



Travel & Aviation Working Group

Wednesday 18th December 2019, 3pm

Elder Room, Old College

AGENDA

- | | | |
|-----------|---|----------------|
| 1 | Minute
To <u>approve</u> the minute of the previous meeting on 6 November 2019 | TAWG 03 |
| 2 | New Group Members
To <u>receive</u> an update from the Convenor & the Director of SRS | Verbal |
| 3 | Amended Remit
To <u>note</u> and <u>discuss</u> a paper from the Director of SRS | TAWG 04 |
| 4 | Vision, Evaluation Criteria and Initial Options
To <u>discuss</u> and <u>agree</u> a paper from the Director of SRS | TAWG 05 |
| 5 | Outline Finance Model
To <u>note</u> and <u>discuss</u> a paper from the SRS Engagement Manager | TAWG 06 |
| 6 | Current Policies and Rules
To <u>note</u> and <u>discuss</u> a paper from the Deputy Director of Finance | TAWG 07 |
| 7 | Broader Package of Measures
To <u>discuss</u> non-levy options as a group | Verbal |
| 9 | Consultation Plan
To <u>receive</u> an update from the Convenor & the Director of SRS | TAWG 08 |
| 10 | How To Assess Equality and Diversity
To <u>discuss</u> options as a group | Verbal |
| 11 | Carbon Offsetting and Interim Position
To <u>note</u> and <u>discuss</u> a paper from the SRS Engagement Manager | TAWG 09 |
| 12 | UNA Europa Project and Mobility
To <u>receive</u> an update from the Vice-Principal International | Verbal |
| 13 | Any Other Business
To <u>consider</u> any other matters from Group members including:
VCT group | Verbal |
| 14 | Summary & Next Steps
To <u>note</u> a summary of the meeting and next steps from the Convener | Verbal |

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MINUTE OF A MEETING of the *Travel & Aviation Working Group* held in the *Carstares Room, Old College* on *Wednesday 6 November 2019*.

- Present:** Sandy Tudhope (Convenor), University Lead on Climate Responsibility and Sustainability
Richard Anderson, Senior Lecturer, Architecture and Landscape Architecture
Kevin Ashley, Director, Digital Curation Centre
Harry Campbell, Personal Chair of Genetic Epidemiology & Public Health
Gavin Donoghue, Deputy Director, Stakeholder Relations, Communications and Marketing
Grant Ferguson, Director of Estates Operations
Dave Gorman, Director of Social Responsibility and Sustainability
Bruce Nelson, College Registrar, Science and Engineering
Siôn Pickering, SRS Projects Coordinator
James Smith, Vice Principal International
Rosheen Wallace, Students' Association VP Community
- Apologies:** Chris Cox, Executive Director Development and Alumni
Rachael Robertson, Deputy Director of Finance

1 Welcome

The Convenor welcomed attendees to the first meeting of the Group and set the context for its work. Recognising climate change as a reality that was already causing untold suffering and cost, which was only set to increase, discussions were ongoing as to what the University's role should be. It was felt that UoE should be focusing on: equipping its students with the skills and knowledge to be good citizens; leading by example in terms of its own operations, in line with its Zero by 2040 goal; and communicating and making its research more accessible. The University had already achieved a lot in this area, which was set to be a feature of the HE landscape for decades to come.

Aviation was the fastest growing area of the University's carbon footprint, and these emissions were the hardest to address through recourse to low carbon alternatives. While there was recognition that some offsetting would be required, additional thought was needed on how to reduce air travel while maximising research potential and the staff and student experience.

There were already diverse perspectives on the appropriate approach for UoE to take. TAWG represented a breadth of experience, with members asked to speak from their own individual perspectives, rather than as official representatives of their area. The expected output from the Group would be a well-considered analysis of opportunities and threats, and recommendations for policy changes. The Group would adopt a starting assumption that all current UoE aviation was justified.

2 Introductions

Group members introduced themselves and noted that a significant amount of background work had already been done. One of the main aims of this session would be sharing that work.

3 Remit

The Director of SRS outlined the Group's remit, as approved by University Executive on 29 August 2019. TAWG had been launched as part of a package of work

requested by the Principal in March aimed at addressing action on climate change. The University felt that its existing Zero by 2040 target represented the correct approach. This was a net target - UoE would still have some emissions and would take an active approach to carbon sequestration in a way that delivered multiple benefits. TAWG would take a coordinated approach, working within the context of other core University objectives. The Group was due to report back in May 2020, which should allow time for consideration and consultation.

Members recognised that if the focus was too narrowly on the University's own carbon emissions there was a risk of simply exporting the problem (e.g. by hosting more of the international events the University was involved in organising). Any measures proposed needed to help UoE and its partners to reduce their travel. Members noted that some conferences were now offsetting all participants' travel.

Members felt that simply raising awareness of the issue would have some impact on reducing business aviation. Having individual footprint data would be a valuable communications tool. One of the first steps should be communicating how impactful aviation was, to make this part of the thought process when booking travel.

Messaging should also cover the greater carbon impact of first and business class flights. Members highlighted the importance of senior staff demonstrating leadership in this area. Any policy changes would need to apply across the University, including its subsidiaries. The Group were anxious not to introduce inequalities, and noted the need to manage any levy in a way that did not pose a threat to early career researchers. Stakeholder engagement would be crucial, particularly early engagement with those Schools that would be most affected.

It was agreed that while the Group could comment on the University's international agenda, this brought in a lot that was beyond TAWG's remit, and the focus should be on supporting good behaviours once staff and students were in Edinburgh. With the growth in international students, TAWG would be interested in seeing models for offsetting the cost of their travel to Edinburgh. A small proportion of the international student fee could be set aside for this.

Land-based travel would be out of scope for the Group, with the exception of taxis, which were currently costing the University around £600K p.a. Carbon emissions for travel between campuses was already very low, with the University's own fleet increasingly transitioning to electric vehicles.

Concerns were raised that within the remit a levy was presented as a given, though it may not be the best way of producing the desired behaviour changes. The Convenor clarified that there was scope to investigate and explore that space, that the Group was empowered to make an alternative proposal, and that the envisaged output would comprise a range of proposals either in concert with or instead of a levy. For any levy to work it would be vital to clearly communicate the mechanism and that the funds arising would be used to make a positive environmental impact. There would also need to be discussions with funding bodies as they did not currently cover carbon subsidies. Having robust data would be critical to success, in order to evidence whether interventions were working.

Action – DG to add an additional bullet point to the Group's remit clarifying that TAWG would not advocate measures that would simply displace UoE carbon from business travel to other organisations, and that the Group would recommend ways for the University to manage international events and mobility for lower carbon impact.

Action – DG to add an additional bullet to the remit to recommend future metrics to report in order to ensure the vision was delivered.

4 Outline Process for TAWG Work

TAWG 02

The Director of SRS introduced this paper designed to give members an overview of the timelines involved, including the work that would need to be done between meetings in order to keep progressing at pace.

The first two meetings would focus on sharing ideas and getting an overview of background work done to date. Meetings 2 to 4 would look at options development, analysis, evaluation and consultation, with the final two meetings focused on drafting the report, the first version of which should be available in April. Members welcomed the outline as a helpful guide to shape the work of the Group.

While May 2020 was a preferred rather than a fixed deadline, the Group would make every effort to deliver on this timeline which should provide enough scope to develop well-considered recommendations and seek feedback from stakeholders. Over the first few meetings while a communications strategy was being developed members would consider possible areas for early informal consultation.

5 Presentation – Travel Data & Work to Date

SRS Projects Coordinator Siôn Pickering presented on work to date. Business travel data was publicly available on the SRS website at <https://businesstravel.sustainability.ed.ac.uk/>.

TAWG noted that ‘business travel’ was used to refer to any travel administered through the University, including that funded by external bodies. ‘Short haul’ was used to refer to any flights under 3700km.

While the range and robustness of its business travel data made UoE a leader in the sector, there were still some notable gaps. Data for individual business travel footprints was not available. While initial GDPR issues had been resolved, it was not possible to go back and harvest this retrospectively. While travel data taken from the University’s eExpenses system could be tied to individual UUNs, information from external partners such as Key Travel could not be easily tied to individuals. As a further consequence, the current data could not be broken down into staff versus student travel. As the system captured cost centres but not job codes it was not currently possible to separate out travel UoE paid for, and travel funded by other bodies. Recommendations were currently being developed to address these issues for future reporting. It was important that any changes to the eExpenses system arising through the Finance Transformation Programme not disrupt the quality of future business travel data.

Due to the requirement to report their figures to the Scottish Government, other Scottish institutions were currently the best comparators in terms of the quality of their business travel data. What was included in scope varied by institution, and some were still working with very rough estimates.

Members expressed concern that any reference to time spent travelling should be sensitive to the fact that a good deal of this was unpaid. TAWG supported the idea of follow up conversations with the UoE top 25 travellers.

