSR. **If staff spend less than the OSR only the expenditure incurred should be claimed.**

The rates determined by HMRC are published in a document entitled [Worldwide Subsistence: Overseas Scale Rates](#). In cases where places of travel are not listed, the rates of the closest city listed for that country can be claimed. If the country is not listed, the OSR for the nearest city geographically should be used.

Staff can only claim the relevant rates where all the following qualifying conditions are met:

- the travel must be in the performance of an employee's duties or to a temporary place of work
- the employee must have incurred the cost of meals (food and drink) for the period the rate is being claimed

There are three rates for each country/city:

- Over 5 hours
- Over 10 hours
- 24 hour rate.

As per HMRC rules, either the meal rates or OSR are payable for each individual trip. The claiming of the 5, 10 or 24 hour rates alongside individual meal rates is not permitted.

As all accommodation must be pre-booked with the Travel Office, the 'Room Rate' in the [HMRC's Worldwide Subsistence Rates](#) does not apply. For countries where the breakfast is zero (included in the room rate) but the accommodation booked is room only, claims for breakfast can be made on production of a receipt for up to 50% of the dinner rate.

The 24 hour rate is payable from the arrival time at the destination (airport/station). If the cost of the airport/station transfer exceeds the 'Hotel to office' rate (as detailed in the Worldwide Subsistence Rates) these costs can be claimed separately upon production of a valid receipt. For those days where airport transfer costs are claimed separately, the OSR excluding the 'Hotel to office' rate must be claimed. This option is also permitted for days during a business trip where the 'Hotel to office' rate is inadequate for the daily travel costs. To be reimbursed in full, staff must produce receipts for all travel costs in these cases.

For certain countries/cities there is a '24 Hour Rate Excluding Breakfast' which must be used where the accommodation includes breakfast. Either the 'Over 5 hours' or the 'Over 10 hours' rate is payable on the final day at each business destination/final day of the trip where less than 24 hours have been spent at the destination.

The meal rates should be used to reduce the relevant rate (5, 10 or 24 hour) to take account of individual meals provided by a host or a hotel. For example, if staff are provided with lunch on a particular day, the rate claimed must be reduced by the lunch rate for that location on that day. Similarly, if staff take a meal as part of business entertaining/hospitality, the relevant meal rate must be deducted from that day's OSR.

Where a vacant residential property or serviced apartment is used for longer term stays, the OSR are paid at 80% for the first seven days and 50% for the remainder of the stay.

Where staff stay as guests of a private individual and there is no charge for the accommodation or meals provided, 10% of the 24 hour rate can be claimed to cover a gift for the host. As the OSR cannot be claimed by staff in these circumstances, any meals that are paid for can be claimed using the appropriate meal rate and supported by receipts. This would also apply if staff are guests of another company. (In these circumstances, the Friends and Family Allowance cannot be claimed.)

The [Personal Incidental Expenses](#) (PIEs) allowance is payable in addition to the OSR, **providing staff have incurred additional personal costs which are over and above what would have been spent at home**. OSR cannot be used for the purchase of personal items (which are covered by PIEs) or any other expenses for personal care/grooming. Staff must reduce their claim accordingly where non-allowable items have been purchased as part of the OSR. The OSR do not cover incidental, allowable expenses that staff may incur in transit/en route

i.e. where there is no business reason to be at a destination, for example while waiting for flight transfers, or for periods of travel prior to arrival at the business destination. Therefore, the following expenses can be claimed in addition (subject to the relevant limits and policy criteria) upon production of valid itemised receipts:

#### Outbound

- travel costs to the UK airport/station
- [BSR](#) in the UK airport/station (subject to conditions)

#### In transit/en route

- meals/refreshments (subject to the relevant OSR of the country/city)
- travel costs

#### Inbound

- travel costs from the UK airport/station
- [BSR](#) in the UK airport/station (subject to conditions).

If additional expenses are incurred at an airport as a result of a flight delay, only the cost of qualifying meals and refreshments (or [BSR](#) in the UK) can be claimed and any other expenses must be met personally or claimed from the airline where applicable. Similarly, if as a result of delayed/lost baggage, staff incur additional costs for personal items, these must be claimed from the airline where applicable and cannot be claimed from the University.

