

**UNIVERSITY of
STIRLING**



BUSINESS TRAVEL AND EXPENSES POLICY

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1. Purpose

- 1.1. This document sets out the University's policy relating to business travel, subsistence, entertainment, and gifts. The policy aims to provide a framework and clear guidance enabling University business to be undertaken whilst balancing the need for:
- Financial Sustainability - the University achieves the best value for the use of its funds
 - Social Sustainability - the University meets its duty of care in respect of the welfare and safety of its staff and students whilst travelling on University business
 - Environmental Sustainability – the environmental impact of business travel is given appropriate consideration.

2. Scope

- 2.1. This policy applies to:
- All employees of the University
 - students at the University who are required to travel for learning and research purposes
 - any persons undertaking University related activity.
- 2.2. This policy applies irrespective of the source of funding or the method of payment (i.e., whether reclaimed through expenses, paid with a University purchasing card or through purchase orders). Research and other grant funded projects include grant guidelines which may have tighter restrictions which need to be adhered to in addition to this policy. This will not, however, override the requirement for expense claims to be for actual expenditure incurred which must be supported by receipts wherever reasonably possible.
- 2.3. The majority of business expenditure in this area should be incurred through University approved purchasing routes rather than incurred directly by the claimant. An expenses claim should normally therefore be used to reimburse incidental expenditure only.

3. General Principles

- 3.1. The provisions of this policy recognise the need to balance a number of factors including the University's desire and requirements as an employer to support staff, its business needs, environmental sustainability, public perception, and prudent use of funds.
- 3.2. The approach is intended to protect the University from inappropriate expenditure and to help ensure that funds are used efficiently and effectively. The University regards a valid business expense as one that is:

- **Necessary** to perform a valid business purpose contributing to the fulfilment of the mission of the University. A necessary expense is a minimum purchase or service required to achieve a valid business objective.
- **Reasonable** in that the expense is not extreme or excessive and reflects a prudent decision to incur the expense. The policy does not define precise monetary amounts for what constitutes reasonable, because the reasonableness of an expense depends on many factors including the business purpose, the context, the source of funds and the circumstances surrounding the expenditure.
- **Appropriate** in that the expense is suitable and fitting in the context of the valid business purpose.
- **Allowable** according to the terms of any HMRC regulations, sponsored contract, or University Policy.

3.3. The provisions in this Policy are consistent with HMRC and the University's Financial Regulations.

3.4. As a significantly publicly funded organisation, the University is subject to scrutiny of its expenditure and must promote financial transparency. Hence it is important to provide sufficient supporting documentation for the justification of expenditure, including receipts.

3.5. Employees should neither gain nor lose financially in relation to expenditure and reimbursement of business expenses and travel arrangements.

4. Equality and Diversity

4.1. The University is committed to supporting, developing, and promoting equality and diversity in all our activities.

4.2. This policy supports the University's commitment to equality and diversity by allowing flexible travel options. Decisions on whether a trip represents value for money should be made before any additional costs are added to accommodate any protected characteristics.

5. Reasonable Adjustments

5.1. Reasonable adjustments to this policy will be considered for those with relevant disabilities or medical conditions. There is no concrete definition of what constitutes a reasonable adjustment, as it depends on a person's specific needs and circumstances. As such individuals requiring an adjustment for reasons relating to disability should discuss with their line manager/supervisor in the first instance.

6. Making Business Travel Arrangements

6.1. General

- 6.1.1. All journeys away from what can be considered a traveller's normal place of work when carrying out necessary University business will be regarded as business travel.
- 6.1.2. Journeys between an employee's home and normal place of work are not regarded as business travel.
- 6.1.3. Business travel must be undertaken only after considering the financial, social, and environmental impacts, and weighing these against the expected benefits of the travel.

6.2. Environmental Considerations

- 6.2.1. The University is committed to tackling the climate emergency through the way it operates, its research, teaching, and the services it provides and therefore seeks to reduce atmospheric pollution by encouraging more sustainable business travel alternatives.
- 6.2.2. Staff and students should follow the Sustainable Business Travel Hierarchy in appendix 1 to reduce travel carbon emission by adopting the following three step approach to business travel:
 - Avoiding travel where possible by using technology
 - If travel is necessary choose the most carbon efficient way of travelling
 - Improving the efficiency of travel by streamlining trips to reduce the volume of travel
- 6.2.3. The safety and wellbeing of travellers is of primary importance, and this should be borne in mind when choosing the appropriate travel methods.
- 6.2.4. Data on carbon emissions arising from business travel will be collected through management information provided by the University's Travel Management Company (Clarity).
- 6.2.5. To compensate for unavoidable travel emissions the University will invest in carbon off setting arrangements where appropriate and in accordance with University policies with regard to sustainability.

6.3. Risk Assessments

- 6.3.1. The University recognises that all travel involves risk. The University will accept travel risk provided that a robust plan, informed by a suitable and satisfactory risk assessment, can demonstrate that the risk is reduced to a level as low as reasonably practicable, and where the gain to the University is proportionate.

