

UNIVERSITY OF EXETER

TRAVEL, SUBSISTENCE & EXPENSES REGULATIONS

CONTENTS

1. Purpose
2. General Principles
3. Submitting a claim (including receipts and timing)
4. Authorisation of Claims
5. Responsibilities
6. Travelling expenses
7. Subsistence expenses
8. Foreign travel (including non-sterling claims and lump sum advances)
9. Accompanying persons
10. Entertaining
11. Ownership of Goods
12. Key Contacts and Further Information

Appendices

- A. Permanent and Temporary Workplaces
- B. Travel between Exeter and Tremough

1. Purpose

1.1. The purpose of these Regulations is to provide detailed guidance for College Deans, Heads of Services, administrators and members of staff about the types of expenses that are regarded as appropriate for reimbursement from University administered funds.

1.2. The approach taken protects the University from inappropriate expenditure and ensures that University funds are used efficiently and effectively. It is important to note that the Regulations apply to all funds administered by the University, including those secured through research and other grants and contracts. Only where such funds are subject to more stringent rules imposed by external bodies will any other requirements be considered to override those of the University.

2. General Principles

2.1. The University will reimburse staff for reasonable expenditure wholly, exclusive and necessarily incurred in the course of the University's business. Expenses claims which do not meet this definition are likely to have taxation implications for both the member of staff and the University. Staff are requested to seek further advice before such claims are submitted.

2.2 The University aims to be fair in its approach to reimbursement of expenses. It pays for all reasonable expenses that have been incurred as a direct result of the University's business. The rules are such that requirements are not overly onerous, and do not demand more information than the individual would reasonably expect to obtain for themselves, whether they were seeking reimbursement or not.

2.3 Employees necessarily incurring additional expenses in the course of their work in respect of travel, meals or overnight accommodation will be reimbursed approved

expenses, subject to appropriate evidence of expenditure being produced and the correct forms being used. The Deputy Registrar and Director of Finance will have the final decision in respect of expense claim payments.

2.4 Members of staff should avoid incurring large costs on behalf of the University for reimbursement through an expenses claim and must follow University purchasing procedures.

2.5 The University has established contracts with many suppliers for a variety of goods and services, including travel and accommodation services, and where there is no existing agreement it can enter into negotiations to secure the best deal for the organisation. For further information, contact the Procurement Office (see Key Contacts below). Wherever possible, staff should ensure that travel, accommodation and conference fees expenditure is billed directly to the University rather than claimed through expenses.

2.6 The University usually makes payments in Sterling. However, payments may also be made in certain foreign currencies.

2.7 Staff are not permitted to purchase equipment on behalf of the University and reclaim the cost via an expenses claim. However, where it has been necessary for an individual to incur expenditure personally on behalf of the University, there are defined procedures for reclaiming expenses.

2.8 Examples of expenditure that will normally be reimbursed:

- Staff travel and subsistence whilst performing the duties of the post
- Staff accommodation when travelling away from home in performance of the duties of the post
- Reasonable expenditure incurred entertaining persons visiting the University
- Other necessary expenditure incurred by the member of staff in the furtherance of their duties.

2.9 Examples of expenditure that will not be reimbursed:

- Purchase of goods/services
- Personal expenditure
- Unreceipted expenditure
- Travel between home and work (exceptions apply, subject to the deduction of tax)
- Fines for car parking, speeding and similar penalties
- Unreasonable or excessive travel and subsistence costs
- Expenses not authorised by the budget holder or appropriate "authorised manager"

Neither of the above lists is exhaustive.

2.10 The basic rule for expenses to be reimbursable is that the costs must have been wholly, exclusively and necessarily incurred in the performance of University business. In addition to the items specifically referred to in the sections about travelling and subsistence expenses, the following do not constitute business expenditure:

- Purchase of cards and/or gifts for members of staff/students, for example if they are in hospital, having a baby, getting married, leaving the University (including in retirement), etc. Other related expenses are also not allowable, e.g. travel and parking costs whilst purchasing such gifts.
- Purchase of Christmas cards unless they are being sent to business contacts. Note that this does not include other University offices and departments.
- Purchase of decorations for offices, including flowers and vases, other ornaments, Christmas decorations, and so on.
- Purchase of tea coffee and other refreshments for use by staff. Note that this type of expense is acceptable where the goods are to be used for business entertaining or during genuine business meetings, etc. Note that meetings on-campus should normally use Campus Services Trading for the provision of refreshments.
- Staff must not purchase items to replenish First Aid boxes: this must be done by the School/Service, using a recommended supplier (contact HSE for details). Details of what First Aid boxes should contain can be found on the Health, Safety & Environment Office Web site:
<http://www.ex.ac.uk/safety/docs/other/FAKitContents.pdf>.
- Purchase of equipment for office use, including microwaves, fridges and kettles etc.. Also, purchases of furniture, including desks, chairs and lamps should not be claimed via expenses and general building supplies should be ordered through Estate Development (as screws etc. are kept in stores). The University has specific guidelines on the purchase of IT equipment and software, further information on this can be found at <http://as.exeter.ac.uk/it/equipmentandsoftware/>
- Overnight accommodation near an employee's main place of work due to early starting times/meetings if they have opted to live within an acceptable radius of the University.
- Registration/membership fees for professional bodies unless they are included in the HMRC's list 3; this list can be viewed at:
<http://www.hmrc.gov.uk/list3/list3.htm>.

2.11 Certain specific expenses are considered taxable under HMRC regulations and these cannot be claimed through the University's main expenses claim process, administered by the Accounts Payable team in Finance Services. However, you may be able to claim for these expenses through the University's payroll. Examples of taxable expenses include:

- Registration / membership fees for professional bodies not included on the HMRC's list 3 (<http://www.hmrc.gov.uk/list3/list3.htm>)
- Telephone charges and internet bills
- Claims for 'Call-out' mileage and carriage allowance

For more information on taxable expenses please contact the Payroll Office.

2.12 If you are making a claim for expenses from your Personal Development Account (PDA) then additional rules may apply. For more information please refer to <http://admin.exeter.ac.uk/finance/policies/pda.shtml>

3. Procedure for Making Claims

3.1. Claims must be submitted on the approved University claim form. This can be found at <http://admin.exeter.ac.uk/finance/publications/>

3.2 Claimants should normally complete a claim themselves. They should incorporate as much detail as possible, including a full explanation of the purpose of the expenditure. The detail required for travel claims is fairly self-explanatory, but some of the points that are often omitted are:

- subsistence and incidental costs – number of days covered by claim
- entertaining – purpose of entertaining, and the names & organisations of those attending.

3.3 All claims for reimbursements of expenses must be supported by receipts or vouchers. In the case of trivial expenses, where it was not possible to obtain a receipt, reimbursement will be made without the support of a receipt provided details of individual costs and an explanation of the expense are given. It should be noted that this is the exception, not the rule.

3.4 Credit card and debit card vouchers or statements are not acceptable forms of support for expense claims. Therefore claimants are advised that they should always request a proper receipt or voucher. This is partly to avoid paying expenses where the credit card company or bank has refunded the original expense, but also because a proper receipt gives details of the goods/services purchased.

3.5 Only original receipts will be accepted – not photocopies.

3.6 Employees are expected to submit claims for reimbursement of expenses as soon as possible after the expense was incurred. The University does accept claims for processing up to six months after the date that the expense was incurred. Claims submitted more than six months after the expense was incurred will only be processed if there are exceptional and extenuating circumstances that caused the delay in submission.

3.7 For claims involving several expenses, processing time can be speeded up considerably if the claim is accompanied by a detailed list cross-referenced to receipts, where applicable.

3.8 Equally, where receipts in foreign currencies are included processing will be quicker if the amounts are converted into sterling, with a translation into English of what has been purchased.

3.9 Internet purchases should usually be made using standard University purchasing procedures, including using official purchase orders. However, it is recognised that there may be occasions where it is economic to make purchases over the Internet. Wherever possible, purchases over the Internet should be made using a University Purchasing Card. A member of staff may only use their own credit or debit card after first obtaining clearance from the College Dean/Director of Service or their delegated

authority. Further guidance may also be obtained from the Procurement Office. Purchasers should exercise due care in contracting with an Internet supplier, and must always obtain a proper receipt. The purchaser should print out a copy of the items purchased, the price paid, VAT payable, and information about any additional charges such as delivery, together with an acknowledgement that payment has been accepted. Note that it is important to do this even where a receipt has been promised in case one is not forthcoming.