It is important to ensure that the trip start and end dates/times are detailed on the Expense Claim, plus the arrival and departure dates/times for each destination, as these are used to determine the rates/meals allowed.

## Parking, Tolls and Fines

The University will not reimburse any business costs incurred in a privately owned vehicle where staff are not covered on their insurance for business use. Staff can claim car park charges, tolls and tunnel fees incurred whilst on a business trip if tickets/receipts are provided. In the absence of any proof of payment claims cannot be made.

The University will not reimburse staff for car parking for campus travel, including Media City. However, where reasonable adjustments need to be made they will be taken into consideration and are subject to the appropriate authorisation.

Parking fines and other charges arising from illegal or inappropriate parking and fines relating to speeding or illegal driving cannot be claimed from the University. Staff are liable for these costs and associated charges and are personally responsible for making payment. This applies to the use of both privately owned vehicles and hired vehicles.

## Passengers/Car Share

Where more than one member of staff is expected to travel to the same destination as part of a business trip, the University expects the journey to be undertaken in one car. For privately owned cars (not hired vehicles) a Car Passenger Allowance is payable to the owner at the rate of 5p per passenger per business mile in addition to the [Car Mileage Allowance](#), if the appropriate insurance cover is in place. To qualify for this allowance the passenger must be a member of staff and claimants must provide the full name of the passenger when making a claim.

## Pedal Cycles

The University pays a Pedal Cycle Mileage Allowance rate of 20p per business mile. Please note that the mileage allowance is not payable for journeys undertaken on a cycle hired through the University's BenefitsPlus Cycle to Work Scheme.

## Personal Incidental Expenses (PIEs)

For overnight stays an allowance of £5 per night is payable for domestic trips and £10 per night for international trips. This allowance can be claimed in addition to the Benchmark Scale Rates and Overseas Scale Rates. The allowance covers the cost of incidental expenses such as laundry services, toiletries, pharmaceutical items, personal telephone calls, newspapers and excess baggage charges (which are a result of personal belongings). Although there is no requirement to provide receipts, PIEs must only be claimed where costs have been incurred over and above what would have been spent at home. Items covered by PIEs cannot be claimed separately, even if the spend exceeds the set rates.

In exceptional cases where it is necessary to make purchases or cash withdrawals during an overseas trip from a personal debit/credit card, any financial charges associated with that can be claimed as part of this allowance (subject to the limit) but cannot be claimed separately.

## Pool Cars and Vans

Pool cars and vans must be used for business journeys only. Any private use must be merely incidental to business use and home to work journeys are only allowable if they are occasional and necessary following a late finish or early start at work. Keeping the vehicle overnight at home must be occasional and necessary, as regular use of a University owned vehicle for personal reasons is a taxable benefit. Any regular or substantial private use of University pool cars and vans must be recorded and reported to the Pay and Pensions Manager, to be returned to HMRC at tax year end.

## Public Transport

If bus/tram/tube/coach tickets are required for business travel and cannot be pre-booked, the full cost can be claimed providing the appropriate class of travel is used and original ticket stubs and receipts are submitted.

Public transport costs are not payable for campus travel including Media City. The University runs a free bus service during term time and where possible staff should use the service. However, where reasonable adjustments need to be made they will be taken into consideration, where a detailed explanation supports the claim.

Where claims are made for the cost of an Oyster Card for travel in London, only the cost of actual business travel should be claimed and supported by a valid itemised receipt. If staff use an Oyster Card, they must register it on-line to obtain an itemised list of business journeys, which is required in support of any claim.

## Publications, Subscriptions and Professional Fees

All company subscriptions to journals and professional publications must be paid via invoice through the University's Accounts Payable Section and delivered to the University's address.

University staff may be members of professional bodies which require a subscription or registration fee to be paid. It is University policy that these subscriptions must not be paid by the University from any source of funds, including discretionary accounts. Staff must pay for their own subscriptions/memberships and will be able to claim tax relief at the end of the tax year in which they make the payment via Self Assessment, providing the organisation the payment was made to is on the HMRC approved list, available at the following link: <http://www.hmrc.gov.uk/list3/index.htm>.

## Rail Travel

Standard class rail travel must be booked in advance of the business trip via the University's Travel Office. For low cost rail journeys within the Greater Manchester area, staff are permitted to pay for these personally and make a claim on production of original ticket stubs and receipts.

