

# Expenses Policy



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<p><b>Summary:</b></p> <p>The purpose of the Expenses Policy is to reimburse employees and governors for any costs incurred wholly, exclusively and necessarily in the performance of their duties on behalf of the University of Winchester. Compliance with this policy in respect of both UK and overseas travel and expenses is mandatory for all employees and Governors.</p> <p>To comply with the requirements of HM Revenue &amp; Customs, only items allowed under this policy can be paid to employees and Governors without a tax liability to the employee or Governor.</p> <p>A University of Winchester employee will be in receipt of salary or fee payments through the University payroll system.</p>	

# Expenses Policy

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## Section 1 - Introduction

- 1.1** The University's Financial Regulations require the University to have an Expenses Policy. The purpose of the policy is to reimburse employees and governors for any costs incurred wholly, exclusively and necessarily in the performance of their duties on behalf of the University. Compliance with the policy in respect of both UK and overseas travel and expenses is mandatory for all employees and Governors.
- 1.2** The Expenses Policy ('the Policy') has been prepared in accordance with Income Tax and National Insurance Contribution regulations and in consultation with Her Majesty's Revenue and Customs (HMRC)
- 1.3** To comply with the requirements of HMRC, only items allowed under this policy can be paid to employees and Governors. However, if any limitation or restriction imposed by these requirements conflicts with the University's broader responsibilities under equality, such conflicts should be raised as soon as possible with the Finance Department and a solution will be agreed. The University's responsibilities under our equality policy extend to age, disability, gender reassignment, pregnancy and maternity, race/ethnicity, religion or belief, sex/gender and sexual orientation.
- 1.4** When processing expenses claims the University is required by HMRC to demonstrate that adequate controls are in place to ensure:
- taxable expenses are identified and
  - the appropriate PAYE tax and national insurance contributions are deducted before expenses are reimbursed.
- 1.5** The University's procedures for reimbursing expenses aim to ensure that the University's position is safeguarded and valid claims are paid efficiently and promptly. These notes provide guidance to employees and Governors to ensure that their tax position is similarly protected.
- 1.6** The following procedures are designed to give further guidance about what is and what is not appropriate, and to give more detailed guidance, including some specific examples.
- 1.7** The procedures apply to all expenses incurred on University business including that funded through research and other grants, external contracts and private donations. Normally only where such funds are subject to more stringent rules imposed by external bodies will any other rules override those of the University. However, some external funding may apply some distinctive specifics (for instance about travel rates) in these cases please check with the Accounts Payable team before incurring any expense as there may be tax implications for the University and the claimant.
- 1.8** The policy and procedures apply to all employees and Governors whose claims are met by the University.
- 1.9** The Policy also applies to all bodies consolidated within the University's Financial Statements and therefore is applicable to all subsidiary companies.
- 1.10** Policy Structure
- This policy is designed to be a working, reference document for all employees. The policy is structured into three main sections as follows:
- a) Administration surrounding the submission of Expense Claims

- b) Business Travel – The tax rules which define what is an allowable business journey
- c) Other Expenses – What other expenses can be claimed by employees.

**It is imperative that all employees and approving managers take time to read and understand all elements of business expenses before submitting and/or approving claims.**

## **Section 2 – Expense Claim Administration**

### **2 Making an expense claim**

- 2.1** Outline authority from the appropriate budget holder should be obtained before incurring any expense. Where the budget holder is likely to be the claimant they should seek prior approval from their Dean of Faculty or Director of Professional Service or their delegated authority.
- 2.2** The policy of the University is that individuals are reimbursed for the actual cost of expenses after they have been incurred. It is a University and HMRC requirement that any expenses reimbursed must have been incurred wholly, exclusively and necessarily in the performance of duties on behalf of the University.
- 2.3** It is expected that individuals will minimise costs without impairing the efficiency and effectiveness of the University and to avoid the University incurring any unnecessary expense.
- 2.4** All claims for reimbursement of travel, subsistence and incidental expenses must be made by completing a Staff Expense Claim Form. Claim forms along with guidance can be obtained from the University intranet at 'Money and Finance'.
- 2.5** An Expense Claim Form must be submitted to the appropriate budget holder for consideration. If the budget holder approves the claim it will be submitted to the Accounts Payable Team in the Finance Office for payment. Please ensure that all receipts are itemised and are attached to the form in order to substantiate the claim. Credit card receipts are not accepted as proof of purchase. (See [section 10.](#))
- 2.6** University expense claims are subject to audit by government agencies, internal and external auditors and other sponsors. Thorough documentation and accounting for expenses is essential.
- 2.7** Failure to comply with this Policy may result in reimbursement being delayed or declined. This Policy is intended to provide claimants and authorisers with the necessary guidance to help them prepare and submit properly authorised claims. Following the Policy should avoid delays in reimbursement and minimise the possibility of further enquiries by Finance, Auditors or HMRC.

### **3 Payment of expenses**

- 3.1** Reimbursement of claims will normally be made to the account into which the claimant's salary is paid.
- 3.2** Following the receipt of a properly authorised expense claim by the published deadlines, Accounts Payable will normally make payment within 30 days.

**3.3** If bank details change, it is important that claimants advise the University's Accounts Payable Team as there is no automatic updating of bank details from salary or other employee records.

#### **4 Payments to individuals for academic, clerical or professional services**

**4.1** Claimants must not, under any circumstances, pay an individual for clerical or professional services 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 HR Payroll for processing on an individual basis.

#### **5 Central purchasing**

**5.1** Budget holders are required to investigate the most suitable form of procurement in accordance with the University's Procurement Policy available [here](#).

The University does have a preferred supplier for travel services that can be used to undertake all travel arrangements. Please see section 15.30.7

#### **6 Responsibilities of claimant**

**6.1** Once outline authority from the appropriate budget holder has been obtained and the sufficiency of funds has been checked, both prior to any expenditure being incurred, the following applies.