4. Authorisation of Claims

4.1. Claims should be authorised by the College Dean/Director of Service or their delegated authority and always by someone more senior than the claimant. All claims, including claims against research projects, require an authorising signature.

4.2. The authoriser must be satisfied that the expenditure was necessarily incurred in accordance with these guidance notes and the applicable rates set by the University, and that adequate details and receipts accompany a claim. Claims are processed by Finance Services where sample checks are carried out, but responsibility for the authenticity of the claim and the associated expenditure always lies with the person authorising the document.

4.3. Finance Services keep records of authorised signatories for and their limit of authority – these records are applicable to both supplier payments and expenses. Colleges/Services should notify Finance Services when changes are made, including information about when the changes come into effect.

4.4. Any claim made by a professor who is an employee of the University must be signed by either the College Dean or their delegated authority authorised to sign financial claims.

4.5. Claims made by College Deans/Directors of Services/Deans must be authorised by the relevant Deputy Vice-Chancellor, the Registrar and Deputy Chief Executive or the Vice-Chancellor.

4.6. Deputy Vice-Chancellors claiming in relation to expenses incurred in the capacity of a member of staff in a College must obtain the College Dean's authorisation. Expenses incurred in the capacity of Deputy Vice-Chancellor must be signed by the Registrar and Deputy Chief Executive or the Vice-Chancellor.

4.7. The Registrar's expenses are signed by the Vice-Chancellor.

4.8. The Vice-Chancellor's expenses are signed by a Pro Chancellor.

5. Responsibilities

5.1. The College Dean/Director of Service is responsible for ensuring that all expense claims submitted for payment adhere to these Regulations.

5.2. Equally, it is the responsibility of the expense claimant to ensure that claims submitted to the College Dean/Director of Service adhere to the rules.

5.3. Where Finance Services receives or becomes aware of a claim that does not adhere to the rules, it may conduct enquiries prior to determining how to proceed with a claim. In cases of non-compliance or lack of awareness of existing rules, claims will be returned to the claimant or College Dean/Director of Service for amendment and re-authorisation.

5.4. Fraudulent claims will be treated in accordance with the University's [Fraud Policy](#).

6. Travelling expenses

6.1. The University will pay for travelling expenses of members of staff for journeys made in the performance of their duties as employees of the University. 'Green Travel' is encouraged; more information on the University's policy towards sustainability can be found at <http://www.exeter.ac.uk/sustainability/index.shtml>

6.2. Staff should also refer to the University's Travel Policy at: <http://www.exeter.ac.uk/staff/employment/leave/travelpolicy/>

6.3. The most economical method of transport should be used, taking into account efficient working practices. Usually this will be standard class rail or economy class air travel, although staff should consider different options, for example public transport, hire car, or private car, depending on the destination, and the number of travellers.

6.4. Staff should note that it is expected that a hire car will normally be used for journeys of 100 miles or more.

6.5. Travel other than standard class or economy is permissible in certain circumstances:

- Where to do so would be more efficient (e.g. in the case of disability). Prior agreement of the College Dean/Director of Service is required.
- In the case of air travel, where the travel involves more than 8 hours flying time. Prior agreement of the College Dean/Director of Service is required.
- Where the member of staff's contract of employment includes a statement to that effect.

6.6. Wherever possible, standard or economy class travel should be used but it is recognised that, on occasions, it may be appropriate for professorial or equivalent staff to choose to travel business or first class in order to assist with particularly heavy work demands and busy schedules.

6.7. Justification for travel other than standard class/economy must always be given, and Finance Services reserve the right to pay the lower of actual cost and equivalent standard class/economy fare.

6.8. The University will not pay for travel from home to an employee's permanent place of work, except in certain approved and limited circumstances (e.g. 'call-outs' outside normal working hours), in which case the payment is made through the payroll system and is subject to deduction of income tax. The definitions of "Permanent" and "temporary" places of work for the purposes of these Regulations are detailed in Appendix A.

Travel by car

6.9. Insurance: It is imperative that members of staff have adequate insurance if using a private car, including cover for any passengers and goods if applicable. The individual's motor insurance policy must specifically include cover whilst driving on the business of the employer.

6.10. General: If a member of staff travels on University business to a place other than their permanent place of work (including a journey to a temporary place of work), and the journey begins and/or ends at home, travelling expenses will be paid on the basis of the shorter of:

- actual mileage travelled; and
- mileage that would have been travelled if the journey had commenced/finished at the permanent place of work.