- 6.3.2. For business travel in the UK there is no need to carry out a risk assessment however all travellers are expected to provide full details of their planned travel itinerary to their department.
- 6.3.3. Prior to any overseas business travel a risk assessment must be undertaken.
- 6.3.4. When assessing risks, travellers should consult the Foreign, Commonwealth and Development Office (FCDO) website (<https://www.gov.uk/foreign-travel-advice>), as well as the advice provided by the University' insurance company, AIG (<https://travelguard.secure.force.com/TravelAssistance/>)
- 6.3.5. Travel to countries/regions where the FCDO advice is against all travel and/or AIG categorise the area as being a state of Extreme risk is not permitted.
- 6.3.6. In all other situations and depending on the risk profile the risk assessment must be authorised as follows:
- Travel to countries/regions where the FCDO advises against all but essential travel and/or AIG categorise the area as being a state of high risk requires Deputy Principal or University Secretary approval upon referral from a relevant Dean of Faculty / Executive Director.
 - Travel to countries/regions where there is no FCDO travel restrictions in force and the AIG risk rating is minor or low requires head of department (or delegate) approval however if AIG categorise the area as being a state of moderate risk it should be referred to the Dean of Faculty / Executive Director for approval.
- 6.3.7. A risk assessment template can be found at appendix 2. The template includes a generic assessment of risks for types of trips generally considered as minor or low risk, with the traveller only then having to consider any additional risks.
- 6.3.8. The risk assessment template asks travellers to highlight any pre-existing physical or mental health conditions to their line manager/ supervisor or other personal circumstances which may place them at greater risk during the trip. Whilst relevant circumstances or conditions should be discussed in sufficient detail to identify any necessary control measures, no personal data should be recorded on the risk assessment form. Rather, they should be recorded separately, with the consent of the individual and in line with the General Data Protection Regulations. Travellers are also asked to consider how personal and/or cultural factors concerning e.g., protected characteristics, may also impact on safety.
- 6.3.9. Travellers should assess digital risks as part of the risk assessment as travelling overseas with laptops, phones and other electronic devices can mean increased cyber risks for keeping personal and University information private, as well as increased potential for device theft. Travellers should:

- Assess the cyber risk in the destination country and stop over locations by reference to FCDO and AIG (as detailed in 6.3.4) and if required take specialist advice by contacting Information Services (IS) at infocentre@stir.ac.uk.
- Consider not taking their University devices and check with IS support staff about the loan of a clean, encrypted laptop.
- Avoid using personal devices for University business
- Use Stirling VPN to connect to University services and to approved centrally provisioned storage e.g. Office365 (rather than storing information on devices)
- If a device is accessed, lost or stolen, report it immediately to IS.

Further guidelines for protecting devices and data can be found at:

<https://www.stir.ac.uk/about/professional-services/information-services-and-library/current-students-and-staff/cyber-security>

- 6.3.10. The traveller must track any changes in the level of risks up to the time of travel and where the level of risk significantly increases the risk assessment must be updated and resubmitted to the relevant approver.

6.4. Keeping in touch

- 6.4.1. An agreed reporting system must be in place between the traveller and an identified contact person at the University during periods of travel. Contact must be made the nominated person on arrival, before departure, and as frequently as agreed over the period. The nominated person must alert senior colleagues if they have any concern or if the contact has not been made as arranged, so that appropriate action can be taken.

6.5. Travel Itinerary and Contact Details

- 6.5.1. In order for the University to identify and manage any risks associated with travel, travellers must inform their departments of their travel itinerary and emergency contact details.
- 6.5.2. In the event of an emergency incident, the University will contact travellers in the country where the emergency incident occurs. Travellers must respond to the University's text or email and confirm their safety as soon as is reasonably possible.
- 6.5.3. If a traveller utilises the services of the University's Travel Management Company (TMC) to arrange all of their travel they are not required to provide details of their trip itinerary to their department. However, if the traveller does not use the TMC and instead books the trip independently, they are required to provide details of their trip with their home department prior to travelling. Departments are responsible for ensuring that adequate arrangements are in place for the capture of this information.

6.6. Training for international travellers

6.6.1. To enhance personal safety, pre departure travel security awareness training is provided by the University's insurance company and available (<https://travelguard.secure.force.com/TravelAssistance/>). First time travellers or inexperienced travellers are recommended to undertake the online modules as part of their risk assessment and preparation for the trip. If the AIG risk rating for Crime, Terrorism or Kidnapping is Moderate or High, Modules 4 and 5 are mandatory and should be included in the risk assessment as a mitigating action.

- Module 1 – Business Travel, An Introduction
- Module 2 – Getting Around While Aboard
- Module 3 – Staying Healthy Abroad
- Module 4 – Crime and Criminality
- Module 5 – Kidnapping and Terrorism
- Module 6 – Travel Safety for Women (Part1)
- Module 7 – Travel Safety for Women (Part 2)
- Module 8 – Travel Safety for the LGBTQ Community

In addition, travellers should consider undertaking the following [WorkRite](#) training modules:

- Personal Travel Safety
- Information Security

6.7. Insurance

6.7.1. The University has a corporate travel insurance policy covering UK travel where there is at least one overnight stay and all overseas travel.

6.7.2. Any additional / private travel insurance will not be reimbursed by the University.

6.7.3. Please follow the link below for information and guidance regarding specific insurance requirements. Please review this guidance regularly as the insurance policy is renewed annually and the requirements / cover can change from year to year.

[Insurance | Finance Office | University of Stirling](#)

6.7.4. If the country you are travelling to is sanctioned confirmation of insurance must be sought prior to approving travel.

6.8. Approved method of booking travel

6.8.1. The University has appointed a Travel Management Company (TMC). Using the TMC will help the University:

- Achieve value for money.

- Meet its Duty of Care requirements to the traveller.
 - To measure and report on its carbon footprint.
- 6.8.2. Bookings for all rail, accommodation, and flights whether domestic or international must be made using the TMC where appropriate. Permitted exceptions to using the TMC include:
- Domestic rail travel (although the TMC should be used where possible)
 - Conference hotel bookings where the rate is included as part of the conference booking, although the rail and flights should still be booked via the TMC.
 - Where the purchase price (excluding the admin booking fee) cannot be matched by the TMC. Whenever this is the case, the University's Procurement department should be notified. Procurement monitors the performance of the TMC and the competitiveness of quotes to ensure they continue to provide a good service and best value.