The Group noted that the Key Travel tender was currently up for renegotiation, and that SRS were feeding in to the process. Members emphasised the need for the resulting contact to ensure UoE could secure the business travel data it needed.

The Group agreed that additional members should be added to TAWG to improve representation from early career academics, looking initially at Chancellors Fellows, and to address the current gender imbalance.

Members discussed the possibility of introducing carbon budgets, and the idea of running a pilot scheme in a small area to assess feasibility.

Action – SP to circulate the presentation to the Group.

Action – SP to clarify the position of UoE subsidiaries (such as Edinburgh Innovations) in the data presented.

Action – SP to circulate the two cited papers (Ciers et al, 2019 & Wynes et al, 2019) to members for their views.

TAWG raised the possibility of engaging a PhD student to replicate this methodology in the UoE context.

Action – SP to secure representation from the Edinburgh Global student Go Abroad team on the VCT Working Group.

Action – SP to circulate the existing VCT remit and membership.

Action – SP to research corporate initiatives to sit alongside the existing overview of activities in other HE institutions, particularly any levers they had found to reduce the impact of aviation while delivering their mandate and keeping colleagues' goodwill.

Action – ST & DG to come back to the Group with suggestions for additional members.

6 Discussions on Levy Options & Evaluation Criteria

Forms of levy had already surfaced as one potential approach, but members were keen to look at other tools and incentives. A 10% levy could yield a potential fund of £700K. The Convenor shared forecast figures for how a levy might work. UoE could set an aspiration of a 2.5% reduction per annum (or just stabilising levels at the current rate). One option would be to begin in Year 1 with a predominately top sliced levy, with just a small residual at School level, transitioning by Year 9 to a 50:50 split, helping support the change in behaviour through time. Views would need to be taken on whether to apply the levy proximately, or frame it as an institutional responsibility. Overall, members tended to favour proximity of the pay point to the traveller.

How the funds generated were used would be critical to the success of any levy. One approach would be to use it to incentivise some travel (e.g. by facilitating access to first class rail travel), while de-incentivising others, so that Schools did not lose out. Some activity may need to be ring-fenced, where there was no feasible low carbon alternative – the key was to influence those who had a choice in their travel options. It was anticipated that policy changes would only affect a subset of the University community and would not in themselves produce the required impact. Communication and engagement was needed at individual and departmental level to inspire people to want to make the change. The proposed levy could include both a smaller set fee and a higher voluntary charge.

In addition to incentivising alternatives, members felt that the Group should take a strong position on domestic aviation, particularly on flights to London, and on the class of travel for short-haul flights. Recommendations should combine awareness raising, policy changes to set a framework, and hypothecation of spend. Any levy should be kept as simple as possible, with the real cost to Schools made evident.

Some thought should be given to ways of recognising and rewarding Schools for making improvements.

Overall, a levy could not be expected to deliver major impact on its own – a mixed model approach would be required.

7 Summary & Next Steps

The convenor noted a strong commonality of views expressed by members during this first session, including the following points:

- that robust data was key to inform good decision-making
- that granularity of that data was important to engagement and behaviour change, and that this should be sought down to individual level
- that some levy should be part of the Group's recommendations, and that this should be applied in a nuanced way
- that the levy should be applied as close as possible to where travel decisions were taken
- that the Group should also consider other tools to incentivise desired behaviours
- that the funds generated by the levy should be recycled back to address carbon and environmental challenges
- that the Group should be sensitive to the impact on business travel decisions of different contexts across the institution, such as career stage and academic subject area
- that the Convener and Director of SRS should look to increase the diversity of representation on TAWG
- that it was critical for widespread buy-in for senior staff to demonstrate leadership in this area
- that TAWG should actively make use of existing University expertise and research on policy and behaviour change.

Next steps would include development of options and criteria to evaluate them, such as the impact on buy-in, research, teaching, globalisation, and equality & diversity.

Action – All members to send in their initial thoughts on possible options and criteria to evaluate them.

The SRS Projects Coordinator raise the issue of Group communications between meetings, to share and test initial ideas.

Action – SP to email the group with possible options for internal communications and collaboration.



Travel & Aviation Working Group

Wednesday 6 November

Remit

Description of paper

The paper outlines a remit for the Travel & Aviation Working Group, as included in appendix A to the paper 'Responding to the Climate Emergency – Next Steps' submitted to University Executive on 29 August.

Action requested

Members are asked to note and discuss the paper.

Discussion

Appendix A- Remit for a Proposed Travel and Aviation Working Group

To support the delivery of the University's ambition to be a net zero University by 2040 by undertaking a programme of work to secure a University-wide 'climate conscious' approach to travel including aviation and securing agreement from University Executive for any major policy changes, campaigns or other interventions. Specifically, to:

- Define a vision for climate conscious travel and advise the University Executive on the package of measures required to support and deliver the vision
- To undertake analysis of the drivers of travel including aviation, the costs in terms of travel and accommodation, carbon impacts and associated impact of travel itself on wellbeing, student and staff experience
- To prepare convincing and well evidenced interventions to adjust policy, process, culture and decision making that will deliver in the period to 2025 a transformation in the University's approach to travel, towards a climate conscious mode
- To ensure any proposals are fully costed and considered and do not place at risk other important objectives on research, student experience, business development or globalisation and connectivity
- To make recommendations on how best to introduce a presumption in favour of rail-only use for trips within the UK, drawing on existing experience in other Universities and ensuring opt-outs are in place for urgent or other trips where rail is not feasible, including levels of authorisation required
- To examine how and at what level an 'aviation levy' (proposed at 10%) should be introduced and to consider the policy, process and external stakeholder issues associated with such a proposal including advice on when to introduce, expected funds raised in the period to 2025, impact on existing budgets, and whether and to what extent funds raised should be applied for climate projects and technology interventions other than RELCO carbon offsets
- To examine the business case for further technology interventions in support of lower cost, climate conscious travel such as VC or high end VC equipment
- To examine the case for collective University action on taxis, and whether lower cost, lower carbon forms of travel would be viable and to make recommendations

- To provide advice on the form of strategic, stakeholder and internal communications required to deliver the desired changes
- To prepare an overall report detailing a list of proposed interventions, evidence, costs, impacts, required changes to policy and associated requirements for leadership and communications
- The group should avoid measures that simply displace UoE emissions to other organisations and should recommend ways for UoE to manage international events to lower carbon impact
- The group should recommend future metrics and ways of reporting in order to ensure the vision of climate conscious travel is delivered

The group should aim to report by May 2020 at the latest.

Membership:

Sandy Tudhope University Lead on Climate Responsibility and Sustainability – Chair

Dave Gorman Director of SRS

Rachael Robertson Deputy Director of Finance

Bruce Nelson Representative- CSE

Richard Anderson Representative- CHASS

Henry Campbell Representative- MVM

James Smith Representative of Edinburgh Global

Chris Cox Representative of USG

Kevin Ashley Representative of ISG

Gavin Donoghue Representative of CaM

Grant Ferguson Representative of Estates/CSG

Rosheen Wallace Students Association Vice-President Communities

Group to be supported by Departments of Finance and SRS

Further information

Author & Presenter

Dave Gorman, Director of SRS,

25 October 2019

Freedom of Information

This is an open paper.



Travel and Aviation Working Group

18.12.2019

Climate Conscious Travel

1. Introduction

- 1.1 This paper sets out a vision for climate conscious travel to the period 2025 for the group to debate. It is intended that the vision provides the touchstone to judge future required actions, including the package of measures the group recommends and the proposed levy.
- 1.2 The paper then sets out draft possible evaluation criteria to assess any levy options and other measures for agreement.
- 1.3 Finally, the paper sets out 5 'aunt sally' options for debate and a wider illustrative package of measures (to be filled in) and an initial assessment of those options and measures against the criteria, again for debate.

2. Vision for Climate Conscious Travel

- 2.1 The draft proposed vision is:

'By 2025 all travel undertaken by University staff and students will be made in a 'climate conscious' manner and consistent with the University's overall climate change strategy.'

Information: Staff and students, administrators and managers will have the right information at the point of planning and booking to ensure they are fully aware of the climate consequences of their travel, and that the alternatives open to them are clear, effective and manageable. Managers and leaders will have sufficient management information on the drivers, costs and carbon impacts of travel to track progress in delivering the vision

Visible leadership: The University will provide clear and transparent leadership on managing the impacts of air travel. Senior leaders will lead from the top by exploring alternatives and encouraging behaviour change across the University

Policies, levies and incentives: The University will design its policies to support low carbon climate conscious travel across all of its activities, includes the use of levies where appropriate to incentivise alternative, and subsidies for more climate friendly options. All travel that cannot be avoided will be offset via high quality carbon sequestration delivered directly by the University.

UK travel: By 2025 the vast majority of UK travel will be by public transport, and air travel will not be used, with a presumption against flights, unless by exception using rules that are clear, fair and that respect equality and diversity.