##### **6.2 *When signing the Expenses Claim form, the claimant declares that:***

- expenditure has actually been incurred and not previously claimed from the University or any other organisation
- everything claimed has been incurred during University business or in the performance of duties on behalf of the University
- only reimbursement of actual expenses is sought, and there is no element of profit included within the claim
- any funds provided by the University in advance have been properly expended and any advance payment has been deducted from the final claim
- no part of the claim relates to expenses incurred during personal holidays or in the course of private business activities, except such expenses that are categorised as 'incidental'
- expenditure relating to spouse, partner or non University travelling companion have been deducted before the claim is submitted
- the expenditure claimed is in line with the funder's terms and conditions where the claim is to be met from a sponsoring organisation
- the claim meets the requirements of the Expenses Policy
- excluding expenses arising from air travel, the total costs of any overseas trip do not exceed the published daily upper limits for the country in question (found on Page 2 of the 'OVERSEAS VISIT: CLAIM FOR ADVANCE' form available [here](#).)
- the claim is arithmetically correct and original itemised receipts accompany the claim. Expense Claim Forms which have receipts missing will not be reimbursed.
- claimant must state clearly on the claim form the specific nature of the expenditure for which they are seeking reimbursement.
- claimants must seek authorisation of an Expenses Claim Form from their Dean of Faculty or Director of Professional Service or their delegated authority; claimants are not permitted to authorise their own Expense Claim Forms under any circumstances.

- to the best of their knowledge the specific items to which the claim relates are not subject to any duplicate claim(s) currently in progress with the University or a third party

**6.3** Submitting or attempting to submit claims that are considered false may be treated as gross misconduct under the University's disciplinary procedures and may lead, depending on the nature of the claim, to dismissal from employment with the University.

**6.4** **Queries concerning Expense Claims should be discussed in the first instance with the Accounts Payable Supervisor in the Finance and Planning Department.**

**7** **Responsibilities of the authorising signatory**

**7.1** ***When signing the Expenses Claim Form the budget holder declares that:***

- the claim is in respect of bona fide business expenses incurred on behalf of the University
- to the best of their knowledge the specific items to which the claim relates have not been previously reimbursed or paid for by the University or by a third party
- the claim meets the requirements of the Expenses Policy and all expenses incurred accord with the University's Procurement Policy available [here](#)
- any requirements or restrictions imposed by external sponsors (e.g. research councils) have been adhered to
- value for money has been considered.

**7.2** Expense claims must be authorised in accordance with Faculty or Professional Service delegated authorities. **The Accounts Payable Team maintain a register of authorised signatories and it is the responsibility of the appropriate Dean of Faculty or Director of Professional Service to ensure there are procedures in place to keep this register up to date and to notify the Accounts Payable Team as soon as there is a change in authorised personnel or their level of authority.**

**Valid expense claims must be approved by the claimant's line manager/supervisor where that person is an authorised signatory. If the claimant's line manager/supervisor is not an authorised signatory, then the claim must be signed by a more senior employee in that department or faculty, unless other arrangements have been agreed between the relevant Faculty or Professional Service and the Department of Finance & Planning.**

**7.3** After authorisation, Expense Claim Forms should be sent to the Accounts Payable Team who are located in the Finance Office (Main Building 120). Some Faculties have agreed alternative forwarding arrangements with Finance in which case local processes should be followed.

**8** **Responsibilities of the Department of Finance & Planning**

**8.1** The Department of Finance & Planning is responsible for ensuring reimbursement of expenses and for monitoring compliance with the Expenses and Procurement Policies any other published procedures. If there has been a breach of any of these then:

- an expense claim form may not be reimbursed in part or in full, depending on the nature of the issue; and/or
- non-qualifying expenditure may be reclaimed from the individual; and/or
- the individual may be liable for tax and national insurance on non-qualifying expenditure.
- if an expenses claim cannot be paid it will be returned to the authorised signatory with the reason for action.

## 9 Ownership of goods purchased

9.1 Individual employees may be given authority by a budget holder to make purchases of goods on behalf of the University. At the time of reimbursement it should be clear that the University then owns the goods for which the individual is being reimbursed. The Faculty or Professional Service should ensure that individuals do not keep such items personally.

Items should also be recorded on the Faculty/Professional asset register where appropriate.

## 10 Receipts

10.1 Claimants are required to supply original itemised and detailed receipts as proof of purchase and to attach these receipts in support of any claim made. 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)

10.2 Where a credit card has been used to make a purchase on behalf of the University, the supplier's detailed receipt should be attached to the claim and not the credit card receipt. This is because credit card receipts themselves provide only the total paid and the name of the supplier – usually there is no indication of what was purchased. **Additionally, extra consideration should always be given to claims charged to projects and the requirements of project sponsors in respect of supporting documents for any expenses.**

10.3 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 did not return the travel ticket, the claimant should note this on the claim.

10.4 Non-attachment of receipts may mean that items are disallowed from the claim or may be subject to employment taxation. Where items are disallowed from the claim due to lack of receipts Accounts Payable will inform the authorised signatory and the claimant. In cases of dispute the Director of Finance and Planning or their authorised representative will make the final decision whether a claim may be reimbursed.

10.5 Receipts are required to be cross referenced to each entry on the claim and should be attached in the order they are listed on the claim form.

10.6 Finance cannot accept photocopied receipts as proof of expenditure. It is a requirement of HMRC that original receipts specifying what has been purchased are available for audit. For warranty purposes, you can photocopy the receipt as proof of date of purchase; you do not need an original receipt. The only exception to this is where more than one employee needs to submit a claim – for example for allowable subsistence expenses on a joint receipt. In these circumstances a photocopy can be accepted where it is clearly noted on the expense claim that the original receipt is being utilised by another employee.