7. Business Travel Rules

7.1. Use of own vehicle and claiming mileage

- 7.1.1. Claimants are entitled to claim mileage when using their own transport for travelling on University business.
- 7.1.2. Mileage should reflect the actual mileage driven using the most optimal route in the circumstances pertaining at the time travel.
- 7.1.3. For travel from home to a business destination, mileage claimed should be the lesser of:
- Mileage between the claimant's normal place of work and the business destination or.
 - Actual mileage from home to the business destination
- 7.1.4. Rates payable per mile are in accordance with HMRC guidelines published on <https://www.gov.uk/expenses-and-benefits-business-travel-mileage/rules-for-tax>
- Cars & Vans - £0.45 per mile up to 10,000 miles, thereafter £0.25 per mile
 - Motorcycles - £0.24 per mile
 - Bikes - £0.20 per mile
- 7.1.5. If an employee carries any other employee in their own car on business travel, that employee can claim £0.05 per passenger per business mile. The passengers must be employees of the University and they must also be travelling on business journeys.
- 7.1.6. Full details of the journey, including date, reason for journey, starting points and destinations, should be shown in the appropriate section of the claim.

- 7.1.7. Users of private cars, vans or motorcycles on University business must ensure that they have insurance cover for business use.
- 7.1.8. If the bicycle used for business travel is on loan through the University's Cycle to Work Scheme or Next Bike, then business mileage cannot be claimed.
- 7.1.9. The cost of road and bridge tolls will be reimbursed if they form part of a business journey.
- 7.1.10. Parking Costs incurred in the course of travelling away from the normal place of work may also be claimed. The cost of parking at your normal place of work may not be claimed.

7.2. Car Hire

- 7.2.1. Car hire should be booked through the University approved purchasing routes, principally University purchase orders raised on the Finance System rather than incurred directly by the Claimant.
- 7.2.2. In certain circumstances the hire of a car may offer the most efficient and cost-effective means of transport. The class of car should be appropriate taking into account the length of journey, number of passengers, and amount of luggage and should typically be mid-range.
- 7.2.3. Fuel costs for business mileage which are not covered under the hire agreement may be claimed as expenses when supported by a receipt.
- 7.2.4. It is essential that adequate insurance cover be taken out in respect of all vehicle hires. As a general rule, it is recommended that cover be purchased from the hiring company for all short-term hires i.e., up to 7 days.
- 7.2.5. If hires are to be covered under the University's motor vehicle insurance policy, driver checks should be carried out and a self-drive hire form completed for each vehicle.

7.3. Fines and Penalties

- 7.3.1. Car parking fines, release fines, speeding and other motoring penalties are the responsibility of the individual and the University will not reimburse these costs.

7.4. Rail travel

- 7.4.1. Rail travel should be booked at the most economical fare available for the journey. Where there is a business requirement to work, first class travel is allowable on an exceptional basis.

7.5. Ferry/Bus/Coach/Underground

7.5.1. Ferry, Bus, Coach and Underground costs incurred whilst travelling on University business can be reimbursed on the submission of supporting receipts.

7.6. Taxis

7.6.1. Employees are expected to use taxis only when strictly necessary and where it is cost effective to do so. Employees should always obtain a receipt.

7.7. Late night working

7.7.1. In exceptional circumstances the University may, in accordance with HMRC rules (<http://www.hmrc.gov.uk/manuals/eimmanual/eim21831.htm>), meet the cost of late-night taxis or similar transport provided the following circumstances apply:

- The employee is required to work later than usual at least to 9pm
- This occurs irregularly; and
- By the time the employee ceases work either public transport has ceased, or it would be unreasonable to expect the employee to use public transport.

7.7.2. The number of such journeys must not exceed 60 in any tax year.

7.8. Emergency Call outs/Stand By

7.8.1. Emergency call-out travel is regarded by the University as a claimable expense; however, this journey is seen to be taxable by HMRC unless all the following conditions have been met:

- The employee must give advice on how to handle the emergency before leaving home.
- Responsibility for dealing with the emergency must be accepted from that time.
- The employee has a continuing responsibility for the emergency whilst travelling to the workplace.

7.8.2. Whether or not the journey takes place outside normal working hours is not considered by HMRC to be a relevant factor.

<https://www.gov.uk/hmrc-internal-manuals/national-insurance-manual/nim05610>

7.9. Air travel

7.9.1. Before booking air travel, please refer to the University Sustainable Travel Hierarchy (reference 6.2)

7.9.2. Air travel should be booked via the University's contracted Travel Management Company (reference 6.8)

- 7.9.3. Flights should, whenever possible, be booked sufficiently in advance to obtain the best possible prices.
- 7.9.4. Normally, travellers are expected to fly economy class. However, in certain circumstances it is permitted to fly in other classes (premium economy or business) if approved in advance by the Dean of Faculty / Executive Director to meet reasonable adjustment requirements or is deemed to be essential for the effective performance of the traveller's duties of employment.
- 7.9.5. First class flights are not normally permitted.
- 7.9.6. Claimants will not be reimbursed for airline tickets purchased, partially purchased, or accommodation and upgrades obtained using frequent flyer miles.
- 7.9.7. The University will reimburse the costs of travel purchased (i.e., airfare, deposits) or surcharges imposed due to cancellations or changes in travel arrangements only when required for business needs.
- 7.9.8. Payment of membership for or access to Airport lounges will not normally be reimbursed by the University.
- 7.9.9. When travelling by air, airlines may charge for a first or second checked bag. The University will reimburse that charge if the bag is needed on a business trip (e.g., when travelling with heavy or bulky materials or equipment that is required for business).
- 7.9.10. If the trip includes business and personal travel the extra charge for baggage used specifically for leisure (golf clubs, skis, etc.), will not be reimbursed.