Partnership and Collaboration: The University will work with its travel providers, fellow Universities, funders and travel companies to innovate in finding ways to reduce the carbon impact of travel, whilst maintaining the advantages that travel can provide for research, teaching, business development and global connectiveness.

Long-term change: *By 2025 the University is committed to researching and publishing information on the links between academic excellence and travel, student experience and travel, and in exploring whether and how our internal processes can adapt to a carbon constrained world.*

3. Evaluation Criteria

3.1 Possible evaluation criteria for any package of measures including levies are:

Criterion 1- Impact on carbon emissions

Criterion 2- Impact on costs

Criterion 3- Effectiveness in encouraging behaviour change

Criterion 4- Consistency with other core objectives- teaching, research, business development and globalisation

Criterion 5 – Administrative simplicity

Criterion 6- Relevance and scalability to other Universities

Criterion 7- Impact on University reputation

Criterion 8- Opportunity to show leadership

Criterion 9- Ability to fund carbon reduction projects via hypothecation

Criteria scored on a 1-5 scale, 1= lowest, 5= highest

4. Possible Package of Measures and Levy Options

4.1. In general terms, in designing public policy, government makes use of the following 'toolkit':

- **Information provision and awareness raising-** to provide data and information to relevant people or organisations in the hope of informing and driving change
- **Self regulation-** agreeing with an organisation or sector a voluntary ban or change of activity. This often appeals to enlightened self-interest, takes advantage of external or consumer pressures, or takes place under the threat of government regulation.
- **Regulation/bans-** the use of state power to require something of a private actor, or to outlaw something as no longer acceptable
- **Taxes/levies and subsidies-** By using market or decision making signals to influence the individual or organisational calculus to move a decision away from something 'bad' (taxes and levies) or towards something 'good' (subsidies) (often 'hypothecated in environmental policy so the tax funds other beneficial elements of the overall package)

- **Infrastructure provision**- the underpinning major investments required to support a policy that have to be provided and would not normally be funded by the market or private sector without government intervention given costs, long-paybacks etc.
- **Market based instruments**- the creation of markets to trade in a 'bad' in order to reduce it, but with the market setting price signals to overcome the problem of information asymmetry between government and private actors. A prime example is the EU Emissions Trading Scheme for carbon. Governments can either set the total quantity in the market and actors compete on price, or set the price and allow competition on quantity.

4.2 Clearly the University is not the government but a similar set of options is available to us. The most relevant appear to be a combined package of:

Information and Awareness Raising +

Examples could be:

- Provision of detailed information on carbon emissions associated with the flight, at the point of planning/purchase, potentially with an estimate of difference between flight and train for domestic travel.
- Provision of guidance explaining differences between modes and class of travel as well as tips on reducing impacts.
- Clear advice on assessing full journey cost vs ticket cost when booking domestic travel. Whilst rail tickets are occasionally more expensive, it might reduce costs associated with getting to and from airports.
- Information specifically aimed at the major travel bookers at the University – unit admins, PAs to frequent travellers, etc., providing updates on policies and information on environmental impacts of travel.
- Improving information provision for non-travel options.
- Providing management information to heads of schools and units.

Regulation/bans (our travel policies and decisions on e.g. UK flights) +

Examples could be:

- Ban on domestic flights in most circumstances.
- Travel and expense policies clearly outlining expected behaviour of staff booking travel, e.g. when a more expensive (e.g. first class rail/sleeper) is allowed, additional accommodation or circumstances under which booking flights is expected or allowed, etc.
- Clear University-wide policies or guidance on taking time off for travel. An estimated 105,000 hours are spent on-board planes by UoE staff annually, a rough equivalent to 68 full time staff members (0.65%).

Levies (with various options) +

See section 5 for details

Subsidies (e.g. for train travel)

Examples could be:

- Subsidies for train travel and/or additional accommodation. SRS have recently seen substantial increase in interest in travelling to Europe by rail – this tends to be more expensive and may require additional overnight stay.

Infrastructure that should be University wide (particularly VCT)

- Better provision of reliable videoconferencing and virtual collaboration tools that are appropriate for various requirements staff have. This would involve both infrastructure (videoconferencing rooms, individual booths) and software provision.

4.3 It is suggested that market based instruments or their equivalents are not pursued. Often these instruments are hard to explain and can be difficult to administer. If the 'unit' of trading is not clear, they cannot proceed, and there are often 'liquidity' problems so that the number of trades is small commensurate with the scale of the problem and the effort to set up. Three other problems of direct relevance for the group's work- firstly it can be difficult to have the information to hand in advance (or ever) to set the right quantity of 'permits' to trade, leading to problems in the market itself. Secondly, whilst the economic theory is sound, many find it offensive to 'trade' in pollution or climate when they see these issues as moral questions. Thirdly, the use of these instruments tends to reinforce the view of the activity as a 'bad' which may not fit the overall narrative we wish to adopt. Note that ruling out these class of approaches also rules out a carbon budgeting approach, which is a form of market in which a central 'brain' identifies the quantity to be given out, but where trading does not occur and permits are priced at effectively zero.

5. Specific Levy Options

5.1 The following options are offered for debate [each one assumes that the levy monies collected would be hypothecated for spend on climate conscious travel related activity.

Levy Option 1a '10%, schools funded'

A levy is introduced on all University flights at a rate of on average 10% with the monies funded at individual school and unit level and collected via a central finance mechanism. Any funds collected are hypothecated to spend on an agreed list of climate conscious related travel, with carbon sequestration a key component of that.

Exemptions are introduced as required to manage issues associated with externally funded research (the research is within scope but the individual researcher is 'refunded' by the school) and any early career researcher or equality and diversity issues identified

Levy is introduced from 1st August 2020; could raise c£0.7m-£1m p.a.

Levy Option 1b '20%, schools funded'

A levy is introduced on all University flights at a rate of on average 10% in year 1, rising to 20% in year 2 with the monies funded at individual school and unit level and collected via a central finance mechanism. Any funds collected are hypothecated to spend on an agreed list of climate conscious related travel, with carbon sequestration a key component of that.

Exemptions are introduced as required to manage issues associated with externally funded research (the research is within scope but the individual researcher is 'refunded' by the school) and any early career researcher or equality and diversity issues identified

Levy is introduced from 1st August 2020; could raise c£1.4-£2m by year 2

Levy Option 2 ‘10%, graduated’

A levy is introduced on all University flights at a rate of 10%, with year 1 entirely funded from a central ‘top slice’ moving to 100% funded by schools over a period of 5-10 years.

Exemptions are introduced as required to manage issues associated with externally funded research (the research is within scope but the individual researcher is ‘refunded’ by the school) and any early career researcher or equality and diversity issues identified

This does not affect the quantity of funds raised but does introduce the charge more gradually to schools and business units

Levy is introduced from 1st August 2020; could raise c£0.7m-£1m p.a.

Levy Option 3 – ‘10%, Differentiates’

A levy is introduced on all University flights at a rate of on average 10% with the monies funded at individual school and unit level and collected via a central finance mechanism. Any funds collected are hypothecated to spend on an agreed list of climate conscious related travel, with carbon sequestration a key component of that.

The levy attempts to differentiate in some way, either by allowing for some initial travel ‘first flight is free’ or by role ‘first x flights free for early career researchers’

Exemptions are introduced as required to manage issues associated with externally funded research (the research is within scope but the individual researcher is ‘refunded’ by the school) and any early career researcher or equality and diversity issues identified

Levy is introduced from 1st August 2020; unclear how much it could raise

Levy option 4 – Flat Rates

A flat rate based on haul flown is introduced on all University flights, values proposed £25 domestic, £35 short- and £50 for long-haul travel. Monies would be funded at individual school and unit level and collected via a central finance mechanism or through travel management company. Any funds collected are hypothecated to spend on an agreed list of climate conscious related travel, with carbon sequestration a key component of that.

Exemptions are introduced as required to manage issues associated with externally funded research (the research is within scope but the individual researcher is ‘refunded’ by the school) and any early career researcher or equality and diversity issues identified

Levy is introduced from 1st August 2020; could raise c£1m – £1.3m p.a.

6. Initial Assessment of Package and Options

6.1 For illustration, the draft criteria are used to assess the ‘package of measures’ and levy options, using a 1-5 scale

Assessing the Package of Options Excluding Levies

Criteria	Information and awareness raising	Policies, regulation and bans	Subsidies	Infrastructure
Impact on carbon	3	4	4	4
Impact on costs	3	3	2	3
Encourages behaviour change	3	4	4	4
Impact on other objectives?	4	3	4	4
Administrative simplicity ?	5	2	2	4
Relevance and scalability to other Universities?	3	4	4	4
Impact on reputation?	2	4	4	4
Shows leadership?	2	4	4	4
Ability to fund carbon offsets?	1	1	1	1
Total	26	29	29	32

Assessing the Levy Options

Criteria	Levy 1a	Levy 1b	Levy 2	Levy 3	Levy 4
Impact on carbon	5	5	5	5	5
Impact on costs	4	4	3	4	4
Encourages behaviour change	4	5	3	3	4
Impact on other objectives?	3	3	3	3	3
Administrative simplicity ?	3	3	2	2	3
Relevance and scalability to other Universities?	4	4	4	4	4
Impact on reputation?	4	4	4	4	4
Shows leadership?	5	5	5	5	5
Ability to fund carbon offsets?	5	5	5	3	5
Total	37	37	34	31	37

Further information

Author & Presenter

Dave Gorman, Director of SRS,
25 October 2019

Freedom of Information

This is an open paper.