## 11 Submission of claims

11.1 Claims should be submitted as close as possible to the time that the original expense was incurred. This is mainly due to cases where further information may be required, as it is easier to verify claims the closer they are submitted to the date of original expenditure.



- 11.2** The claimant should be mindful of the University's financial year end on 31 July. In order to adhere to generally accepted accounting principles, all expenses need to be appropriately captured in the financial statements and in the department's budget for the appropriate financial year.
- 12** **Incomplete or incorrect claims**
- 12.1** Incomplete or incorrect Expenses Claim Forms will not be processed but instead may either be amended by the Accounts Payable Team if appropriate or, if required, returned to the claimant or authorising signatory with an explanation as to why it cannot be processed. In the case of the latter, the claim will need to be completed correctly and then returned to the Accounts Payable Team. **In both instances, this may lead to a delay in payment or no payment at all.**
- 12.2** Claims may be subject to certain checks by Finance before being paid. Finance may contact the claimant, the authoriser or a departmental contact to discuss any issues with the claim.
- 13** **University credit cards**
- 13.1** The University may arrange for a credit card to be provided to cover those types of expenditure which cannot be provided by a Central Service and where it is not possible or practical to use the standard purchase ordering process (for example, internet purchases or frequent foreign travel).
- 13.2** Such cards are issued at the discretion of the Director of Finance and Planning or their approved delegates and must be used in accordance with the provided procedures and for expenditure incurred solely for business purposes. The University then pays subscriptions or membership fees for these cards and will pay all outstanding balances directly to the card supplier.
- 13.3** **In order to provide an additional security measure, University credit cards may have their credit limit reduced to £250 if they are not used for a period of three months, and the card may be cancelled if it is not used for six months.**
- 13.4** **Should the use of cards not accord with the provided procedures, this may result in the facility being withdrawn and could be treated as a disciplinary offence.**
- 14** **Personal credit cards**
- 14.1** Wherever possible, employees should avoid using personal credit cards to make purchases of items which are available through a Central Service (See [section 5.](#)) This practice can often represent poor value for money, it can imply that the purchase is made by the individual, and it may even nullify any manufacturer's warranty or guarantee. **If the use of a personal credit card is unavoidable, employees should first seek prior approval from an appropriate budget holder.**

## Section 3 – Claiming Travel Expenses

### 15 Travel

**15.1** Irrespective of the mode of transport, travel expenses may be claimed only where they are incurred on business travel. “Business Travel” refers to a business journey which HM Revenue & Customs regard as allowable. These rules do not always follow a “common sense” approach and as such every journey made must be considered with reference to these rules.

**15.2** 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.

**Assistance with travel to work for disabled employees who cannot use public transport is an allowable expense.**

**15.3** Travel should be by the most economical means of transport consistent with the business objective of the trip.

**15.4** The University has a Sustainability Policy which represents a commitment by the University to conduct its business in such a way that it actively promotes environmental responsibility and sustainable development. The University will support alternative modes of transport to business locations where this is reasonably practicable and meets business needs.

**15.5** Individuals should use public transport rather than their own car where this would meet the requirements (time/ease of access) and incur less expense. If travelling in groups a hire car should be considered as again this will be more economical.

**15.6** Individuals will normally be reimbursed for public transport travel costs to the maximum of a standard class ticket price. Travelling first class is permitted where the cost of the ticket is the same or cheaper than a standard ticket. For example, booking two advanced single first class tickets may work out more cost effective than a regular standard open return ticket.

**15.7** Employees are to be encouraged to seek and claim external sponsorship for their travel where it is reasonable to do so.

### **15.8 What is a business journey?**

**15.8.1** Any journey between the normal place of work and a temporary place of work may be regarded as a business journey for which costs may be claimed. (See 15.8.3 to 15.8.7 below)

**15.8.2** Journeys between home (or any other personal location) and the normal place of work are regarded as private. The costs of these journeys are not to be claimed.

**15.8.3** Where a journey commences or ends at the home of the individual, the ‘10-mile-rule’ must be applied: if a temporary place of work is within 10 miles of the normal place of work, the journey between home and the temporary place of work is regarded as private (considered substantially equivalent to the normal commute by HMRC). The costs of these journeys are not to be claimed. To check mileage, please visit the AA Route Planner website at: <http://www.theaa.com/route-planner/index.jsp>

**15.8.4** (A rough guide to the radius around campus for the ‘10-mile-rule’ is at **Appendix 1**).

**15.8.5** Where a journey commences or ends at the home of the individual and the temporary place of work is 10 miles or more from the normal place of work, the journey counts as a business journey and the individual may, therefore, claim costs for the distance travelled.

**15.8.6 Examples of the 10-mile rule**

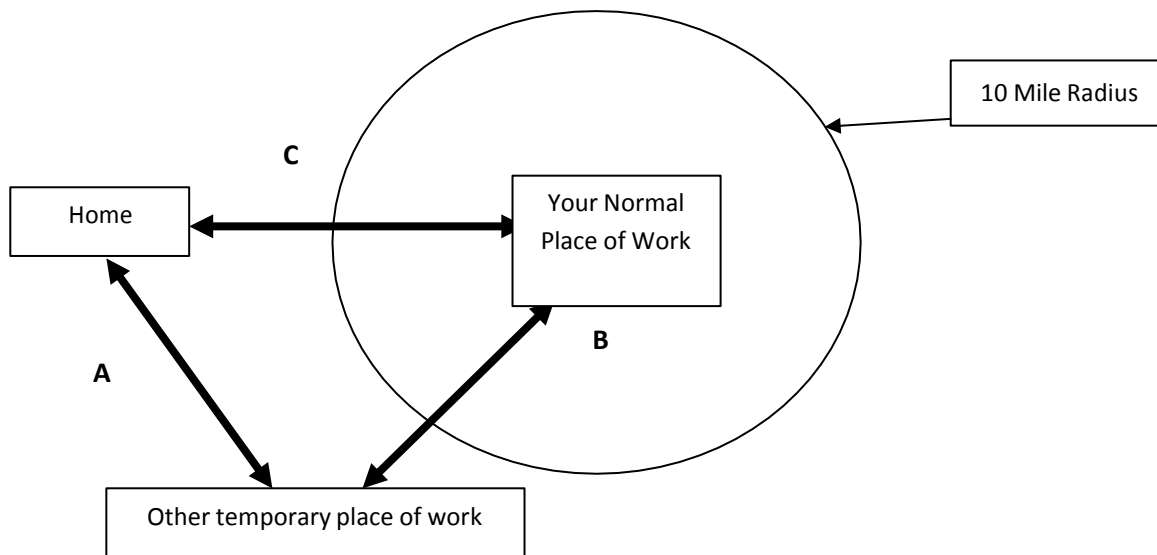
**15.8.7** Scenarios of how these rules work in more detail can be found below:

**Scenario 1: Visiting a customer, supplier or Temporary Workplace more than 10 miles away from your normal place of work**

A temporary place of work is anywhere that you travel to for business purposes which is not your normal place of work e.g. a visit to a supplier, customer, advisor or another site etc. for the purposes of your work.

Generally, any journey to a temporary place of work, from your normal place of work, will be a business journey and the appropriate mileage will be reimbursed.

If your journey starts from home, the travel will usually be a business journey as long as the place you are visiting for work purposes (known as a Temporary Workplace), is not within a ten mile radius of your normal place of work (This is a HMRC Guideline limit). This is illustrated as follows:



**Journey A** As the temporary place you are visiting is more than 10 miles away from your normal place of work, your travel between home and the temporary place of work can be claimed as business mileage.

**Journey B** If you then travel from the temporary place of work on to your normal place of work, this travel can also be claimed as business mileage.

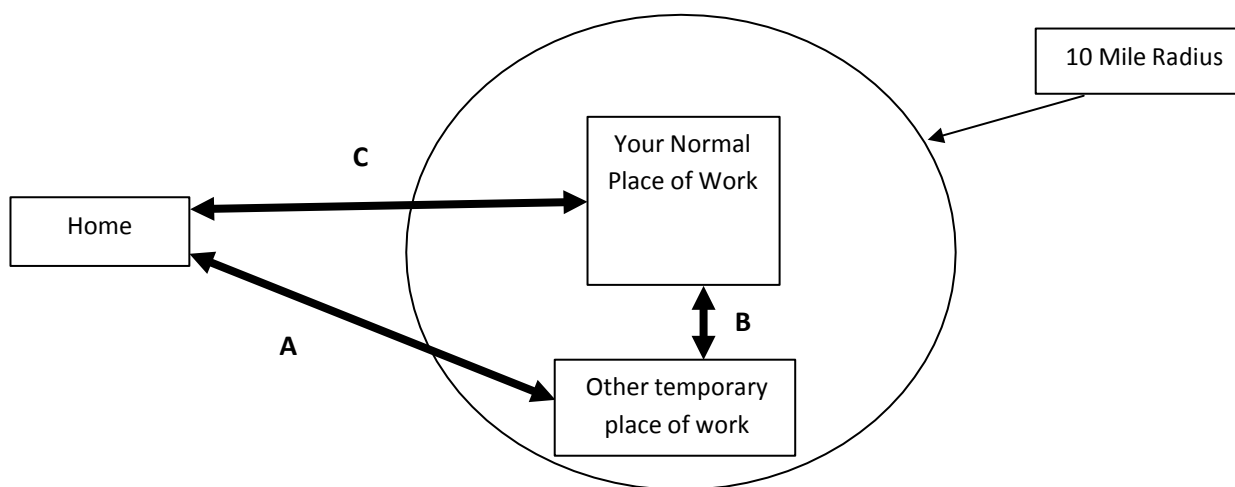
**Journey C** If you then travel home from your normal place of work, this journey represents your normal commute and can never be claimed as business mileage.

**Multiple trips** If after completing your first trip you then travel to another location on business; this travel is classed as business mileage even if the second or any subsequent meeting place is within the 10 mile radius.

**Confirmation** For the sake of clarity, if you attend a temporary place of work which is more than 10 miles away from your normal place, this journey is classed as business mileage even if the actual journey travelled is LESS than your usual commute into work.

**Scenario 2: Visiting a customer, supplier or Temporary Workplace within a 10 mile radius of your normal place of work**

If you travel from home, to a temporary workplace which is **within ten miles** of your normal place of work, then HMRC will **not consider the journey to represent business mileage**, on the basis that it is similar to your normal commute. Therefore this will be classed as private mileage and cannot be claimed. This is illustrated as follows:



**Journey A** As the temporary place you are visiting is within 10 miles of where you normally work then your journey is regarded as roughly the same as your ordinary commute and therefore no business mileage can be claimed.

**Journey B** If you then travel to your normal place of work after your business activity at the temporary place, this travel is deemed as business mileage.

**Journey C** If you then travel home from your normal office location, this journey represents your normal commute and constitutes private mileage which must not be claimed.

**Multiple trips** If after completing your meeting you then travel to another meeting then this subsequent travel and your travel back to your normal base will be business even if the second or subsequent meeting place is again within the 10 mile radius.

**15.8.8. Overtime and Weekend Working**

If you are required to work overtime, or are on call, and this involves an additional journey into your Permanent Workplace you still cannot claim this as business mileage. HMRC regulations determine that this type of out of hours travel is still normal commuting and therefore private mileage.

