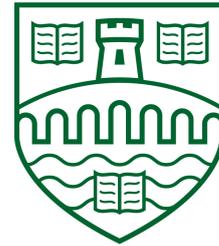


**UNIVERSITY of
STIRLING**



EXPENSES POLICY

May 2016

UNIVERSITY OF STIRLING EXPENSES POLICY

University of Stirling Expenses Policy

1. Introduction and Scope of Policy

1.1. This policy provides guidance to individuals claiming reimbursement of travel, subsistence and other expenses incurred in connection with University business.

1.2. This policy applies to:

- employees of the University
- students of the University who are required to travel for learning and research purposes,
- lay members of Court, Committees and Working Groups
- other representatives of the University (e.g. visitors and honorary fellows) where the travel is directly related to academic (learning and / or research) purposes organised or authorised by the University.

1.3 This policy applies irrespective of the source of funding or the method of payment (i.e. whether reclaimed through expenses, paid with a University credit card or through Accounts Payable). 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 claims to be for actual expenditure and supported by receipts.

1.4 The majority of business expenditure should be incurred through University approved purchasing routes, principally University purchase orders raised on the Finance System rather than incurred directly by the claimant. A claim should normally therefore be used to reimburse incidental expenditure only.

2. General Principles

2.1 The provisions of this policy recognise the need to balance a number of factors including the University's desire to support staff, business needs, concern for the environment, public perception and prudent use of public funds.

2.2 The approach taken protects the University from inappropriate expenditure and ensures 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 fulfilling 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; and
- **Allowable** according to the terms of any HMRC, sponsored contract, or University Policy.

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

2.4 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.

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

3. Roles and Responsibilities

3.1 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:

3.2 Expense Claimant

3.2.1 All Claimants must state that they are familiar with this Policy in order to ensure compliance and prudent spending of University funds.

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

3.2.3 The Claimant is also 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.

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

3.2.5 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.

3.3 Authorisation

3.3.1 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.

3.3.2 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.

3.3.3 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.

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

3.3.5 All claims must be authorised before payment will be made

3.3.6 The authorisation requirements for expense claims will be determined by the Dean of Faculty / Service Director

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

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

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

3.3.9 Under no circumstances may an individual approve his or her own claim.

4. Overview of Expense Payment Procedure

4.1 Format of a Claim

- 4.1.1 All expense claims should be submitted on the form available on the Finance office web pages <https://www.stir.ac.uk/finance-office/staff/paymentssection/forms/>

4.2 Receipts

- 4.2.1 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.
- 4.2.2 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 name
 - itemised list and unit price of the purchased items
 - the total amount paid
 - VAT number (where applicable)
- 4.2.3 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.
- 4.2.4 Non-attachment of receipts may mean that items are disallowed from the claim or may require to be subject to employment taxation.
- 4.2.5 VISA, Mastercard, debit or credit card counterfoils and credit card statements are not an acceptable form for proof of purchase.

4.3 Time Limit

- 4.3.1 Claims should be submitted as soon as possible, and in any event, claims must be submitted within three months of the expense being incurred.
- 4.3.2 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.
- 4.3.3 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.

4.4 Payment of Claim

- 4.4.1 Finance will normally make payment within ten working days of receipt of a correctly completed and approved claim.
- 4.4.2 Claims will be reimbursed in sterling, by direct credit to the Claimant's nominated bank account (for University staff this will be the bank account nominated for payment of their salary).

4.5 Foreign Currency

- 4.5.1 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 claimants 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.

5. Advances

- 5.1 Whenever possible, accommodation and travel should be pre-booked using the University's approved purchasing routes for travel and accommodation. 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.
- 5.2 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.
- 5.3 Where an advance exceeds the corresponding expense claim, the balance of the unspent advance must be returned to the Finance Office.
- 5.4 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.
- 5.5 Advances are usually paid in sterling by BACS transfer to a claimant's nominated bank account (for University staff this will be the bank account nominated for payment of their salary). Requests for sterling advances should be submitted at least five working days before they are required.
- 5.6 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.

6. Travel Expenses

6.1 General

- 6.1.1 All journeys away from what can be considered a Claimant's normal place of work when carrying out necessary University business will be regarded as business travel.
- 6.1.2 Travel should be by the most efficient and environmentally effective means of transport consistent with the business objective of the trip.
- 6.1.3 Travellers are expected to consider whether the journey is essential or alternative options such a video or telephone conferencing would be more appropriate.
- 6.1.4 Journeys between an employee's home and normal place of work are not regarded as business travel and the costs of these journeys cannot be claimed, with the exception of attending an emergency call out (see section 6.9).
- 6.1.5 The University will not reimburse costs as a consequence of the travel that are not incurred in travelling, but result from the circumstances of the employee, for example the cost of putting a pet dog in kennels while away from home or a babysitter.

6.2 Use of own vehicle and claiming mileage

- 6.2.1 Claimants are entitled to claim mileage when using their own transport for travelling on University business.
- 6.2.2 Mileage should reflect the actual mileage driven using the most direct route.
- 6.2.3 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
- 6.2.4 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
- 6.2.5 If an employee carries any other employee in their own car or van 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.
- 6.2.6 Full details of the journey, including date, reason for journey, starting points and destinations, should be shown in the appropriate section of the claim.

- 6.2.7 Users of private cars, vans or motor cycles on University business must ensure that they have insurance cover for business use.
- 6.2.8 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.
- 6.2.9 The cost of road and bridge tolls will be reimbursed if they form part of a business journey.
- 6.2.10 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.