6.11. Mileage cannot be claimed from the individual's home to their normal place of work.

Examples:

Professor X, whose place of permanent work is Exeter, lives in Newton Abbot and drives from home to Plymouth (32 miles), returning to Exeter the same day (44 miles): actual miles travelled may be claimed (i.e. 76 miles).

Professor Y, whose place of permanent work is also Exeter, lives in Cullompton and drives directly from home to Plymouth (57 miles), returning to Exeter the same day (44 miles): mileage from Exeter to Plymouth and back can be claimed (i.e. 88 miles).

6.12. Claimants can check mileage using the Route Planner on the AA Web-site: http://www.theaa.com/travelwatch/planner_main.jsp. Mileage is paid on the basis of the 'round trip', adjusting if necessary for home to work (as described above). If overnight stays are involved they are assumed to be part of the round trip.

6.13. Mileage Rates: these must fall within the HM Revenue & Customs' rules. The Current University rates are:

Personal car usage - First 100 miles of round trip - pence per mile	40p
Personal car usage in excess of 100 mile per round trip - pence per mile	25p
Motorcycle usage - pence per mile	24p
Bicycle usage (min 2m) - pence per mile	20p
Additional passengers travelling on University business	5p

6.14. Expenses for call out mileage and carriage allowances are managed by Property Services and paid through the main University payroll. Further information on how to claim for these expenses and the rates claimable can be obtained by contacting the Payroll team (payroll@exeter.ac.uk)

6.15. The mileage rates for company cars (this includes cars leased through the University's Car Leasing Scheme) are different to those shown above. For company cars the current rate per mile, as per the HMRC's rules as of 1st June 2010, are:-

Engine Size	Petrol	Diesel	LPG
1400cc or less	12p	11p	8p
1401cc to 2000cc	15p	11p	10p
Over 2000cc	21p	16p	14p

6.16. Parking fines and other such penalties: these are the responsibility of the individual driver, and cannot be reclaimed from University funds.

7. Subsistence expenses

7.1. All claims for subsistence must be supported by receipts or vouchers. The general principles of reasonableness and economy combined with efficient working practices must be applied. This is particularly the case in respect of hotel and meal expenses.

7.2. The University Procurement Office keeps details of hotel accommodation in the Contracts section on its Web site:

<http://admin.exeter.ac.uk/corporate/procurement/index.shtml>

7.3. Where staff travelling on University business choose to stay overnight with friends, relatives or colleagues instead of in a hotel, a claim may be made to cover a contribution towards the costs of the hospitality, board and lodging. The contribution may take the form of a modest gift or restaurant meal, but whatever the form of "payment" expense claims must be accompanied by receipts, or where this is not

possible by an itemised account of what is being claimed. This allowance is in lieu of costs of hotel accommodation, breakfast and evening meal that would normally be claimed. No other expenses should be claimed in respect of these items. Staff are not permitted to claim 'cash payments' when staying with friends.

7.4. The University will pay subsistence when the individual is away from their place of permanent work within the UK, unless it is otherwise provided. Claims will be allowed for the actual amount of expenditure as evidenced by receipts, and as approved by the College Dean/Director of Service or delegated authority.

7.5. Miscellaneous charges on hotel bills will be reimbursed when incurred necessarily on University business. The following are not accepted as legitimate business expenditure:

- Personal phone calls
- Certain charges made by hotels for the use of facilities such as pay per view videos, fitness suites, etc
- Laundry
- Newspapers
- Personal items such as toiletries, items for personal hygiene, etc.

7.6. The University will not reimburse other personal costs incurred as a consequence of being away from home on business, for example the cost of childcare.

7.7. The University will not reimburse staff for any accommodation expenses incurred by staff to allow them to make early or late starts (e.g. for meetings) at their usual place of work.

8. Foreign Travel

8.1. The regulations detailed in sections 6 and 7 apply to foreign travel and subsistence as well as within the UK.

8.2. When making a claim for costs incurred in foreign currency, the exchange rate to use should be either the rate charged for conversion into the foreign currency, or the rate current at the time of the expenditure as quoted in the UK financial press. If the former differs significantly from the latter, and the former has been used, evidence should be supplied to support the rate used (e.g. if currency has been exchanged whilst away).