## **15.9 Car (privately owned)**

**15.9.1** Individuals who drive any car whilst on business must hold a valid current full driving licence.

**15.9.2** **Before using their own car** for University travel purposes, all employees and Governors must take the precaution of obtaining confirmation from their own insurance company that his or her motor policy covers the following:

- Use by the individual (includes Governors) in person on behalf of the University.
- The carriage of trade goods where University goods are transported.
- Individuals must also ensure that the receipt of a mileage payment for use of their vehicle on the University's behalf does not invalidate their insurance.

**15.9.3** The Expenses Claim Form details the Schedule of Rates per mile. Individuals should ensure they are using the current version of the form.

**15.9.4** Details of the business mileage must be recorded on the Expenses Claim Form and should include the date of the journey, place where the journey started, destination, reason for the journey and the total miles claimed.

**15.9.5** Mileage should reflect the actual mileage driven using the quickest route.

**15.9.6** No income tax liability should arise on those claiming mileage whilst using private cars for business journeys as the rates paid by the University are within HMRC guidelines.

**15.9.7** Mileage reimbursement covers fuel, maintenance/repairs, insurance, transportation and operating costs. These will not be reimbursed separately.

## **15.10 Taxis**

**15.10.1** Employees may claim reimbursement of the cost of a taxi or private hire vehicle fares (of a standard nature) when it would not be reasonable to take a connecting journey via public transport. Taxis may be used for journeys:

- Where no other suitable transport is readily available
- When heavy or bulky equipment is being transported
- Where the saving of time is of paramount importance
- Where an individual has restricted mobility or other disability
- Where public transport is unavailable (either early in the morning or late at night) or deemed inappropriate (e.g. late at night where an employee would otherwise feel unsafe).

## **15.11 Car Parking**

**15.11.1** Car parking costs incurred whilst travelling away from University on business, (away from the normal office at a temporary workplace more than 10 miles away) will be reimbursed. Claims for car parking must be supported by a valid receipt.

**15.11.2** The University will not pay the cost of any claimant's University car parking permit.

## **15.12 University Vehicles – Pool Cars**

**15.12.1** The University owns a small number of pool cars which are available for employees to use for business use only. The University's insurance arrangements do not cover private use of pool vehicles.

**15.13** Pool vehicles must be retained on University premises overnight. The only exception to this rule is where a car is taken home overnight either before or after a business trip where a very

early start or late finish to the business trip is expected. For this purpose “early” refers to journeys which must commence before 7am and “late” refers to journeys finishing after 6pm.

- 15.13.1** The Estates maintenance team is responsible for arranging maintenance, servicing, garaging, key security and issue, record keeping (driver logs, vehicle weekly check sheet) and compliance of the vehicle’s use with the University’s policy.
- 15.13.2** Keys should be retained on the University premises and only released to drivers who comply with the requirements of section 15.12.1. A record should be kept of when vehicle keys are removed from and returned to their storage location.
- 15.13.3** The driver log must be used to record details of all journeys made in each pool vehicle, including who has driven the vehicle.
- 15.13.4** Driver logs are the responsibility of the driver to complete, and the operational contact to retain for at least 48 Months
- 15.14** Parking fines or other penalties incurred whilst driving pool vehicles will remain the responsibility of the driver. Any costs paid by the University will be recharged to the driver and recovered via a deduction from net pay.
- 15.15** **Bicycle**
- 15.15.1** Please note that journeys on cycles held under the University cycle scheme are not eligible for mileage payments. This is because technically the cycle is being leased from the University rather than being owned by the employee. A cyclist’s participation in the cycle scheme does not preclude them from claiming the appropriate mileage when using non scheme cycles. Payment of a mileage allowance for these cycles would invalidate the terms of the tax advantage of the scheme.
- 15.16** **Ferry/Bus/Coach/Underground**
- 15.16.1** Ferry, Bus, Coach and Underground costs incurred whilst travelling on qualifying University business can be reimbursed on the submission of supporting receipts.
- 15.17** **Travel Cards (Public Transport)**
- 15.17.1** Travel Cards purchased for qualifying business travel will be reimbursed where it is more economic than buying several single journey tickets. Single tickets should otherwise be purchased.
- 15.18** **Oyster cards**
- 15.18.1** Credit top-ups are not allowable, but we will reimburse individual journeys with a copy of the cardholder’s itemised statement (available on the TfL website) provided as evidence. Where this is not possible we will accept confirmation of the cost from the Single Fare Finder.
- 15.19** **Railcards**
- 15.19.1** The purchase of railcards to cover business travel does not normally meet the requirements for tax allowable travel because they could be used for private as well as business journeys.
- 15.19.2** However, where a railcard is available that enables reduced fare tickets, that railcard may only be purchased with University funds if the savings to the University will exceed the cost of the railcard. A railcard purchased in the above scenario requires approval from the Dean of Faculty or Director of Professional Service.

- 15.19.3** It is the responsibility of the authoriser of the expenditure to only approve funding strictly on this basis. Any tax liability and associated fines and interest resulting from non-compliance with this rule will be met by the faculty/department concerned from within their existing budgets.
- 15.20 Air Miles**
- 15.20.1** In general air miles (or credit card points) acquired by a claimant are not taxable, if they were acquired in the same way as applies to any other member of the general public.
- 15.20.2** Claimants will not be reimbursed for airline tickets purchased, partially purchased, or accommodation and upgrades obtained using frequent flyer miles.
- 15.21 Expenses to change or cancel travel plans**
- 15.21.1** 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.
- 15.22 Airport lounges**
- 15.22.1** Annual Membership to Airport lounges will not be reimbursed by the University.
- 15.22.2** The University however recognises that there may be occasions where due to travel connections claimants may be between flights for a number of hours and would wish to utilise this time effectively for business purposes. Where the waiting time at the airport between connecting flights exceeds two hours, the cost of accessing an airport lounge will be reimbursed.
- 15.23 Airline baggage charges**
- 15.23.1** 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.
- 15.23.2** Excess baggage charges will only be reimbursed when travelling with heavy or bulky materials or equipment necessary for business and/or where excess baggage consists of University records or property. In such circumstances, excess baggage allowance should be booked in advance of travel.
- 15.23.3** If the trip includes business and personal travel (in the case of extended travel – see 15.25) the extra charge for baggage used specifically for leisure (golf clubs, skis, etc.), will not be reimbursed.
- 15.23.4** Airline charges for disability equipment will be reimbursed.
- 15.24 Travel with spouse/partner/family**
- 15.24.1** 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.
- 15.24.2** Costs incurred on behalf of an employee's spouse/partner will not normally be reimbursed unless the employee's health is so poor that it would be unreasonable to expect him or her to travel alone. Claims for such expenses must be agreed in advance of the costs being incurred.