6.3 Car Hire

- 6.3.1 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.
- 6.3.2 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.
- 6.3.3 Fuel costs for business mileage which are not covered under the hire agreement may be claimed as expenses when supported by a receipt.
- 6.3.4 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.
- 6.3.5 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.

6.4 Fines and Penalties

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

6.5 Rail travel

- 6.5.1 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.

6.6 Ferry/Bus/Coach/Underground

- 6.6.1 Ferry, Bus, Coach and Underground costs incurred whilst travelling on University business can be reimbursed on the submission of supporting receipts.
- 6.6.2

6.7 Taxis

- 6.7.1 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

6.8 Late night working

- 6.8.1 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 taxi's 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.

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

6.9 Emergency Call outs/Stand By

- 6.9.1 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.

- 6.9.2 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>

6.10 Air travel

- 6.10.1 Before any travel outside the United Kingdom is commenced, to ensure you will be covered on the University's travel insurance you should complete a travel insurance notification form available on the web {insert link}. In addition to this you should check that there are no travel restrictions on the country of destinations advised by the Foreign and Commonwealth Office (FCO): <https://www.gov.uk/foreign-travel-advice>

- 6.10.2 Flights should, whenever possible, be booked sufficiently in advance to obtain the best possible prices.

- 6.10.3 The permitted class of travel normally depends on the length of the flight:

- Economy: may be used for any flight duration

- Business class; only where the flight is 5+ hours, one way. Claimants must obtain prior authorisation in writing from the Dean of Faculty / Service Director before a booking is made.

6.10.4 First class is not normally allowed for any flight.

6.10.5 Claimants will not be reimbursed for airline tickets purchased, partially purchased, or accommodation and upgrades obtained using frequent flyer miles.

6.10.6 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.

6.10.7 Payment of membership for or access to Airport lounges will not normally be reimbursed by the University.

6.10.8 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).

6.10.9 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.

6.11 Passport and Visa Fees

6.11.1 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.

6.12 Medical costs associated with Business Travel

6.12.1 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.

6.12.2 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.

7. Subsistence Expenses

7.1 Hotels

7.1.1 When travelling on University business it is expected that Claimants 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.

7.1.2 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>

- 7.1.3 Where other meals are not taken in the hotel, separate receipts should be obtained to support a claim for these costs as subsistence, as detailed at 7.5

7.2 Hotel Mini-Bar/Movies

- 7.2.1 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.

7.3 Hotel Internet Access

- 7.3.1 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.

7.4 Accommodation provided by Relative/Friend

- 7.4.1 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 himself/herself only). No other expenses should be claimed. Staff are not permitted to claim cash payments when staying with friends.

7.5 Meals

- 7.5.1 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.
- 7.5.2 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>

7.6 Incidental Expenses

- 7.6.1 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-incidental-overnight-expenses/overview>

7.7 Alcohol

- 7.7.1 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.

7.8 Tips /Gratuities

- 7.8.1 Tips/gratuities will be reimbursed by the University providing they are modest (taking into account 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.

8. No Personal Gain or Loss

8.1 Trading Down of Travel Tickets

- 8.1.1 '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.

8.2 Travel with Spouse/Partner /Family

- 8.2.1 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.
- 8.2.2 Costs incurred on behalf of an employee's spouse or partner will not normally be reimbursed.

8.3 Extended Travel

- 8.3.1 Extended travel refers to travel trips which include time spent on non-University business such as earlier arrival or later departure.
- 8.3.2 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.
- 8.3.3 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.
- 8.3.4 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.

- 8.3.5 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.

8.4 Personal Business Conducted During Period of Travel

- 8.4.1 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.

9. Business Entertainment and Gifts

- 9.1 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.
- 9.2 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.
- 9.3 The ratio of University employees to external guests is a critical factor in determining whether such expenses are taxable.
- 9.4 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.
- 9.5 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.
- 9.6 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.
- 9.7 The University will only refund business entertainment costs which are judged to be reasonable. Reasonable in this case is determined by the circumstances.
- 9.8 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.

9.9 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.

9.10 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.

9.11 Gifts to Non Employees

9.11.1 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.

9.11.2 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).

9.11.3 Gifts to suppliers are not allowable.

10. Employee Events, Entertaining and Gifts

10.1 Employee Only Business Events

10.1.1 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.

10.1.2 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.

10.2 Employee Entertaining

10.2.1 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)

10.3 Employee Gifts

10.3.1 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.

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

10.4 Employee Long Service Awards

10.4.1 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 non cash award with a value of up to £1,000 for 20 years of service is allowable.

11. Communication

11.1 Home Internet Costs

11.1.1 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.

11.2 Telephone Calls

11.2.1 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.

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

11.2.3 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.

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

11.3 Internet Fees

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

11.4 Mobile Phone Top Up Cards/Pay as You Go

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

12. Other Expenses

12.1 Conferences and Training Courses

12.1.1 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.

12.1.2 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.

12.2 Subscriptions to Professional Bodies

12.2.1 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.

12.2.2 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)

12.2.3 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.

12.2.4

12.3 Provision of clothing and footwear (including uniforms)

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

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

12.4 Hire of Clothing for an Event

12.4.1 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.

12.5 Payment to Third Parties

12.5.1 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.

12.6 Advance of Cash to a Third Party

12.6.1 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.

12.7 Contributions or Donations

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

12.8 Relocation costs

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

12.9 Non-Reimbursable Expenses (Miscellaneous)

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

12.9.2 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

13. Review and Dissemination of this Policy

- 13.1** This Policy will be reviewed in the light of relevant developments no later than June 2019. Rates where applicable will be reviewed annually.
- 13.2** The Policy will be made available to all Court members, Directors, Deans of Faculties and University Staff and Students.
- 13.3** The Policy will be published in the University's website.