7.10. Passport and Visa Fees

- 7.10.1. Claimants who incur visa fees specifically for University business travel, or by necessity of their business travel arrangements require a second passport, will be reimbursed for these costs.

7.11. Medical costs associated with Business Travel

- 7.11.1. The University will reimburse Claimants for costs associated with vaccinations and other necessary medical requirements for overseas business travel. Receipts for vaccination/other medical charges should be submitted with any claim.
- 7.11.2. Over the counter medication (pain relief, cough medicines etc.) are not normally reimbursable as these are deemed to be inherently personal in nature and not uniquely associated with business travel.

8. Subsistence Expenses

8.1. Hotels

- 8.1.1. Accommodation should be booked through the University's TMC.
- 8.1.2. When travelling on University business it is expected that travellers should obtain accommodation in a reasonable quality hotel. The University normally defines a 'reasonable quality hotel' as being one of up to the equivalent of a 4-star UK standard.
- 8.1.3. The cost of overseas accommodation varies enormously. An indicative amount for overseas hotel bed and breakfast rates can be obtained from the following HMMRC website:

<https://www.gov.uk/government/publications/scale-rate-expenses-payments-employee-travelling-outside-the-uk>
- 8.1.4. Where other meals are not taken in the hotel, separate receipts should be obtained to support a claim for these costs as subsistence.

8.2. Hotel Mini-Bar/Movies

- 8.2.1. Items of a personal nature such as alcoholic mini-bar drinks or video/movie hire will not be reimbursed by the University. Where these items are included on a bill the costs should be deducted by the Claimant prior to the submission of the claim for reimbursement.

8.3. Hotel Internet Access

- 8.3.1. Claimants may claim internet costs when staying in hotels provided it is incurred for University business (e.g., working on a presentation/report for the following day's business meeting). The reason for internet access should be detailed on the claim.

8.4. Accommodation provided by Relative/Friend

- 8.4.1. An employee travelling on University business and choosing to stay overnight with friends, relatives, or colleagues instead of in a hotel, will be reimbursed for the actual cost of an evening meal (for themselves only). No other expenses should be claimed. Staff are not permitted to claim cash payments when staying with friends.

8.5. Meals

- 8.5.1. The reasonable and necessary cost of a meal/snack and beverages incurred by the claimant whilst working away on University business may be reimbursed. Receipts must be provided in support of claims for subsistence costs.
- 8.5.2. When visiting a country where receipts are not always provided, a written explanation must be given and a breakdown of expenditure on the form.

Authorisers will need to satisfy themselves of the reasonableness of claims in the light of the prevailing cost of living in the country concerned. An indicative amount for overseas meals can be obtained from the following HMMRC website:

<https://www.gov.uk/government/publications/scale-rate-expenses-payments-employee-travelling-outside-the-uk>

8.6. Incidental Expenses

- 8.6.1. Employees may claim the actual costs of incidental overnight expenditure such as newspapers, private telephone calls, laundry etc. 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).

<https://www.gov.uk/expenses-benefits-incident-overnight-expenses/overview>

8.7. Alcohol

- 8.7.1. Where the claimant is able to reclaim the cost of an evening meal, the cost of a glass of wine or pint of beer may be included in the claim. Any alcohol consumed above this allowance is a personal expense and will not normally be reimbursed.

8.8. Tips /Gratuities

- 8.8.1. Tips/gratuities will be reimbursed by the University providing they are modest (considering the different cultural environments in which they can be incurred). Where possible, evidence to substantiate the value of the tip/gratuity should be obtained but it is accepted that this is not always possible.

9. No Personal Gain or Loss

9.1. Trading Down of Travel Tickets

- 9.1.1. 'Trading down' of travel tickets i.e., travelling by a less expensive travel class in order to claim an extra ticket for a family member or friend is not permitted.

9.2. Travel with Spouse/Partner /Family

- 9.2.1. Where the claimant is accompanied by a Spouse/Partner or other non-University connected persons, the Claimant must only claim the appropriate share of each item of expenditure, consistent with that which would have been incurred if travelling unaccompanied.

- 9.2.2. Costs incurred on behalf of an employee's spouse or partner will not normally be reimbursed.

9.3. Extended Travel

- 9.3.1. Extended travel refers to travel trips which include time spent on non-University business such as earlier arrival or later departure.
- 9.3.2. Prior approval (evidenced by e-mail) for extended travel beyond the minimum days required for business purposes must be obtained from the Claimants Dean of Faculty, Service Director or whoever will be asked to authorise the claim. It is also appropriate for the Dean of Faculty, Service Director, or authoriser to consider other relevant costs and factors against the savings in airfare, including the inherent cost of being away from the University for a longer period of time.
- 9.3.3. The University will not reimburse the cost of accommodation, local transportation, meals, or other costs in excess of the minimum days necessary for business travel or conference attendance.
- 9.3.4. The costs related to an earlier departure and/or later return for travel may be reimbursed when the total cost of the travel is clearly documented and demonstrated to be equal to or lower than it would have been for the dates required for business travel.
- 9.3.5. Savings in travel costs cannot be used to justify the University meeting other essentially private or personal costs (e.g., recreational trips) during the non-business extended days.