Travel and Aviation Working Group

18.12.2019

Overview of Carbon Levy Calculation model

Description of paper

The paper briefly outlines key findings from the work so far on Carbon Levy Calculation model prepared by Finance.

Action requested

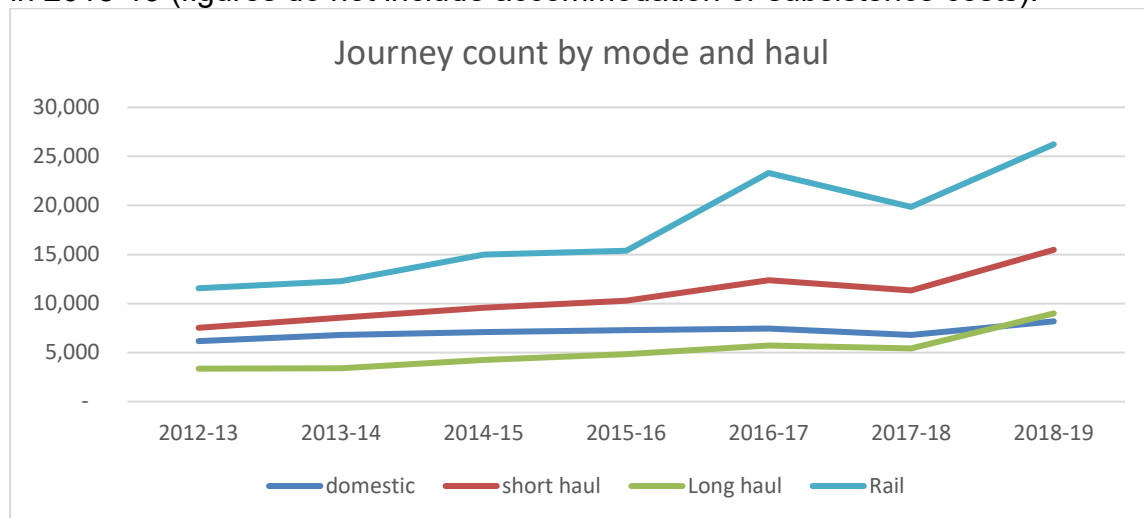
The Group is asked to note and discuss the findings.

Background and context

Following the discussion at the last Working Group meeting, Finance have been asked to model the growth in the volume of business travel and the potential size of the levy under discussion, taking into account assumptions discussed with the Department for Social Responsibility and Sustainability (SRS).

Growth in the volume of business travel

Over the period between 2012 and 2019, the overall number of business travel journeys has grown by more than 12% on average. In financial terms, expenditure on UoE business travel has grown from slightly under £5m in 2012-13 to ca. £11.7M in 2018-19 (figures do not include accommodation or subsistence costs).



The growth in the volume of business travel has then been modelled forward.

- Under 2025 Business as Usual scenario the historical trends are applied forward.
- Under 2025 Business as Usual + intervention scenario the historical trends are applied forward. It is assumed a combination of engagement, information and financial measures results in reduction of all expected flights by 10% and replacing 90% of the remaining domestic flights with rail.

Table 1 Growth in volume of business travel

	2018-19	2025 BAU	2025 BAU + intervention
Cost¹	£10.8M (£8.5M flights)	£26.8M (£20.2M flights)	£23.3M (£16.6M flights)
Carbon emissions²	17.9ktCO ₂ e (17.6ktCO ₂ e flights)	48,1ktCO ₂ e (47ktCO ₂ e flights)	42.4ktCO ₂ e (41.2ktCO ₂ e flights)
Number of journeys	58k (32k flights)	144k (71k flights)	129k (54k flights)

Modelled size of the discussed flight levy

Two types of levy were envisaged:

- A tiered approach where the size of levy depends on haul distance (£25 domestic, £35 short- and £50 long-haul).
- A static 10% applied to all flights.

The size of levy was then modelled depending on the success of intervention:

- No change in the volume of business travel
- Only replacing 90% of domestic flights with rail
- 10% reduction in all flights
- 10% reduction in all flights and replacing 90% of remaining domestic flights with rail

Finally, savings on travel costs achieved from successful intervention were also modelled.

Only best and worst case scenarios for each type of levy are shown in the table below. The model currently assumes that each intervention achieves its goal from start as well as that levy collection is successful on all journeys from day one.

Table 2 Modelled size of levy in 2020

2020	Size of levy (£M)	Savings on reduced volume of travel (£M) ³	Balance (£M)
Tiered levy – intervention	£ 1.06	£ 1.62	£ 0.56
Tiered levy – BAU	£ 1.37	-	(£ 1.37)
10% levy – intervention	£ 0.76	£ 1.62	£ 0.86
10% levy BAU	£ 0.98	-	(£ 0.98)

¹ Assuming 2018-19 prices (i.e. no inflation)

² Assuming ongoing efficiency improvements to all modes of travel (in CO₂e emissions)

³ Avoided future costs

Table 3 Modelled size of levy in 2025

2025	Size of levy (£M)	Savings on reduced volume of travel (£M) ⁴	Balance (£M)
Tiered levy – intervention	£ 2.27	£ 2.85	£ 0.58
Tiered levy – BAU	£ 2.77	-	(£ 2.77)
10% levy – intervention	£ 1.66	£ 2.85	£ 1.18
10% levy – BAU	£ 2.03	-	(£ 2.03)

Size of the levy depends on how successful UoE is in addressing the growth in the volume of business travel. Over time, the volume of travel is increasing. As more flights are avoided, the levy gets smaller, there are also financial savings from avoiding travel costs are realised elsewhere in the organisation.

Sensitivity discussion

The model is sensitive to assumptions about future growth of business travel. The historical rates of growth are very high and it is difficult to ascertain whether they are sustainable in the long term. To picture what the scale of growth would mean for other parts of University, SRS modelled a set of derivative data, using the methodology provided by Finance, see table 4, below.

Table 4 Other derivatives of business travel modelling; prepared by SRS based on Finance's methodology.

	2018-19	2025 BAU	2025 BAU + intervention
Cost, as approx. % of expected UoE turnover⁵	1.1%	1.9%	1.7%
Staff time in-transit (rough estimation)⁶	203,000 hrs (105,000 hrs in-air)	489,000 hrs (246,000 hrs in-air)	509,000 hrs (216,000 hrs in-air)
<ul style="list-style-type: none"> Approx. FTE staff in-transit % of staff time⁷ In-transit staff cost at £35k pa salary. 	63 FTE 0.65% £2.2M	159 FTE 1.42% £5.6M	140 FTE 1.25% £4.9M

Resource implications

Under the BAU scenario, the volume of business travel keeps growing, leading to an increase in spend to ca. 1.9% of turnover. Addressing this growth might be required to prevent further increase.

⁴ Avoided future costs

⁵ Assuming ca. £1,370M in 2025

⁶ Assuming average plane speed of 900km/h (560mph) and train speeds of 100km/h (62mph)

⁷ Assuming 11,250 FTE staff in 2025

Introduction of levy on flights is seen as part of the wider set of interventions. This paper shows it may be done in a way that is cost-neutral for the University.

Further information

Author and presenter

Chris Litwiniuk

SRS

9/12/2019

Freedom of Information

This is an open paper.



Expenses Policy

Including travel, accommodation, subsistence and other expenses

1. Scope and purpose

- 1.1. The policy sets out the rules for claiming travel, accommodation, subsistence and other expenses incurred in connection with University purposes.
- 1.2. The policy applies to all staff of the University, its subsidiary companies and to students and others employed by the University who incur expenses which the University has agreed to reimburse. The policy does not apply to staff based overseas long-term or staff with home-working contracts.
- 1.3. The policy applies to all expenditure. Please note that any items purchased with University-administered funds are University property. This policy takes precedence unless more restrictive financial limits are stipulated by the funder (for example, a research grant).
- 1.4. For the avoidance of doubt this policy supersedes any other University, College/Support Group or School/ Planning Unit guidance on travel and expenses.
- 1.5. The policy was approved by the University Executive on 15 January 2019, signed by the Combined Joint Consultative Negotiative Committee (CJCNC) on 22 February 2019 and is effective from 1 March 2019.
- 1.6. The policy will be reviewed annually on 1 December and any changes approved by the University Executive and, where appropriate, signed by CJCNC.
- 1.7. The updated policy will be communicated to staff and published on the University's website.