**15.25 Extended Travel**

**15.25.1** Extended travel refers to travel trips which include time spent on non-University business such as earlier arrival or later departure.

**15.25.2** 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 or Director of Professional Service. It is also appropriate for the Dean/Director 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.

**15.25.3** 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.

**15.25.4** 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.

**15.25.5** Savings in travel costs cannot be used to justify the University meeting other costs (e.g. recreational trips) during the non-business extended days.

**15.26 Personal business conducted during period of travel**

**15.26.1** Personal expenses, as well as any 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.

**15.26.2** Personal expenses may not be charged to University budgets (even if the intention of the claimant or a third party is to later reimburse the University). Reservations for personal travel made using the University's preferred supplier for travel services should be charged to a personal credit card and not billed to a University account.

**15.27 Emergency call outs/stand by**

**15.27.1** Emergency call-out travel from 'home to work' which has been approved by the Dean of Faculty or the Director of Professional Service may be reimbursed in exceptional cases only. The claim will be reimbursed via Payroll with tax and NI deducted.

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

**15.29 Medical costs associated with business travel**

**15.29.1** 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.

**15.29.2** Over the counter medication (pain relief, cough medicines etc.) are not reimbursable as these are deemed to be inherently personal in nature and not uniquely associated with business travel.

**15.29.3 External Examiners**

This topic is currently being considered as part of a separate review by Senior Management.



## **15.30 Overseas travel**

- 15.30.1** The same principles that apply to UK travel should apply to all employees and Governors incurring overseas travel and expenses i.e.:
- Individuals should use their judgement to ensure expenditure is the most cost effective for the University and use the appropriate method of transportation to meet the purpose of travel and minimise costs.
  - No individual should gain nor lose financially as a result of business travel.
- 15.30.2** Overseas travel should not be undertaken without prior approval of the budget holder and the Vice-Chancellor using the Overseas Authorisation form.
- 15.30.3** Where any member of Governing Body (other than the Vice-Chancellor) undertakes international travel this should receive prior authorisation by the Chair of the Governing Body before the confirmation of any travel arrangements. In the event of overseas travel by the Chair of the Governing Body, this should be reported in advance to the Governing Body.
- 15.30.4** Following any international travel undertaken by members of Governing body (including the Vice-Chancellor), a report should be submitted to the next appropriate meeting of the Governing Body after the visit.
- 15.30.5** Every individual who undertakes overseas travel on University business is also required to submit a report to their line manager detailing the outcomes achieved.
- 15.30.6** Wherever possible tickets should be purchase at the cheapest available fare and in advance of the journey using the normal University procedures.
- 15.30.7** The University has a preferred supplier for travel services that can be used to undertake all travel arrangements. The preferred supplier is Key Travel and their website can be found at <http://www.keytravel.com> . Bookings made through this supplier will be paid directly by the University and will not require an expense claim or advance.
- 15.30.8** Rather than using the University's preferred supplier for travel services, employees may however, wish to consider other overseas travel options such as the use of budget air companies. Whilst this may result in a lower travel cost than may be quoted by Key Travel Ltd, employees are reminded to consider:
- the real cost of employees time in searching for the best deal on the internet,
  - the potential disadvantages of low cost suppliers e.g. arrival at destinations some miles from the 'arrival city', or extra charges/taxes.
- 15.30.9** Flights – Business Class/Premium Economy travel is not normally allowable for any individual.
- 15.30.10** All individuals must receive approval to travel Business Class/Premium Economy from a Deputy Vice-Chancellor or Vice-Chancellor in advance of the journey.
- ## **15.31 Overseas travel advances**
- 15.31.1** An advance to an employee for overseas travel and subsistence may only be given where the individual could not meet the anticipated expenditure and there is no other way of meeting the expenditure, or the budget holder considers it unreasonable for the employee to meet any or all of the expenditure.
- 15.31.2** An advance is not a travel claim or an entitlement; it is simply an advance payment of an estimated claim, which requires to be offset against an actual claim.