9.4. Personal Business Conducted During Period of Travel

- 9.4.1. Incremental travel costs incurred for personal business during the course of a University business trip, are the responsibility of the Claimant. Incremental travel costs include expenses that would not have been incurred on the business portion of the trip, except for the fact that the Claimant conducted personal business at some point during the trip.

10. Business Entertainment and Gifts

- 10.1.1. The University recognises that there may be occasions when, for legitimate business reasons, it is appropriate to provide hospitality to external customers or other important supporters 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 business contacts.

- 10.1.2. In this instance, as long as the event is for business purposes (and this can be clearly demonstrated) then no taxation will arise on the entertainment provided to the attendees.
- 10.1.3. The ratio of University employees to external guests is a critical factor in determining whether such expenses are taxable.
- 10.1.4. It is expected that the ratio of employees to third party attendees should be no greater than a ratio of three to one (that is, 3 employees to 1 third party individual). In terms of qualifying as business entertainment, anyone who is employed in any capacity by the University does not count as an external guest. Business entertainment should not involve University staff only external guests must be present.
- 10.1.5. If this ratio is exceeded, then the event will result in Income Tax and National Insurance Contributions arising on the entertainment provided to the attendees.
- 10.1.6. The University will only settle any such tax liability on behalf of employees attending such events if the event and internal attendees have been approved in advance by the appropriate Dean of Faculty or Service Director on the basis that there is a strong business case for the ratio of employees to third party individuals to exceed the 3:1 ratio.
- 10.1.7. The University will only refund business entertainment costs which are judged to be reasonable. Reasonable in this case is determined by the circumstances.
- 10.1.8. In line with the University's Drug, Alcohol and Substance Abuse Policy the provision of any alcoholic drinks must be moderate in relation to the cost of food consumed and be complemented by a selection of non-alcoholic alternatives. The University also expects that staff who consume alcohol for the purpose of hospitality must have already finished work for the day or not be required to return to work.
- 10.1.9. Claims for business entertainment should be supported with records of the amount spent, the nature of the entertainment, the persons entertained and the reasons for the entertainment. This will ensure that the expense can be justified if subsequently challenged on its appropriateness by HMRC.
- 10.1.10. The business purpose must be specific. For example, "Dinner with donor to discuss alumni event ideas" is an appropriately documented business purpose. The business purpose of an expense may be obvious to the Claimant, but not necessarily to the Approver or third-party reviewer.

10.2. Gifts to Non-Employees

- 10.2.1. Gifts to non-employees may only be given where there is a valid business purpose. Gifts made in this way should be modest, appropriate to the

individual circumstances and in keeping with the University's mission. For further guidance please refer to the University's Ethical Gift Policy.

- 10.2.2. Such gifts may be tax exempt in the hands of the individual receiving them provided (1) the gift is not made in recognition of, or in anticipation of, particular services being performed by the individual, and (2) the gift is not cash or in vouchers that can be readily converted into cash, and (3) the total cost to the University of gifts given to a particular third party in a tax year does not exceed £50 (including VAT).
- 10.2.3. Gifts to suppliers are not allowable.

11. Employee Events, Entertaining and Gifts

11.1. Employee Only Business Events

- 11.1.1. When an event is for employees only (i.e., not covered by the business entertainment rules in section 9) costs will be reimbursed where it is deemed that the expenses are **“wholly, exclusively and necessarily”** incurred as a business activity, i.e., it is not a “reward” for employees for their personal enjoyment.
- 11.1.2. Each event should be considered on a case-by-case basis and appropriate documentation retained so that it can be justified as a business expense in the event that it is subsequently challenged by HMRC.

11.2. Employee Entertaining

- 11.2.1. Expenses for employee entertainment, such as Christmas parties, can be claimed as long as the following conditions apply:
- The annual spend per employee is no more than £150
 - The event is open to all employees, (these can be separate parties for different departments, as long as all of the employees can attend one of them)

11.3. Employee Gifts

- 11.3.1. Gift to employees such as a meal out, flowers or vouchers can be given as long as the following conditions are met:
- The cost of each gift does not exceed £50
 - The gift is not cash or a cash voucher (but gift vouchers e.g., for a shop are allowable)
 - The gift is not provided in recognition of services performed, or to be performed by the employee as part of their employment
 - There is no entitlement to the gift as part of the employee's contract of employment.

11.3.2. If the gift exceeds £50, the whole amount will become taxable as a benefit in kind and not just the excess over £50.

11.4. Employee Long Service Awards

11.4.1. Employee long service awards are allowable as long as the following conditions are met:

- The employee has worked for the University for at least 20 years
- The award is worth less than £50 per year of service
- No long service award has been made in the last 10 years
- The award is not cash or a cash voucher (but gift vouchers e.g., for a shop are allowable)

For example, a noncash award with a value of up to £1,000 for 20 years of service is allowable.

12. Communication

12.1. Home Internet Costs

12.1.1. The University's policy is that payment should not normally be made for such connections. However, where the University exceptionally approves such a payment, it will be treated in accordance with HMRC guidance.

12.2. Telephone Calls

12.2.1. Employees who are required to make business calls using their home telephone or personal mobile phone may claim such costs. The University will not bear the cost of any private calls.

12.2.2. Claimants must attach itemised statements in support of claims for business calls. Business calls must be highlighted on the itemised statements.

12.2.3. The cost of non-business calls must be deducted from the total amount of each bill and only the net amount, representing business calls (and the VAT thereon), should be included on the claim.