2. Principles

- 2.1. Responsibility for compliance with this policy rests with staff or students making claims ("the claimant") for the reimbursement of expenses and their approving line manager/budget holder or a designated Finance Manager ("the authoriser").
- 2.2. The University assumes no obligation to reimburse expense claims that are not compliant with this policy.
- 2.3. Staff who fail to comply with this policy will be dealt with under the University's disciplinary policy.
- 2.4. The University will reimburse claimants for expenses which they wholly, necessarily and exclusively incur in the course of official University purposes. Only actual costs which are incurred as part of the University's purposes will be reimbursed. Items of a personal nature (for example, toiletries urgently required on work-related travel) will not be reimbursed unless there are exceptional circumstances.



Expenses Policy

Including travel, accommodation, subsistence and other expenses

- 2.5. For the purposes of this policy, “must” is used when expressing obligation or an unavoidable requirement, whereas “should” is more of a recommendation.

3. Individual responsibility

- 3.1. This policy ensures that staff comply with the University’s requirements, and attempts to assist claimants and authorisers to understand what can and cannot be claimed for and what is considered reasonable. In the interests of value for money and to support the appropriate use of public funds, claimants are expected to be prudent in their spending. Authorisers are required to be diligent in their review and approval of expenses to avoid the University incurring any unnecessary expense. Please note that external funder restrictions must also be met before submitting expense claims for approval.
- 3.2. Claimants and authorisers must aim to ensure that economy, efficiency and effectiveness are achieved in respect of all expenses incurred without compromising personal safety.
- 3.3. The majority of business expenditure must be incurred through University procurement routes, primarily purchase orders. Unless there are exceptional circumstances, items such as equipment, computer hardware, software, including online software, consultancy, any staff-related payments and other business expenditure including mobile contracts for work-related purposes must not be claimed on expenses. For the avoidance of doubt, personal mobile monthly contract costs must not be incurred directly by claimants and claimed on expenses and staff must access the [IS Managed Mobile Service](#). Agreed exceptions to this policy also include eBooks. Expense claims must therefore be used to reimburse incidental expenditure (personal costs incurred whilst on University business), not general business expenditure. Potentially hazardous materials and equipment must never be purchased by individuals and claimed on expenses.
- 3.4. If there are other reasons why the University procurement routes prescribed in section 3.3 are not appropriate, an application for a corporate credit card can be submitted to the Finance Department, Director Finance Specialist Services, for approval with a [business case](#).
- 3.5. Compliance with this policy will ensure that claimants, or the University, does not incur a tax or national insurance liability and that claimants need not report expenses on their tax returns. For example, any work-related mobile phone and data allowances, clothing allowances or other allowance payments to staff must be processed in the University payroll.



Expenses Policy

Including travel, accommodation, subsistence and other expenses

4. Claiming expenses

- 4.1. All claims must be submitted and approved for payment on the online expenses system, eExpenses. All expenses must be recorded, clearly itemised and accurately coded on the eExpenses system together with the reason the expenses were incurred. Proxy users may input expense claims on behalf of the claimant. Guidance on eExpenses can be found on the [Finance Department WIKI](#).
- 4.2. Appropriate justification for each expense item must be included in the additional information section of eExpenses.
- 4.3. Any staff expense claims submitted manually (i.e. not on eExpenses) will not be reimbursed from 1 April 2018, other than claims where cash advances are recovered. Please note that you require a staff, student or visitor registration (VRS) number (and uun) to register for eExpenses. Other claimants who cannot access eExpenses can complete the [Payment for Non-Staff/Student Expenses form](#) and send to the School or Planning Unit Finance team for checking, approval and payment via FPM (Finance Process Manager).
- 4.4. All claims for expenses should be made promptly. Claimants should submit expense claims within three months of the expense being incurred except where there is an acceptable reason for delay submitted for approval to the [Finance helpline](#).
- 4.5. Expense claims must be authorised by a more senior member of staff to the claimant, the budget holder or a designated Finance Manager. It is the authoriser's responsibility to ensure claims adhere to the University's expenses policy and are authorised as soon as possible to minimise delay in payment. Items that do not adhere to the policy must be challenged.
- 4.6. All receipts (for example, itemised bills or invoices not debit/credit card receipts) showing proof of payment must be photographed or scanned and attached to the online expense claim. Original receipts must be retained if it is a funder requirement (for example, EC research grants). It is the responsibility of staff working on externally funded projects to check the funder requirements with local finance teams. Mileage claims do not require a receipt.
- 4.7. Foreign currency payments should be converted to sterling at the nearest applicable exchange rate to the date of the transaction and claimed in sterling including any charges. Where a foreign currency payment is made using a credit or debit card, the actual cost in sterling will be reimbursed. For cash items, please use the exchange rate achieved on conversion to foreign currency plus any transaction charges. For foreign currency bank account transactions, please use the [xe.com](#) rate on the transaction date.



Expenses Policy

Including travel, accommodation, subsistence and other expenses

- 4.8. Where a business case can be made to the budget holder, and with prior agreement of the Finance Department (please email the [Finance helpline](#) giving a minimum of two weeks' notice), an advance on expenses can be made. For advances of expenses for research grants, please contact your local Research Grants Administrator. The budget holder is accountable for managing the recovery of the advance and expenses funded from an advance are subject to the same terms of this policy. Guidance on advances can be found on the [Finance website](#) together with the request forms:
[General advances application form](#)
[Research advances application form](#)

5. Travel for University purposes

- 5.1. The University will reimburse the costs of necessary travel for University purposes between one University workplace and another temporary place of work for meetings or other purposes (on University or other premises). The University will not reimburse the costs of [ordinary commuting or private travel](#).
- 5.2. Overseas travel which gives rise to an expense claim may only be undertaken with the pre-approval of the line manager/budget holder. Where travel is within the UK or undertaken as part of a research grant, pre-approval is not required.
- 5.3. The University of Edinburgh Travel Management Service single supplier is Key Travel. The agreement provides a Business Travel One Stop Shop and offers all University business travellers online booking tools for airline, rail and hotel bookings, as well as branch bookings via telephone/email. Details are on the [Procurement website](#).
For the avoidance of doubt any nominated University of Edinburgh Travel Management Service single supplier will be subject to regular performance reviews.
- 5.4. Staff are strongly advised to use the University's Travel Management Service, Key Travel for booking any travel. For the avoidance of doubt, this is not compulsory.
- 5.5. Staff must use standard class rail travel and economy class air travel other than for the reasons detailed in section 5.6. Public transport should be used in the first instance. Where this is not practical, for safety reasons or complexity of journey, taxis can be used.
Where taxis are required within Edinburgh for University purposes (excluding ordinary commuting or private journeys), staff must use the University's contract for taxi services, Central Taxis, where practicable. A School or Planning Unit account can be set up by [application](#).
- 5.6. A non-standard class rail fare is allowable where the claimant plans to work for the duration of the journey or for disability, impairment or other health-related reasons. A sleeper is also permitted for overnight travel.



Expenses Policy

Including travel, accommodation, subsistence and other expenses

- 5.7. Internal flights (i.e. UK mainland) are only permitted if they are cheaper than rail (lowest cost option), if rail travel is unable to get you to your destination in time but a flight can or for disability, impairment or other health-related reasons. Economy class for internal flights must be used. Business class, and first class are not allowed.
- 5.8. For overseas flights, the class of travel depends on the length of flight and where a business case can be made to the budget holder. Economy may be used for any flight duration. Business class may be allowable for longer overseas flights subject to line manager/budget holder approval, i.e. for flights over six hours, beyond Europe, if there is a need to be able to work immediately after the flight and no other cost-effective alternative is available or for disability, impairment or other health-related reasons.
- 5.9. Travelling alone by private car is an expensive option and must only be used where no reasonable alternative is available. Where staff choose to use their own private vehicle for University purposes, it is the staff member's responsibility to ensure the car has the appropriate business insurance cover.

The mileage allowance in section 5.10 covers insurance costs of adding business cover to personal motor insurance policies. Please note that personal car insurance for business use will not be reimbursed. Guidance on vehicle use and vehicle hire can be found at on the [Estates website](#).

- 5.10. Where business mileage is being claimed, the start point, destination and number of miles must be included on the expense claim prior to authorisation together with the reason for travel. Approved mileage rates for cars, vans, motor cycles and bicycles, and additional passenger rates for expense claims can be found at the [HMRC website](#). Please note that electric or hybrid car rates are currently approved by HMRC at the mileage rate for cars and vans. Please note that fuel costs can only be claimed for hire cars and that HMRC mileage rates must be claimed for use of private vehicles for University purposes.
- 5.11. The use of private cars for long journeys (i.e. over 100 miles for a return journey) is not normally economic. Exceptions are where there are a number of passengers (university employees), heavy, bulky or fragile equipment or items are carried, there are multiple destinations, public transport is impractical or it can be demonstrated that there is a significant saving in staff time by the use of a private car. The reason must be stated on the eExpenses claim.
- 5.12. Payment for mileage claims for travel from home to the workplace is only payable in exceptional circumstances when approved by the claimant's line manager or budget holder and with prior approval from the Finance Department ([Finance helpline](#)).