- 15.31.3** Where an advance exceeds the corresponding expense claim, the balance of the unspent advance should be returned to Finance in sterling.
- 15.31.4** An employee is required to submit an Expense Claim Form within ten days of return to the UK to account for the use of funds provided in advance. Should this deadline be missed, the University reserves the right to withhold further advances or reimbursement of expenses until the matter is resolved.
- 15.31.5** If an advance is required for travel purposes, applications should be made on an 'OVERSEAS VISIT: CLAIM FOR ADVANCE' form available [here](#).
- 15.31.6** Overseas travel advances are subject to the following conditions:
- prior to requesting an advance, employees must have obtained permission from the Vice-Chancellor for their trip on an '[OVERSEAS VISIT AUTHORISATION](#)' form
  - hotel bills and travel tickets should be pre-booked by using the official University approved travel agent, Key Travel (their website is <http://www.keytravel.com>).
  - advances must be cleared by submission of an Expense Claim Form within ten days of return to the University. While an advance is outstanding, further advances are unlikely to be cleared unless there are mitigating circumstances. The University reserves the right to deduct any un-cleared advances from an individual's salary; in signing the cash advance form, the individual confirms their agreement to this
  - advances should be in pounds sterling for a round sum amount covering the trip's anticipated out-of-pocket expenses, and is payable by direct credit to the individual's bank account. Employees should make their own arrangements for foreign currency
  - the balance of any unspent advance should be returned (in pounds sterling) within ten days of the conclusion of each trip. Requests for cash to be held over for future trips will not be accepted. Unused cash (or cheques) must be hand delivered to the Finance Office during normal opening hours; please do not send via the internal mail.
  - Overseas advances should not exceed the budget for the trip as declared on the Overseas Authorisation form.
- 15.31.7** Please note that the Accounts Payable Team will need a minimum of fourteen days' notice as advances are payable by direct credit into the claimant's bank account, it may take approximately fourteen days for advances to be paid, in line with the payment run dates.
- 15.31.8** **Travel Insurance**
- Employees are expected to use the University's travel insurance cover, and claims for other individually arranged travel insurance cover will not be reimbursed by the University. The University's travel insurance policy provides cover for staff while travelling on official business both in the UK and overseas. Further details of the cover are available from the University's insurance office at [insurance@winchester.ac.uk](mailto:insurance@winchester.ac.uk)
- 15.31.9** **Inoculations and Vaccinations**
- Inoculations and/or vaccinations for business trips to overseas destinations can be claimed where the inoculation/vaccination is required or recommended by the NHS. A list of the various recommendations can be found at <http://www.nhs.uk/conditions/Travel-immunisation/Pages/Introduction.aspx>

**16 Expenses incurred in foreign currencies**

**16.1** Claims submitted for reimbursement will be reimbursed in pounds sterling. When you incur costs in a foreign currency e.g. not GBP then you should record the currency amount and the sterling amount. You should use the actual exchange rate you obtained (supported by bank/credit card statement or Bureau de Change receipt) to convert the currency to GBP. If this not available then please use Oanda currency converter on the web as an approximation <http://www.oanda.com/currency/converter/>

As part of the claim submission, the source and date of exchange rate used should be clearly quoted. Your claim may be rejected if the exchange rate is not clearly shown.

**16.2** **If the claim is against a research grant or other funding source it must comply with any applicable funding rules. However there may be UK tax implications. Please check with the Accounts Payable team before incurring an expense.**

## Section 4 – Claiming Other Business Expenses

### 17 Subsistence

**17.1** Employees and Governors who are required to travel in the course of their duties are entitled to claim the cost of meals taken en route during business journeys away from their normal place of work.

**17.1.1** Subsistence claims only apply if the claimant is further than 10 miles away from either their home or their normal University base and absent from each for a minimum of 5 hours. A subsistence claim is therefore not payable if a claimant is temporarily located on another University of Winchester site.

**17.1.2** Allowable expenses can include the cost of a meal, the cost of non-alcoholic refreshments with the meal and refreshments (tea, coffee and/or soft drinks) taken between meals.

**17.1.3** The University will not reimburse the cost of any alcohol unless purchased with a meal in the furtherance of business entertaining. (See section 21.2).

**17.1.4** The maximum amounts (including refreshments with the meal) claimable for Subsistence are detailed on the Expense Claim form. These amounts are not allowances, but are the maximum amounts that can be claimed, including VAT for expenditure actually incurred. Receipts must therefore be provided in support of claims for subsistence costs.

**17.1.5** The University will reimburse tips paid in the UK providing the amount of the tip is formally included on the receipt by the restaurant and no more than 10% of the bill.

Tips arising outside the UK will be reimbursed provided no more than 10% is given. If a receipt showing the amount of the tip is not available from the vendor then the tip may be reimbursed as long as the amount is written on the receipt by the employee.

Tips should not be confused with service charges. Service charges included and itemised on bills will be reimbursed.

**17.1.6** Subsistence allowance rates apply across the whole of the UK.

### 18 Hotel accommodation

**18.1** Hotel accommodation should be safe, reasonably comfortable, and have essential amenities. Accommodation may be booked up to the maximum rates set out on the Expenses Claim Form. Normally hotels of three-star rating (or equivalent) should be adequate. Sometimes it is not possible to keep within the set rates, for example if the cost of travel to and from the nearest option is greater than the additional cost of the hotel or where distance and accessibility may be an issue because of disability. If this is the case, the steps taken to stay within the maximum rates and the reason why the maximum has been breached must be recorded on the expenses claim or purchase order.

## **19 Personal incidental expenses**

**19.1** Please note that the following items will not be reimbursed by the University:

- Newspapers
- Charges made by hotels for the use of facilities such as pay per view videos, fitness suites etc.
- Hotel mini-bar bills – unless the employee has a disability which makes mobility to purchase a snack elsewhere an issue

**19.2** Where such items are included in the hotel account, which has been settled by the individual, the costs should be deducted by the individual prior to the submission of the claim form. Where the account is paid by the University directly, items that should not be included in an expenses claim should be settled by the individual on checking out.

## **20 Partner's expenses**

**20.1** Partners should not normally travel or be entertained at the University's expense.

**20.2** Where a partner accompanies a travelling employee or Governor for personal reasons the University must not be charged more than if the individual had travelled alone.

**20.3** If a business guest is to be accompanied by a partner, it may be appropriate for the party to include the partner of the host or other members of the University team. In these cases written permission must be granted by the Vice-Chancellor or the Deputy Vice-Chancellor in advance of the activity, and the cost of the entertainment can be claimed up to the limits set out on the Expenses Claim Form. See section 21 below for further details.

## **21 Hospitality**

**21.1** It may be appropriate to provide hospitality, e.g. lunch or dinner, for visitors where there is a 'valid business reason'.