8.3. In the case of purchase by credit card, the preferred method of claim is to use the rate charged on the credit card statement, in which case a copy of the statement should be submitted with the claim. (Please note that it is advisable to obscure the credit card number from statements). Alternatively the rate may be the rate current at the time of the purchase as quoted in the UK press.

8.4. Where a claim is being made for expenses incurred over a period of time, it is usually beneficial to enter the expenses into a schedule, and then cross-reference to receipts.

8.5. Any member of staff planning to undertake foreign business travel will be responsible for contacting the University Insurance Office in Finance Services at least two weeks prior to the proposed outward travel to ensure they have appropriate and adequate travel insurance. More information on the Insurance Office can be found at:

<http://admin.exeter.ac.uk/finance/corporate/insurance.shtml>

or by contacting insurance@exeter.ac.uk. Colleges/Services or individuals are required to cover the cost of any additional premiums that become payable to the University's insurers.

Lump sum advances

8.6. Lump sum advances may be made available to a member of staff where it is known prior to an expense being incurred that there will be large expenditure over an extended period. The most usual reason for an advance is for expenses to be incurred during a period of travel overseas. Advances will not normally be given for amounts less than £100.

8.7. A member of staff may only have one advance outstanding at any one time. An existing advance must be accounted for before a new advance is allowed. No claims for expenses will be met if there is an outstanding advance unaccounted for. In accepting an advance payment a member of staff is agreeing to pay the University any difference between their advance payment and their actual expenditure by making a cheque payment payable to the University of Exeter, or a credit card payment if previously agreed with Finance Services. Advances must be cleared as soon as possible after all the applicable expenses have been incurred.

9. Accompanying Persons

9.1. Any person travelling who is not directly connected with the University business for which the travel is being undertaken should normally pay for their costs at source.

9.2 Note that the University's travel insurance policy does not extend to non-employees, and alternative arrangements for insurance cover will need to be made.

10. Entertaining expenses

University staff

10.1. Entertaining attended by University staff only (i.e. not involving third parties) cannot normally be charged to University administered funds and is not reimbursable. Nor is it acceptable to charge for part of the cost of entertaining

University staff only. This means that the University will not pay for wine at a function where staff have paid for the food, nor will it pay for food/drinks purchased from a grocery store or similar, so that the function can be held in an office. These are private functions, which must be paid for privately. This applies whether on- or off-campus, and includes:

- celebratory functions (e.g. Christmas meals, engagement parties);
- functions for members of staff who are leaving the University (except for official University presentations that are organised by the Registrar's Office);
- sampling proposed venues for future functions designed to entertain third parties

10.2. A possible exception to this is where a department arranges an "away-day" or "retreat" to discuss departmental business/plans. In this case, reasonable expenditure for refreshments is allowed. Where an external provider is used, it is expected that the University will be invoiced directly. When the invoice from the supplier of the service (or the claim for reimbursement, if it has been necessary to pay in this way) is sent to Finance Services, it must be accompanied by a statement of the purpose of the meeting and a full list of delegates. Similarly, legitimate "working lunches" are acceptable, provided that claims/invoices are supported by a statement of the purpose of the meeting and a full list of delegates.

10.3. Staff are encouraged to use University facilities. All claims for reimbursement of such expenses must include a list of names of those present, and an explanation of the purpose of the entertainment/hospitality. As with other expenses, receipts must be attached to claims. Reasonable amounts will be allowed for gratuities; the amount should be included on the receipt.

External visitors

10.4. Claims may be made for meals provided in the home of a member of staff. Proof of expenditure will be required.

10.5. Accommodation provided within the University will be paid by internal transfer. For hotel accommodation and meals receipts must be attached to claims. No contribution may be made in respect of the private provision of bed-and-breakfast.

10.6. When entertaining external visitors, claimants should provide details of the reason for entertaining when submitting their claim. All claims for entertainment must be for bona fide University business. A list of who attended must be attached, highlighting University staff.

11. Ownership of Goods

11.1. Occasionally there may be exceptional circumstances or an urgent need whereby a member of staff is required to make purchases of low value goods on behalf of the University, and reclaim the costs via expenses. At the time of reimbursement it must be made clear that the University then owns the goods for which the individual is being reimbursed. Goods of relatively high value should be added to school inventory.

11.2.