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Specific agreements can be written and agreed with the Head of College/Support Group for staff who have contracts to work from home. These approved home to work journeys should be processed via payroll as PAYE and NI contributions are deducted.

- 5.13. Passport costs will not be reimbursed unless the claim is for the additional fee for a 50-page passport or if a second concurrent passport is required for University frequent travellers. Travel visas, booking fees and carbon tax levies will be reimbursed. The University will reimburse claimants for costs associated with vaccinations and other necessary medical requirements for overseas University travel. The University's Occupational Health Unit offers a [range of vaccines](#) that are charged to Schools or Planning Units through internal charging.
- 5.14. The University has a travel insurance policy for employees and students who are required to travel for University purposes. Cover is free to applicants with the exception of some high-risk destinations which may require a fee payable by the budget holder. Cover is not automatic and must be arranged with the Insurance Office for all foreign travel by applying online. If travel within the UK involves a trip by air or an overnight stay, the University's travel insurance cover is recommended. Personal travel insurance policies will not be reimbursed.
- 5.15. A travel risk assessment may be required before overseas travel is undertaken. A risk assessment must be completed before any trip is undertaken with students. The Insurance Office will advise you if a risk assessment is required. The assessment is completed in consultation with the Insurance Office ([Finance helpline](#) or +44 (0)131 651 5151 (option 1)).
- 5.16. The University is committed to reducing its overall impact on the environment and has set challenging but achievable carbon reduction targets around University business travel which can be found in the Climate Strategy 2016-2026, [Zero by 2040](#). As University business travel accounts for a significant proportion of the University's carbon emissions, all travellers can contribute to achieving these targets by considering the alternatives. Please consider whether the journey is necessary. Could video conferencing be used? Or can you use the train as an alternative to air travel? Further details on video conferencing can be found on the [IS website](#).
- 5.17. A companion may travel with a University employee on a trip for University purposes. The companion can use the University's business travel insurance policy but the companion's travel costs must be paid for privately.
- 5.18. Combining travel for University purposes and personal travel is acceptable where the traveller meets all of the costs relating to the 'personal' element of the trip and the primary reason for the trip is for University purposes.



Expenses Policy

Including travel, accommodation, subsistence and other expenses

- 5.19. Where it is no longer possible to take a University business trip, the traveller is responsible for notifying Key Travel or cancelling other travel bookings. This must be done as soon as possible to avoid cancellation charges.
- 5.20. The University's guidance on business travel including booking travel, insurance, protecting your health and personal safety whilst travelling for University purposes, sustainable travel, visas and information in case of emergencies can be found on the [Business Travel](#) webpages.

6. Accommodation

- 6.1. Staff are strongly advised to use the University's Travel Management Service, Key Travel for booking any reasonably priced accommodation. For the avoidance of doubt, this is not compulsory. Please also consider location, convenience and safety as well as value for money when booking accommodation. Further information and contact details for Key Travel can be found on the [Travel Booking and Management Services](#) webpage.
- 6.2. The actual costs of personal incidental expenses such as newspapers, private calls, laundry, non-alcoholic drinks, etc. can be claimed provided that the total amount spent on such items amounts to no more than £5 per night (where the night is spent in the UK) or £10 per night (where the night is spent outside the UK). Receipts are required. This is not a round sum per diem allowance claimed for nights away from home.
- 6.3. Staff cannot claim expenses for arranging private accommodation with friends or relatives while away for University purposes as this would be a taxable benefit under HMRC rules. Please note that providers such as Airbnb are not regulated so please follow the advice on the [Finance website](#).
- 6.4. Where staff or third party stakeholders require accommodation in and around Edinburgh, University provision via Accommodation, Catering and Events (ACE) should be used. Details can be found on the [ACE Visitors webpage](#).

7. Subsistence for University purposes

- 7.1. Actual subsistence costs incurred can be claimed and itemised bills and proof of payment must be provided. Please note that per diem rates must not be claimed. Reasonable gratuities, tips and sustainability fees not exceeding 15% can be claimed as part of a meal.

Subsistence costs cannot be claimed when attending meetings or events at University of Edinburgh premises unless they are student events approved by the line manager/budget holder.



Expenses Policy

Including travel, accommodation, subsistence and other expenses

- 7.2. Overseas subsistence rates are based on actual expenditure (i.e. cost of accommodation and meals) and must be evidenced by itemised bills and proof of payment.
- 7.3. Working lunches or dinners with University colleagues, held away from University premises must not be claimed. Light working lunches and dinners with University colleagues held on University premises and staff events (section 9.3) are claimable. The meal must be taken in the place where the meeting is held (i.e. a break in the meeting). [Edinburgh First](#) (or where appropriate [EUSA](#) or NHS and on-site exclusively contracted providers in other non-University buildings) should be used for on-campus catering.
- 7.4. Necessary costs of meals taken whilst away from University premises will be reimbursed when staff are working away from the University on University business. This hospitality is treated as taxable staff entertaining for the University unless external examiners, visiting speakers or lecturers, external collaborators on research or other projects, potential or actual sponsors or donors, government officials, or other publicly-funded organisations are present.
- 7.5. The cost of alcohol consumed as part a meal will not be reimbursed unless entertaining (see Section 8 Entertaining for University purposes).

8. Entertaining for University purposes

- 8.1. The University recognises that there may be occasions when it is appropriate to provide hospitality to external customers or other important stakeholders of the University. On these occasions it is expected that the purpose of entertaining is to foster new business, provide a documented benefit to the University or to continue existing academic or business contacts. Hospitality is an accepted courtesy of an academic or business relationship however the University must avoid a situation whereby the hospitality may be deemed to have influenced a decision or lead to allegations of a conflict of interest.
- 8.2. Where University staff are being offered gifts or hospitality they should refer to the guidance within the University's [Anti-Bribery and Corruption Policy](#) which provides clear guidance on accepting gifts and hospitality.
- 8.3. All entertaining detailed in section 8.1 must be authorised by the Head of School/Planning Unit before it is incurred unless there are acceptable unforeseen circumstances.
- 8.4. Necessary costs of entertaining academic or business contacts will be reimbursed on production of receipts. Reasonable tips that do not exceed 15% paid to reward good service are claimable as part of the meal. Expenditure must be incurred wholly, necessarily and exclusively for the entertaining of academic or business contacts. Academic or business contacts do not include other employees of the University of Edinburgh or of any organisation or company associated with the University.



Expenses Policy

Including travel, accommodation, subsistence and other expenses

Staff in attendance must be proportionate with the number of visitors with a maximum ratio of three University employees to every one visitor. The maximum ratio of 3:1 University employees to external guests is a critical factor in determining whether such expenses are tax allowable for the University.

The following information must be shown on the claim:

- 8.4.1. the name(s) of attendees;
- 8.4.2. the organisation which they represent; and
- 8.4.3. the purpose of the entertainment.

9. Other business expenses

- 9.1. Personal membership subscriptions to professional bodies will not normally be reimbursed. The Head of School/Planning Unit can agree to meet the cost of an annual subscription or membership to a professional body from University funds where it can be demonstrated that an individual's membership results in wider benefit or savings to the University, for example reduced conference fees that exceed the cost of membership. Personal membership subscriptions for staff with training contracts will be reimbursed. The professional body must be listed in [HMRC's professional bodies approved for tax relief](#). For other professional memberships, individuals are entitled to obtain tax relief on professional subscriptions they fund themselves if the professional body is on HMRC's qualifying professional bodies.
- 9.2. Gifts up to £50 can be claimed if they are related to staff welfare or recognise a staff member's personal circumstances for reasons of ill health or bereavement but not in recognition of any other life event. Gifts cannot be a cash or voucher exchangeable for cash but vouchers exchangeable for goods or services are acceptable.
- 9.3. If there is a business reason for staff events and the business agenda is a substantive part of the day, the costs of reasonable non-alcoholic refreshments for work-related staff training events, away days and team building events will be reimbursed.
- 9.4. Costs of regular annual events such as Christmas parties can be reimbursed and are not taxable for the individual if the event is open to the whole School or Planning Unit, not limited to a research team or other unit in a School or Planning Unit.
- 9.5. The University has a [policy of reimbursing visa and associated fees](#) and [EU settlement scheme fees](#) incurred by new and existing staff whose employment it sponsors. .
- 9.6. Authorised removal and relocation costs are met by the University. Details are contained in the [Relocation policy](#) administered by Human Resources.