12.2.4. The University will not reimburse Claimants for the purchase of personal mobile/home phone equipment or line rental.

12.3. Internet Fees

12.3.1. Claimants travelling on University business can be reimbursed for internet costs provided these are incurred for University business (e.g., airports/cafes whilst travelling).

12.4. Mobile Phone Top Up Cards/Pay as You Go

- 12.4.1. The provision of top up cards for 'Pay as you Go' type services will not normally be reimbursed unless purchased wholly for business use.

13. Other Expenses

13.1. Conferences and Training Courses

- 13.1.1. The University provides training courses to enable employees to improve their efficiency and effectiveness at work. The University organises training courses in-house and the costs of these courses are borne by the University. Where it is necessary to travel to attend such courses, any travel and subsistence expenses incurred may be claimed as business expenses.
- 13.1.2. Conference and course fees which relate specifically to the individual's area of work may be reimbursed in full. Departments are, however, encouraged to use the University's purchase order requisition process via the finance system to avoid the need for an individual to bear the cost then seek reimbursement.

13.2. Subscriptions to Professional Bodies

- 13.2.1. In general, personal subscriptions to professional bodies and academic/learned societies are a personal expense and should not be charged to any funds held or disbursed by the University. An individual can claim income tax relief on personal subscriptions to professional bodies provided that the body is on the HMRC list of approved organisations. See the HMRC website for further information.
- 13.2.2. Subscriptions to professional bodies, academic associations and societies may be charged to University funds in two circumstances:
- Where individual membership is necessary for the purpose of the course accreditation, research functionality or conference attendance
 - Where membership is corporate or where the individual is a member because he/she represents the University in his/her specific role e.g., Universities UK, Association of Heads of University Administration (AHUA), Association of Research Managers and Administrators (ARMA)
- 13.2.3. Subscriptions to journals or periodicals required for departmental use must be paid for by raising a University purchase order or using a Departmental Purchase Card rather than an expense claim. Departments are responsible for ensuring that books, newspapers, and professional journals that are purchased for the benefit of the University are available for reference by staff and where appropriate, students. Publications that are not available generally are considered to be a personal acquisition.

13.3. Provision of clothing and footwear (including uniforms)

- 13.3.1. The provision of necessary clothing (including uniforms) and footwear is provided by the University to some employees.

13.3.2. The provision of such clothing will be arranged by the University. Costs may not be claimed by way of reimbursement.

13.4. Hire of Clothing for an Event

13.4.1. If a Claimant must attend an official event for which formal attire is required, the claimant may seek reimbursement for the hire of suitable formal attire. The purchase of formal attire is not allowable. To qualify for reimbursement the following conditions must be met and documented:

- The claimant's attendance at the event must be mandatory.
- The event must require attire that is more formal than standard business attire.

13.5. Payment to Third Parties

13.5.1. Claimants must not, under any circumstances, pay an individual for clerical or professional services (including human study volunteers) from their own pockets or petty cash accounts and then seek reimbursement via an expense claim – even when this is subsequently chargeable to departmental accounts. Such payments to third parties may be liable to tax and national insurance deductions. All such payments must be referred to Human Resources for processing on an individual basis.

13.6. Advance of Cash to a Third Party

13.6.1. Claimants must not, under any circumstances, advance cash to a third party and then submit an expense claim for reimbursement. The third party must submit a claim themselves in a form compliant with this Policy.

13.7. Contributions or Donations

13.7.1. The University will not reimburse claimants for contributions or donations made to another charitable organisation.

13.8. Relocation costs

13.8.1. Information regarding relocation expenses can be found on the HR web pages.

13.9. Non-Reimbursable Expenses (Miscellaneous)

13.9.1. Throughout this Policy, items of expenditure which cannot be claimed under each key area of the Policy have been documented.

13.9.2. The following miscellaneous expenses are also non-reimbursable. The University considers these expenses to be either personal, unnecessary, or avoidable expenses incurred during University business.

- Childcare
- Pet care
- Barbers/Hairdressers
- Personal toiletries
- Personal clothing and accessories

- Luggage items (suitcases/briefcases)
- Recreational Entertainment (sightseeing fares, theatre tickets, entry fees)
- Souvenirs from travel
- Travel cards (such as student/senior railcard)
- Parking fines/speeding fines

14. Reimbursement of Expense Rules

14.1. Roles and Responsibilities

14.1.1. The primary responsibility for compliance with this Policy rests with the individuals requesting reimbursement of the business expense and those who are approving these expenses. The responsibilities are as follows:

14.2. Expense Claimant

14.2.1. Claimants whose expenses will be charged to a sponsored project must also be familiar with the particular expense conditions of that project/sponsor.

14.2.2. The Claimant is responsible for obtaining all proper documentation for each expense. Typically, this documentation will be a receipt that identifies the expense and reflects proof of payment.

14.2.3. The Claimant is also responsible for adequately documenting the business purpose for each expense (i.e., what/when/why/where).

14.2.4. When signing the claim form, the Claimant declares that:

- To the best of their knowledge, the expense is compliant with this Policy and if the expense is to be charged to a sponsored award, that the expense is compliant with all sponsor requirements/regulations.
- Expenditure has actually been incurred.
- Expenditure has not previously been claimed from the University or any other organisation.
- Expenditure has been incurred wholly, exclusively, and necessarily in the performance of their duties of employment.
- No part of the claim relates to personal expenses or private business activities.
- Any costs relating to a spouse, partner or non-University travelling companion have been deducted before the claim is submitted.