11.3. Where items are procured through the normal ordering procedure for use by contract staff, Colleges/Services must ensure that the goods are returned to the University at the end of the contract period. An example might be a mobile phone purchased for use by a research assistant on a research grant or contract.

12. Key Contacts and Further Information

12.1. Key Contacts in Finance Services

Accounts Payable Supervisor	Mrs Gill Pearn	x3072	G.A.pearn@ex.ac.uk
Accounts Payable Deputy	Lin Davies	x3073	L.Davies@ex.ac.uk
Head of Corporate Finance Operations	Tanya Hitchen	x5009	T.M.Hitchen@ex.ac.uk

12.2. Other sources of Information

- Financial Regulations <http://www.ex.ac.uk/admin/finance/regulations/>.
- HM Revenue & Customs booklets are kept in Finance Services, or can be found on the HM Revenue & Customs Website <http://www.hmrc.gov.uk/>.
- AA mileage calculator
http://www.theaa.com/travelwatch/planner_main.jsp?database=B.
- Trainline: <http://www.thetrainline.com>.
- University of Exeter Procurement Web site:
<http://admin.exeter.ac.uk/corporate/procurement/index.shtml>
- Website for foreign currency exchange calculations:
<http://calc.customhouse.com/ratecalc/>
- University of Exeter Travel
Policy: <http://www.exeter.ac.uk/staff/employment/leave/travelpolicy/purposeandprinciples/>

Appendix A

Permanent and Temporary Workplaces

For simplicity the HM Revenue & Customs terminology and definitions have been used:

Permanent place of work – this is a place at which an employee attends regularly for the performance of duties of University employment. Regular attendance is frequent, follows a pattern or is the place the employee usually attends for the majority of time for which he/she is likely to hold the employment. The proportion of an employee's time spent working at a particular workplace is a factor in determining whether it is a permanent workplace but attendance of only one or two days a week may make a

permanent workplace if done on regular basis and if the visits are for a continuing purpose (e.g. lecturing on a course – but see below the other factors that are taken into account).

Temporary place of work – this is a place to which an employee goes to perform a task of limited duration or for a temporary purpose. Any period of continuous work that lasts, or is likely to last, more than 24 months is a permanent workplace. Continuous work is a period throughout which the duties of the employment are performed to a significant extent at that place and this is taken to be the case if the employee spends 40% or more of their working time at that place.

It is possible to have more than one permanent workplace during the same period and in the same employment. The sort of things that will point to a workplace being a second permanent workplace are:

- The employee regularly performs a significant part of their duties there.
- People would expect to be able to contact the employee at the second location.
- The employee has a desk, office or support services at the second location.
- If the employee regularly spends 40% of their time at the second location it would be likely that the second location was a permanent workplace.

The situation of having two permanent workplaces will be comparatively rare because where the purpose of each visit to the second workplace is temporary or each visit is self-contained, the second workplace is still regarded as temporary even if visits are regular and frequent.

Appendix 2

Travel between Exeter and Tremough

The normal University rules for reimbursement of travelling expenses apply to travel to Tremough:

- a) The University will pay for the travelling expenses of members of staff for journeys made in the performance of their duties as employees of the University and with the authority of the appropriate College Dean/Director of Service;
- b) The University will not pay for travel from home to an employee's permanent place of work except in certain approved and limited circumstances (e.g. "call-outs" outside normal working hours). If made, such payments have to be paid through the payroll system and are subject to deduction of income tax.
- c) If a member of staff commences or finishes a journey from home on University business to a place other than their permanent place of work (including a journey to a "temporary" place of work), travelling expenses will be paid of the shorter of:

- i. actual mileage travelled, and,
 - ii. mileage that would have been travelled if the journey had commenced/finished at the permanent place of work.
- d) The University will pay for members of staff whose permanent place of work is in Exeter to travel to Tremough and return to Exeter (provided that a) above applies) with the proviso that when such travel reduces the normal “travel-from-home-to-work” distance covered by the employee, this will be taken account of in the mileage paid i.e. the University will pay for the net additional miles travelled over an employee’s standard journey to and from work.
- e) The standard mileage that will be reimbursed for travel between Exeter and Tremough is 105 miles each way.
- f) If it were the case that an employee’s duties and time were split in such a way that both Exeter and Tremough were regarded as permanent workplaces, the University would not pay for travel to or from the employee’s home to either Exeter or Tremough but would pay for travel between the two workplaces.