Expenses Policy

Including travel, accommodation, subsistence and other expenses

- 9.7. Additional childcare costs can be claimed if required for the HMRC definition of “work-related training”, i.e. conferences and research visits. Any other work-related childcare costs must be reimbursed via the University payroll.

10. Audit and review

- 10.1. The Finance Department will review claims for compliance with the Expenses Policy. The responsibility of the claimant and the authoriser is to ensure that, to the best of their knowledge, the claim is compliant with this policy. Any unusual or significant items will be referred by Finance to Internal Audit for investigation.
- 10.2. The University is a charity and receives public funds. All University spend is subject to scrutiny and audit by government agencies, internal and external auditors, funders and their auditors and other sponsors.
- 10.3. University expenditure is also subject to scrutiny under FOI requests that can include the reporting of anonymised details of staff expense claims. All claimants and authorisers must ensure that any claim made is justifiable, legitimate and will not risk the University's reputation.
- 10.4. The University is committed to the prevention of bribery and to observing the provisions of the Bribery Act 2010, and will not tolerate bribery or other improper conduct either inside the UK or abroad, by staff or other individuals or organisations who perform services for or on behalf of the University.
- 10.5. Staff who knowingly submit a false or inappropriate claim will be dealt with under the University's disciplinary policy. In the University's [Disciplinary Policy](#) (June 2017), theft, fraud or deliberate falsification of records, e.g. expense claims, is one of the examples given of a potential gross misconduct offence.

11. Taxation

- 11.1 Expenses incurred by employees, which are reimbursed by their employer are taxable payments unless they are incurred wholly, exclusively and necessarily in the performance of their duties of employment. Some business travel expenses are covered by exemptions.
- 11.2 Travel and certain other expenses may be made as non-taxable payments under a HMRC PAYE Settlement Agreement (PSA). Some business travel expenses are covered by exemptions. The University has to satisfy HMRC that no tax would be due in respect of the payments and benefits covered by the agreement and that the University operates good control systems ensuring payments are within the terms of the Agreement.



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HMRC has to be satisfied that the expenses covered by the Agreement only reimburse employees for expenses incurred on University business.

- 11.3 All expenses must be recorded, clearly itemised and accurately coded on the eExpenses system together with the reason the expenses were incurred. This ensures that Value Added Tax (VAT) can be reclaimed on specified items of business expenses.

12. Support

Please contact Finance.helpline@ed.ac.uk or 0131 651 5151 (option 1) for further information.

Please contact Finance.helpline@ed.ac.uk if you require this policy in an alternative format.

13. Equality and diversity

The Equality Impact Assessment has been completed and addresses any equality and diversity impacts of this policy.

14. Useful Links

[Finance Policies and procedures](#)



Expenses Policy

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16. Approval and review

Date policy approved	15 January 2019
Final approval by	University Executive (& CJCNC sign off 22 February 2019)
Consultations held	Staff; HR Policy Development Group
Date of commencement of policy	1 March 2019
Date for review of policy	1 December 2019
Policy review by	Senior Financial Controls Accountant
Policies superseded by this policy	Expenses policy v1.0

Version control

Version	Amendment made	Approval date	Approved by
1.0	First version	26 September 2017	Central Management Group
1.1	First review & update	15 January 2019	University Executive



Travel & Aviation Working Group

18.12.2019

Travel and Aviation consultation

Background

- In September 2019, The University launched its new Strategic Plan for the next 10 years, Strategy 2030
- One of the strategic focus areas was Social & Civic Responsibility, which included commitments to “reduce our climate impact”, “tackling climate change” and contributing to “The United Nations Sustainable Development Goals”
- The Travel & Aviation Working Group was suggested as part of a paper entitled, *‘Responding to the Climate Emergency – Next Steps’*, submitted to University Executive on 29 August.
- The Working Group’s role is to “*support the delivery of the University’s ambition to be a net zero University by 2040 by undertaking a programme of work to secure a University-wide ‘climate conscious’ approach to travel including aviation...*”
- The Working Group met for the first time on 6 November to agree its remit, discuss potential policy interventions and look at how it can consult with staff and students on introducing a ‘climate conscious’ approach to travel.

Objectives

- Raise awareness of the University’s renewed commitment to sustainability in Strategy 2030
- Explain the purpose and background to the Working Group and consultation (what is in/out of scope)
- Put forward potential policy interventions discussed by the Group, and their rationale, for consultation with staff and students
- Capture feedback on the pros and cons of different policy interventions, especially their effect on specific identified groups (e.g. early career researchers/ those with young families/ those with disabilities)
- Find policy interventions that receive broad support for relaying back to University Executive

Strategy

- Tie in with Strategy 2030
 - Demonstrate as an example of the Strategy in Action - publicise as part of any overarching Strategy 2030 engagement plans
 - Tie in communications with any existing University sustainability initiatives and campaigns
- Use every event and communication to reinforce the key message that:

- The University has a renewed commitment to sustainability in Strategy 2030 and we can all play our part in helping achieve this
- Provide appropriate background information so staff and students understand context
 - e.g. climate crisis, University energy use, other organisations' travel policies
 - Ensure consultation questions and events provide a clear narrative for staff and students to follow
- Allow an opportunity for staff and students to provide feedback
 - Set out exactly how feedback will be collected and acted on

Tactics

- Sandy Tudhope (academic lead) and Dave Gorman (professional lead) and [if appropriate] Rosheen Wallace (student lead) to be face of consultation to different audiences
 - Explore specific case studies
 - early career researchers/ those with young families/ those with disabilities
 - Staff/students
- Online consultation
 - Specific policy interventions outlined with clear opportunity for feedback
 - Different pathways for academic staff/professional staff/ students
- Email
 - Link to online consultation emailed to all Heads of Schools and DOPs (key target) for dissemination with their staff and students or via all staff/student email (depending on timeline with other University-wide priorities)
 - Tie in, or trail, with other messaging, e.g. Principal's welcome email in January, or Strategy 2030 communications in early 2020
- Town Hall events
 - At different campus sites to provide more detail and answer questions from staff and students
 - PPT presentation and briefing sheet to assist with responses
- Supporting campaign materials
 - Including: short films with leads (outlined above), social media posts and plasma screen graphics to reinforce messaging in each campus
 - Mindful of sustainability implications (e.g. NOT printed posters)
- Article in Bulletin magazine
 - Next suitable edition in April 2020
- Connect with Student Experience Action Plan, and staff communications and engagement plans, and use staff champions and communications networks
 - E.g. SRS champions' network/Staff Engagement Network champions/ Communications Network

Actions and timescales

- Working Group agrees on appropriate timeline
 - Ensures best time in academic year for consultation
 - Avoids clash with other events (UCU industrial action/post-Brexit engagement/Community Engagement Strategy/NSS)
 - Ensures enough opportunity for any feedback to be analysed and acted on
 - Is realistic and achievable for building and testing consultation portal
- Provisionally book venues for in-person town hall consultations
 - Ideally before Christmas
 - Take place in March/April
- Create online consultation
 - Involve Russell Bartlett from Market Insight on questions
 - Ethics committee protocol
 - Working Group user testing for workability
 - Live for at least 4-6 weeks **in March/April?**
- Prepare supporting campaign materials
 - web, digital and social content including graphics and video content
- Send email for Heads of Schools and DOPs to disseminate **or** all staff/student email if appropriate
 - Email links to online consultation
- Collate all responses received and provide recommendations to University Executive

Measurement and evaluation

At the end of this consultation we will know if it has been successful if:

- There has been good engagement with the online consultation
 - This will be measured by comparing level of responses to the 2019 SRS Survey
- There has been good engagement at the Town Hall events
 - We will measure this by comparing attendance to the Strategy 2030 town halls
- There are clear preferences on policy interventions that receive broad support
 - We will measure this by having policy interventions that receive above 66% support from those completing the online consultation

Other considerations

- Should this be jointly branded with Students' Association?
 - If targeting students as well as staff
- How will consultation be funded?
 - Estates are investigating creative approaches to student consultations using paid external consultants
 - Any incentives for those taking part?
- Tie in with Strategy 2030 town halls Jan-Mar (provisionally)?
 - Wrap these events together rather than have separate ones

- Lessons Learned from IS sustainability consultation
 - Limited time for responses
 - Quite a lot of negative feedback
 - More we can do to let people know this consultation is coming down the line the better

Further information

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13 December 2019

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Freedom of Information

This is an open paper.

Travel and Aviation Working Group**18 December 2019****Short Term Carbon Offsetting****Description of paper**

This paper outlines a number of potential options for University wide carbon offsetting in the short term, until a high-quality carbon sequestration project can be delivered directly by the University.

Background and context

The Zero by 2040 Climate Strategy outlines ways to reduce carbon emissions at the University. Not all emissions can be avoided, and so the strategy also acknowledges that offsetting residual carbon will be required in order to achieve this target.