14.3. Authorisation

14.3.1. The person authorising the claim must only do so if they are fully satisfied that:

- The expenses claimed represent a valid business expense in line with this Policy and appropriate use of University funds.
- An adequate description of the expense is provided (what/when/why/where).

- An appropriate budget code is present for each expense item being claimed. Receipts are provided for all expenditure claimed, adequately identifying the expense.

14.3.2. By approving a claim, the Authoriser declares that to the best of the Authoriser's knowledge, the claim complies with this Policy, or if the expense is to be charged to a sponsored project, that the claim is in compliance with all sponsor requirements/regulations.

14.3.3. If in doubt over a claim or part of a claim, the Authoriser should, in the first instance, contact the Payments Section for further guidance prior to authorising the claim.

14.3.4. Claims submitted for authorising should be dealt with as soon as possible to minimise delays in settlement.

14.3.5. All claims must be authorised before payment will be made

14.3.6. The authorisation requirements for expense claims will be determined by the Dean of Faculty / Executive Director

14.3.7. The authorisation requirements for senior employees are listed in the table below

Claim by	Approved by
Dean of Faculty	Senior Deputy Principal
Executive Director	University Secretary
Deputy Principals	Principal or University Secretary
University Secretary	Principal
Principal	University Secretary and presented to the Chair of Court
Member of Court or JJPRC	Deputy Secretary

14.3.8. The Authoriser must be an employee independent of the claimant and of any others benefitting from the expenditure

14.3.9. Under no circumstances may an individual approve their own claim.

15. Overview of Expense Payment Procedure

15.1. Format of a Claim

- 15.1.1. Claimants who are employees of the University, should complete a claim on-line through Agresso Web Expenses. Please refer to the [Web Expenses guidance notes](#) for further instruction on this. Students and non-employees who do not have access to the financial system should complete the paper version of the [claim form](#).

15.2. Receipts

- 15.2.1. In order to comply with HMRC requirements expenses will only be reimbursed on production of receipts which support the claim, except in the limited instances specified in this Policy in which expenses are reimbursed by way of fixed rate allowances for which receipts are not required.
- 15.2.2. The Claimant is expected to obtain original receipts for all expenses they wish to have reimbursed. An original receipt may take many forms (for example, a cash register receipt or a web receipt). A receipt must identify:
- the date of purchase
 - the vendor names
 - itemised list and unit price of the purchased items
 - the total amount paid
 - VAT number (where applicable)
- 15.2.3. The University recognises that it is not always possible to obtain a receipt. In the event of lost or missing receipts the Claimant should seek duplicate receipts or produce alternative proof of payment. If no proof of payment is available e.g., the underground or parking meter did not return the ticket the Claimant should note this on the claim.
- 15.2.4. Non-attachment of receipts may mean that items are disallowed from the claim or may require to be subject to employment taxation.
- 15.2.5. VISA, Mastercard, debit or credit card counterfoils and credit card statements are not an acceptable form for proof of purchase.

15.3. Time Limit

- 15.3.1. Claims should be submitted as soon as possible, and in any event, claims must be submitted within three months of the expense being incurred.
- 15.3.2. Discretion may be allowed in the case of late submission for Claimants where legitimate explanations exist for delays. Such explanations should be detailed on the claim.
- 15.3.3. The Claimant should also be mindful of the University's financial year end on 31 July. In order to adhere to approved accounting principles, all expenses for

that year must be reported prior to the year end to ensure that the expense is appropriately captured in the financial statements and in the department's budget for the appropriate financial year.

15.4. Payment of Claim

- 15.4.1. Finance will normally make payment within ten working days of receipt of a correctly completed and approved claim.
- 15.4.2. Claims will be reimbursed in sterling, by directly to the Claimant's nominated bank account.

15.5. Foreign Currency

- 15.5.1. Where expenditure is incurred in a currency other than sterling, the claimant should use the exchange rate applicable at the time of the transaction. For example, the rate used by the claimant's credit/debit card company on the statement or the rate at which any cash used was exchanged. However, if such evidence is not available, the Payments Section will use the exchange rates as published on www.xe.com or a similar website.

16. Advances

- 16.1.1. Whenever possible, accommodation and travel should be pre-booked using the University's approved Travel Management Company. However, advances may be issued where significant out-of-pocket expenses will be incurred. Advances will not normally exceed £1,000 and will require authorisation in the same form as for other expense claims.
- 16.1.2. Within one month after the date the Claimant returns to the University, the advance must be accounted for by submitting an expense claim, from which the advance will be deducted. The balance of the expense claim in excess of the advance will then be reimbursed in line with the timescales for expense claims.
- 16.1.3. Where an advance exceeds the corresponding expense claim, the balance of the unspent advance must be returned to the Finance Office.
- 16.1.4. Where a Claimant fails to account for an advance within one month of their return to the University, the Finance Office reserves the right to withhold further advances or reimbursement of expenses until the matter is resolved.
- 16.1.5. Advances are usually paid in sterling by BACS transfer to a claimant's nominated bank account. Requests for sterling advances should be submitted at least five working days before they are required.
- 16.1.6. For overseas travel a foreign currency advance may be issued. Requests for foreign currency advances should be submitted at least five working days before required. As with sterling advances, any unspent balance must be returned to the Finance Office.

17. Review and Dissemination of this Policy

- 17.1.1. This Policy will be reviewed in the light of relevant developments no later than June 2023. Rates where applicable will be reviewed annually.
- 17.1.2. The Policy will be made available to all Court members, Executive Directors, Deans of Faculties and University Staff and Students.
- 17.1.3. The Policy will be published in the University's website.