First class rail travel is not permitted, however in the exceptional circumstance where it is cheaper than standard class, first class travel can be used but claims must be evidenced as such. Where staff use their own rail card for discounts, it must be applied to both options when comparing the cost of standard versus first class rail travel.

## Receipts

Where appropriate, original, itemised receipts must be uploaded with the claim, indexing where appropriate. The receipt must show the date, time and total/proof of payment. Credit card statements, cheque stubs and non-itemised credit/debit card receipts are not acceptable substitutes. Claims not supported by original, itemised receipts will not be paid.

For lost or mislaid receipts, staff must produce duplicate receipts or alternative, acceptable proof of payment. In the absence of any proof of payment reimbursement cannot be made.

Staff are not permitted to make a claim for a colleague's expenses and for claims which require a receipt, separate itemised copies must be provided.

## Spouses

An authorised signatory within the business area must pre-approve spouses accompanying staff on business trips. Approval should only be given if the member of staff is tagging on annual leave to the business trip for a holiday.

The University will not make any bookings for family members to accompany staff on business trips. Any expenses relating to the family member incurred whilst accompanying a member of staff cannot be claimed and must be kept separate from all genuine business expenses. Any receipts in support of a claim must be adjusted where they are for both the member of staff and the family member.

The University's travel insurance policy covers staff only; therefore relatives/friends accompanying members of staff for a holiday must organise and pay for their own insurance. However, there is a provision to extend the University's travel insurance to cover spouses where they are accompanying, by invitation, a member of staff on an official visit approved by Vice-Chancellor's Executive Team.

It is recognised that the role of Vice-Chancellor involves the need for extensive travel to represent the University. In support of this it is sometimes necessary for the Vice-Chancellor's partner to be in attendance and where there is an express, and unsolicited, invitation to the spouse/partner as well as the Vice-Chancellor and/or there is an explicit role for the spouse/partner to exercise in the course of the visit and the visit is an official one made on behalf of the University as a corporate entity and not for personal career development, the University will accept full responsibility for the cost of the attendance of the spouse/partner and any ensuing tax liability. Prior approval must be obtained from the Chair of Council and notified to the Executive Director of Finance who will maintain a record of all such approvals and the expenses incurred or reimbursed. These will be included in the three-monthly return submitted to the Audit Committee.

## Staff Functions

Events that take place primarily for the benefit of members of staff are considered to be non-business entertainment. This would include, for example, Christmas parties and the University will not fund these or similar events. All staff entertaining/functions must be paid for by those attending. For details on staff hospitality see the '[Hospitality/Entertaining](#)' section. There is a separate policy relating to costs for providing buffets for functions arranged for staff who are leaving the University and is available at <http://www.salford.ac.uk/finance/financial-regulations>.

If in exceptional circumstances departmental funds are used to meet the cost of a staff

function, an Income Tax and National Insurance liability will arise and details of such events must be reported to the Pay and Pensions Manager. All attendees of such events will be reported at tax year end to HMRC as having received a taxable benefit. This will be assessed by HMRC and may result in the issue of a P800 Tax Calculation.

## Taxis

Taxi fares for business journeys are allowable and must be claimed via an expense claim and not from a petty cash float held by the College/School/Support Unit. The use of taxis should be kept to a minimum and should not be used for journeys in excess of 30 miles. They can be used for the following journeys:

- for which no other suitable transport is readily available
- where personal safety or financial security is an issue
- where heavy or bulky equipment is being transported
- where the saving of time is of paramount importance
- where an individual has difficulty because of restricted mobility.

Full journey details must be recorded, stating both start and finish points and the reason for the journey. Receipts must be obtained and accompany the claim. Taxi journeys in the Manchester and Salford area should preferably be booked with one of the taxi firms with which the University maintains an account.

## Telephone and Internet

If business calls are made from a home telephone, a claim for the cost of those calls can be made with an annotated, itemised bill to support it. Claims for line rental and internet connection charges on home telephones are not allowed.

Internet costs incurred during a business trip can be claimed on production of a valid receipt, providing it was necessary and solely for the purpose of work.