The University senior leadership have agreed, in principle, to support the RELCO project. RELCO sets out an ambitious process for carbon sequestration through re-forestation and the restoration of native peatland. However, it is likely that a University-managed offsetting scheme will not begin until approx. 2023. This paper sets out options for the University to consider in the interim period.

Discussion**Overview**

This is an important topic for discussion for two reasons. Primarily, requests to SRS for recommended offsetting schemes from colleagues across the University are becoming more frequent. This shows that carbon emissions are becoming a greater concern for staff at the University. Secondary, there is ambiguity within the current expenses policy as to whether offsetting is an allowable expense, which has led to some confusion amongst travellers.

By providing a recommended process for offsetting at a University level, this would mitigate these concerns. In addition, such action would show commitment by the University to achieve the Zero by 2040 climate strategy.

However, risks in selecting an offsetting scheme are:

- That emissions from travel increase as travellers feel that by offsetting, they can justify the travel.
- The possibility of reputational damage to the University should the chosen offsetting scheme not achieve the proposed outcomes over the lifetime of the project.
- By selecting an offsetting scheme, this raises the suggestion that the University sees offsetting is a viable long-term solution to carbon emissions
- Funding from different sources may not be eligible for offsetting charges to be applied, especially in regards to external grants. This may lead to inconsistencies across the University.

The alternative to selecting a short-term offsetting scheme is to take no action until the University scheme is realised. There are a number of resource savings should this

option be chosen, both in financial terms as well as staff time to administer such schemes at a local and institutional level.

However, should it be decided that no action is taken in the short term, there is the distinct possibility of reputational damage to the University through perceived inaction. In addition, it is likely that there will be increasing individual level requests from across the University, which require resource in the form of staff time. It is difficult to predict the potential growth in these requests.

Scope of offsetting.

Carbon offsetting in this instance would be used to offset carbon emissions from travel paid for by the University (in line with the current scope of our reported business travel).

It would also be possible to offset carbon from other sources, for example, purchasing additional offsetting credits could be considered instead of providing guests or delegates visiting the University with gifts – a concept recently noted by James Smith, Vice-Principal International, on a recent trip to the University of Auckland, New Zealand.

Option 1. 'Bank and Spend'- Collect offsetting funds and recycle this into University-run offsetting scheme. No additional short term approach adopted.

The proposals outlined in RELCO final report note the aim to deliver “an ambitious project to develop renewable energy generation and land-based offsetting in order to address University of Edinburgh's residual emissions remaining after taking steps to reduce our emissions in the first place.”

In Option 1, the University-run offsetting scheme becomes the sole recommended carbon offsetting scheme at the University for those looking to offset their carbon. Any funds collected in the short term would be hypothecated towards additional offsetting opportunities as and when RELCO is established.

In doing so, it may be possible to provide purchasers with a timescale for the emission reduction from their credits at the time of offsetting.

The benefits of Option 1 are that the University has already committed to delivering a world leading offsetting scheme which focuses on multiple benefits alongside carbon offsetting including increasing biodiversity, working in partnership with the local community, and increasing the opportunity for learning, teaching, and research through use of the scheme for these additional purposes. An internal scheme might be able to deliver more carbon sequestration as it would not have to cover overheads or deliver profit for an organisation.

The concerns with Option 1 are that, although RELCO has been approved in principle by the University Senior Leadership, the timescale to implementation is yet to be outlined fully. Should RELCO be delayed, this would impact on when these “pre-loaded” offset credits would deliver. Linked to this is the potential reputational damage that such a delay could cause. This option would also require resource to ensure that offsetting costs are tracked and ring-fenced within the University financial system.

However, caution must be taken as it may not be currently possible to accurately calculate when this future offsetting may occur due to unforeseeable circumstances or additional delays in realising RELCO.

Option 2: 'Pay An Expert' University selects an 'approved' single 3rd party offsetting scheme

With this option, the University selects an expert 3rd party that meets defined standards and mandates all pre-RELCO offsetting is carried out via that party.

There are a diverse range of carbon offsetting schemes currently available locally, nationally, and internationally. Because of this range, a rigorous process would be required in order to establish the most relevant scheme for the University, ensuring the chosen scheme aligns with current strategies and the University's wider vision.

Within the University, the Department of Social Responsibility and Sustainability (SRS) are in the process of outlining a draft, non-exhaustive framework for comparing various offsetting schemes to offset their departmental carbon. A draft framework can be seen in Appendix 1.

Any final University-wide framework should include input from academic specialists and professional staff with knowledge of this sector.

The benefits of Option 2 are that, provided a framework is agreed, the process of offsetting could occur very quickly compared to other options. There would also be reduced administration time compared to the other options.

The concerns regarding Option 2 are focused on ensuring the framework encompasses a breadth of elements to ensure any risks to University's reputation are sufficiently managed. There may also be resistance to a single scheme across the University community. Consideration should also be given for any monitoring resources required by the University to ensure schemes are continued to the extent where carbon is successfully sequestered. There will also be risks associated with a scheme collapse, fraud or other non-compliance.

Option 3. Decision to offset carbon deferred to individual travellers.

A variation on option 2, the University does not mandate the use of a single offsetting scheme, instead allowing individuals, teams, or schools / departments to choose a scheme that is in-line with their own views, choosing from several pre-selected schemes. As such, a framework (as noted in Option 2) would still be required to ensure the recommended schemes do not harm the University's reputation.

Benefits to Option 3 are that this offers individuals a greater choice of scheme to offset, potentially increasing their connection with the charge.

Concerns with Option 3 are that the University would need to track a greater number of selected schemes to ensure they continue to align with the framework. Resources would be required to track the quantity of carbon that is sequestered in this period so

that this can be factored into carbon reporting. Doing so over multiple, varied, offsetting schemes would significantly increase complexity to successfully manage.

Criteria for selecting an offsetting scheme

Each of the options set out above should be considered on the following criteria:

1. **Time to Administer:** The staff resource required at traveller, school, and University level to ensure the procedure for the selected option is adhered to and reported on accurately.
2. **Time to deliver:** The speed in which, once a decision has been taken, the University can start to deliver offsetting through this channel.
3. **Range of offsetting schemes:** Considerations should be made as to whether the selected offsetting scheme is in-line with the University's vision.
4. **Cost for sequestering carbon:** The value of the carbon sequestered.
5. **Flexibility with changes to University strategy or vision.** In many instances, carbon offsetting requires a significant time investment before carbon is sequestered. As such it is advantageous for the chosen carbon offsetting schemes to allow for some changes to the vision or strategy of the University over this time.

The table below provides a comparison of the three options for each of these criteria, on a scale of 1 to 5.

Criteria	Option 1	Option 2	Option 3
Administration (5 = least administrative work)	4	2	1
Time to deliver (5 = quickest to deliver)	1	4	3
Range of Offsetting Schemes (5 = biggest range)	1	4	5
Cost of Carbon (5 = lowest cost)	5	3	3
Flexibility (5= most flexible)	5	3	3
Total Score	16	16	15

Further information

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Freedom of Information

This is an open paper.



Appendix 1: Draft Framework for Selecting Carbon Offsetting Supplier

Theme	Description	How can this be checked?
Verifiability	There a robust, auditable trail.	Audit conducted by SRS of the chosen scheme before, during or after project completed.
Additionality	Ensuring the carbon savings are additional to what would have happened anyway	Does the project guarantee additionality? How can we hold them to account? When will we do this? <ul style="list-style-type: none">• Investment Test• Legal and Regulatory Additionality Test (Regulatory Surplus)• Barriers Test
Avoidance of "Leakage"	Ensuring the emissions are not just moved elsewhere	Due diligence of potential negative upstream or downstream impacts should the project be initiated
Avoidance of Impermanence	Ensuring the carbon savings sustained over time	What safeguards are in place to ensure the project continues to survive once completed.
Ensuring that "double-counting" does not occur	Ensuring the reductions are only claimed once	Check that project is not registered twice on same or different registry systems
Wider SRS benefits & potential negative effects of this project	With consideration for: <ul style="list-style-type: none">a. Community engagementb. What benefits are there to the local communityc. How are the local community involved in this projectd. Does this need to be Local to UoE?	Negatives: See leakage (above) & consideration for other negative impacts of such a scheme. Positives: Do Community Engagement have a framework? Do we set a geographical limit to the location of projects?
Scheme Accreditation	Is this scheme accredited locally or globally?	Establish viable accreditations (local / national / international) – PAS 2060 Check individual projects within these accreditations.
Cost of Carbon	Is the cost of carbon reasonable?	What is considered reasonable? UK GOV (2018 actual) - £2.33 - £25.51 per tonne - but could be as high as £40 per tonne? (Burke et al, 2019)
Type of offsetting scheme	Is the scheme innovative? Is it purely carbon capture, or is there the opportunity for more?	Does the scheme align with the SRS vision?
Timescale of offsetting	When will this project take place, and when will the carbon be sequestered?	Provide a maximum timescale for the project sequestration (similar to with the SCF)