Sustainable Business Travel Framework

1. AVOID TRAVEL WHERE POSSIBLE

- Use technology to replace travel by connecting virtually.
- Ask people who invite you to a conference or meeting to provide virtual options

2. IF TRAVEL IS NECESSARY CHOOSE THE MOST CARBON EFFICIENT MODE OF TRAVEL

TRAVEL WITHOUT FLYING

- If the meeting is local; walk or cycle. You can claim expenses for journeys made by bike - reference 7.1.4
- If walking or cycle is not feasible, consider public transport
- For longer journeys take the train. This is a viable option for travel within Scotland, the United Kingdom and possibly at the destination. This gives you the ability to work and use time productively whilst travelling. The time of travel is comparable with flying when the whole journey time included e.g. check in and waiting at airports, travel from the airport to your conference or meeting venue – reference 7.4.1
- When driving is the only practical solution consider car sharing. You can claim expenses for this - reference 7.1.5

FLY ONLY WHEN THERE IS NO ALTERNATIVE

- Fly economy - flying business class can double the emissions per passenger when compared to economy because of the extra space needed on the aircraft – reference 7.9
- Fly non-stop – they are shorter and use fewer resources, primarily due to fewer take offs and landings.
- Opt for the airline with the most [fuel-efficient fleet](#);
- Booking flights through the Travel Management Company booking portal allows you to compare Co2 emissions.

3. REDUCE THE NEED TO TRAVEL

- Avoid multiple separate trips to the same destination or region by combining several trips into one, staying overnight if necessary to schedule multiple meetings.
- Minimise the size of your group if you are travelling with colleagues to the same event or destination
- Check with colleagues if anyone else is planning to travel to the same place and could present your interests, or if you could do the same for them
- Ask people who invite you to a conference or meeting to allow increased expenditure to cover rail and accommodation costs

Risk assessment for overseas travel

This form is provided to assist you in the planning process for your proposed travel overseas as part of University related activities.

It has been designed to help you identify the steps you need to take to ensure your travel is safe and successful; it also assists the University to comply with legal, ethical, and social obligations in respect of activities associated with the University.

This assessment relates solely to Overseas travel, any other risks associated with the field work activities must be assessed separately.

Section 1: About the trip			
Name:			
Job title:			
Department:			
Where are you travelling to? Country/Provinces/Cities			
When will you be travelling?	Departure:		Return:
Purpose and benefits of visit			
Outline your knowledge /experience of the country/province/city being visited: e.g., resident, previous travel experience.			

Section 2: Identify safety and security risks		
Step 1: Check the FCDO guidance for the countries to be visited and complete the relevant section below		
Does the FCDO advise against 'all travel to'	YES/NO	If 'YES' TRAVEL IS NOT PERMITTED
Does the FCDO advise against 'all but essential travel to'	YES/NO	If Yes: document why the travel is essential below
Please write in the date you checked the FCDO advice:		
Justification for why proposed travel is essential	<p><i>Several factors will be considered to determine if your planned travel is essential. These include:</i></p> <ul style="list-style-type: none"> <i>Why you cannot achieve the trip purpose without travel</i> <i>Why the trip is time sensitive and cannot be postponed (i.e., postponement consequences)</i> <i>How not travelling would substantially adversely impact the University (i.e., financially/reputationally)</i> 	
Step 2: Use your @stir.ac.uk address to create an account with AIG Travel Guard quoting Policy Number 0010608558 and insert below the score for each heading of the risk rating summary for the country or city you are visiting. Travellers are advised to read the Country reports in full.		
Risk	AIG rating*	Additional information

Section 4: Health

Information on country related health risks can be found on the FCDO guidance and the AIG country reports accessed in section 2 of this form. In addition, further information is available at www.fitfortravel.nhs.uk/destinations.aspx.

Where any specific health risks have been identified, please record in the table below including the measures that have been or will be put in place to reduce the risk to a level that is practical.

Health Checks and vaccinations identified to be necessary	
Any other health related information you may think is relevant.	<i>This information will enable further support to be provided if required</i>

Section 5: Personal Characteristics, Local Laws and Customs

Please sign to indicate that you have considered your wellbeing needs and discussed these with your manager (if appropriate) and record any information that you feel is relevant. Please also read all information relating to local laws and customs of the area you are visiting and consider implications of your personal characteristics within the local culture.

Name :	Signature:	Date:
Relevant summary of the discussion:		

Section 6: Emergency Planning

Arrange a suitable frequency and method of contact with your supervisor or other designated person for the duration of your trip. It is important that the contact person is able to acknowledge all contact communications.	Name:	
	Role:	
	Phone No:	
	Mobile:	
	Email:	
	Contact Frequency:	
Destination contact:	Organisation:	
	Name:	
	Role:	
	Contact Number:	
	Email:	
University Travel and Personal Accident Policy	Policy Number 0010608558. Tel +44 (0) 1273 552922	
Clarity Travel Emergency Contact	0333 010 0045	
24-hour emergency University security team number	01786 467999 (extension 2222)	

Section 7: Travel Declaration

To the best of my knowledge, I am physically and mentally fit to travel and I am not travelling against medical advice. I have considered the risks associated with my proposed travel arrangements and an informed judgement has been made.

Name:	Signature:	Date:
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Section 8: Approvals: in accordance with section 6.3.6 of the Business Travel and Expenses Policy

I have read the risk assessment and am satisfied that the traveller has taken reasonable precautions.

Head of Department (delegate)			
Signed:		Date:	

Additional approvals dependent on FCDO advice and AIG risk rating

Dean of Faculty / Executive Director		Date:	
Deputy Principal/University Secretary		Date:	