The University will not bear the cost of a phone card where the member of staff cannot prove the cost of the business calls being made. This applies to both international and domestic business trips.

## Tips, Gratuities and Service Charges

### Domestic Trips

Discretionary gratuities to hotel staff, restaurant staff, taxi drivers etc. cannot be claimed. Service charges automatically included in a bill will be reimbursed in full, providing they are clearly indicated on the bill. Claims for hospitality/business entertaining can include the costs of tips/gratuities up to a maximum of 10% of the bill.

### International Trips

Tips, gratuities and service charges are included in the [OSR](#) and cannot be claimed in addition.

## Travel Insurance

The University has a travel insurance policy that covers staff (under the age of 75) for all overseas business travel. Travel within the United Kingdom is covered only if there is an overnight stay away from the normal place of residence or the business trip involves an airline journey that was booked before the business trip commenced. However, for domestic trips the cover does not extend to medical expenses. The University will not meet the cost of personal/additional travel insurance policies.

Prior to a business trip staff are strongly advised to read the Travel Insurance Certificate and the details of coverage and exclusions document, available on the staff intranet at the following link: <https://www.salford.ac.uk/finance/travel-office>. Staff must take a copy of the insurance certificate with them on business trips (particularly overseas) and are advised to keep it on their person in the event that urgent medical attention is required.

## Travel Visas and Passports

The University will meet the cost of travel visas required for business trips, without exception, providing the trip is wholly, necessarily and exclusively made in order to carry out the duties of the employment. They should be arranged through the University's Travel Office by including it in the Travel Request for the trip. Please note that where staff are required to pay for the visa while overseas, they must obtain a valid receipt or other acceptable proof of payment in order to be reimbursed in full.

In exceptional circumstances and with prior approval, the University may reimburse staff for the cost of a second passport to facilitate visa regulations, or a new passport if it is lost during a business trip overseas. However, any reimbursement of passport costs is a taxable benefit and is therefore subject to Income Tax and NIC. The University will not meet the cost of applying for a new passport following the expiration of an old one.

## Summary of Rates and Limits

Expense Type	Domestic Trips	Overseas Trips
Hotel accommodation – Greater London	£135	
Hotel accommodation – outside Greater London	£95	
Hotel accommodation with breakfast – Greater London	£141	
Hotel accommodation with breakfast – outside Greater London	£101	
Hotel accommodation only		£141
Hotel accommodation with breakfast		£146
Personal Incidental Expenses (PIEs)	£5	£10
Car Mileage Allowance: first 100 miles per trip	45p	
Car Mileage Allowance: over 100 miles per trip	20p	
Motorcycle Mileage Allowance	24p	
Pedal Cycle Mileage Allowance	20p	
Car Passenger Allowance	5p	

## Useful Information

University of Salford – Payroll Section

Telephone: 0161 295 4193

Email: [payroll@salford.ac.uk](mailto:payroll@salford.ac.uk)

<https://www.salford.ac.uk/finance/pay-and-pensions>

University of Salford – Travel Office

Telephone: 0161 295 6161

Email: [finance-traveloffice@salford.ac.uk](mailto:finance-traveloffice@salford.ac.uk)

<https://www.salford.ac.uk/finance/travel-office>

University of Salford Travel Insurance Policy

<https://www.salford.ac.uk/finance/travel-office>

University of Salford – Health and Safety

<https://www.salford.ac.uk/hr/health-and-safety>

The AA – Route Planner

[http://www.theaa.com/travelwatch/planner\\_main.jsp](http://www.theaa.com/travelwatch/planner_main.jsp)

Financial Times - Currencies Summary offering archived rates

<http://markets.ft.com/ft/markets/researchArchive.asp?report=3SPT>

OANDA

<http://www.oanda.com/currency/converter/>

Foreign and Commonwealth Office - travel advice for trips abroad

[www.fco.gov.uk](http://www.fco.gov.uk)

Health and Safety Executive (HSE)

<http://www.hse.gov.uk>

Home Office – Identity and Passport Service

[http://www.ips.gov.uk/cps/rde/xchg/ips\\_live/hs.xsl/index.htm](http://www.ips.gov.uk/cps/rde/xchg/ips_live/hs.xsl/index.htm)

Drum Cussac

<https://www.drum-cussac.net/>