**21.2** The general rules with hospitality are that:

- the ratio of University employees to external visitors must not exceed 3:1
- wherever possible hospitality should take place on the University premises, using the University's own catering and hospitality services
- although the University does not prohibit the purchase of alcohol when entertaining business visitors it should be at a reasonable cost (house wine or equivalent) and not involve excessive quantity (up to half bottle of wine per person or a couple of pints of beer)

*Please note:* Only alcohol consumed and invoiced with a meal can be claimed. Employees should be made aware that drinks from bars before a meal are not included.

**21.3** It is an HMRC requirement that, where entertainment is provided, the names of all recipients of the entertainment are recorded. Therefore, the following information must be shown on the Expense Claim Form:

- The name(s) of the attendee(s), noting whether they are an employee or visitors
- The organisation(s) which they represent
- The purpose of their entertainment (e.g. negotiation of contract)
- If the University's own services have not been used a reason as to why they were not used

- 21.4** Where the University is invoiced directly, the details above (listed in 21.3) must be appended to the Purchase Order/Invoice.
- 21.5** 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.
- 21.6** If the ratio of employees to visitors is exceeded then this may result in a taxable benefit in kind for the employee involved and for the University. If there is a tax liability, the University is obliged to declare the matter to the relevant tax authority.
- 21.7** 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, Director of Professional Service, Deputy Vice-Chancellor or Vice-Chancellor 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.
- 21.8** The University will only refund business entertainment costs which are judged to be reasonable for business entertainment. The amounts that the University considers reasonable can be found on the Expense Claim Form.
- 21.9** Business entertainment should **not** involve University employees only: external guests must be present.
- 21.10** Partners of University representatives should not be present unless visitors’ partners are also being entertained, and only then on an exceptional basis. Approval for partners to be present must be sought in advance from a member of the Senior Management Team.
- 21.11** Where several University employees entertain visitors, the bill should normally be met by the most senior employee present.
- 21.12** **Student events**
- 21.12.1** Student entertainment is permitted where the purpose of the entertaining is to further the business of the University. Employees may attend as long as the ratio of staff to students does not exceed 1:3 and the event is open to all students in a particular category, and that the cost per person attending the event does not exceed £10.
- 21.13** **Giving hospitality to employees/entertaining employees**
- 21.13.1** Any hospitality where the majority of attendees are University employees **MUST** take place on University premises. There are two kinds of hospitality:
- 21.13.2** *Business Hospitality*
- 21.13.3** The University can provide modest on-campus hospitality to employees where there is a valid business reason. This mainly occurs as:
- Refreshments during a meeting at the workplace:  
The provision of tea, coffee and biscuits (but no other food) can be reimbursed when the refreshments are bought for a business meeting.

- Working lunches

Modest working lunches for training events and formal minuted meetings are permitted where the timing and duration of the meeting unavoidably prevents attendees from having their normal personal lunch break.

In order to comply with HMRC rules, working lunches for staff members can only be claimed when lunch is consumed on University premises, and considered light (i.e. sandwiches/crisps/biscuits/soft drinks). It must be taken in the place where the training event/formal minuted meeting is held (i.e. a break in the meeting/event). If you are responsible for arranging refreshments, supplied by the University internal facilities, in connection with a meeting or training event which carries on through the normal lunch break, you should ensure that the total costs are modest.

Note that tea, coffee, biscuits, cakes etc. for employees not in connection with a business event as defined above is a personal expense and must not be charged to University funds.

**21.13.4** *Other employee hospitality (exceptional)*

**21.13.5** For the University to provide hospitality to employees without a valid business reason would normally result in a personal tax liability for the individual(s) involved, which the University will be obliged to declare to the relevant tax authority, exceptions to this would be out-of-the-ordinary, infrequent special celebrations to which all employees are invited e.g. a staff barbecue.

**21.13.7** Where hospitality is provided and employees are included, you must ensure that the paperwork clearly shows:

- the reason for the entertaining
- the nature of the entertaining and
- the names of the attendees, indicating clearly who are employees

**21.14** **Employee Christmas parties**

**21.14.1** The University does not allow the cost of individual Faculty or Professional Service Christmas events (e.g. lunch or dinner) to be funded from University funds. Any expenditure on an employee Christmas event is required to be funded by way of personal contributions from employees.

**21.15** **Other employee social events**

**21.15.1** For employee only events, when the event is primarily an employee social occasion where an employee is provided with food/drink/entertainment and the circumstances surrounding the provision of such food/drink/entertainment is not in connection with business travel (i.e. subsistence) or entertaining third parties for business reasons, such events should be funded by way of personal contributions from employees, and should not be met from any University funds.

**21.16** **Team/Department Events**

**21.16.1** It is recognised that on occasion, individual teams or departments may benefit from time together in order to discuss business matters away from the department (either utilising University facilities or external locations). Such events must be analysed as follows:

**21.16.2** The cost incurred in relation to an external event which involves meetings/discussions/workshops purely for business purposes and where an agenda and

action points are produced, will typically be regarded as a business expense and therefore the hire costs and reasonable subsistence costs will be regarded as business expenses. Travel costs can also be reimbursed subject to the usual temporary workplace tax rules. A copy of the agenda and action points must be retained by the Faculty or Professional Service.

**21.16.3** Events which solely consist of employees activities such a team-building exercises etc. are treated differently for tax purposes. Such events will result in a taxable benefit and must be reported to HR Payroll for inclusion in the University's annual PAYE Settlement Agreement.

**21.16.4** Combined events which include meetings/discussions/workshops for business purposes followed by employee activities such as team-building etc, should be dealt with as follows:

- a) The cost of the business elements should be identified as per 21.16.2 with copies of the agenda and action points retained by the department.
- b) Additional costs for team-building exercises etc. must be reported to HR Payroll for inclusion in the University's annual PAYE Settlement Agreement.
- c) Where it is not possible for the various costs to be easily analysed, full details of the event should be provided to HR Payroll in order for the Payroll Team to allocate costs as appropriate in line with HMRC expectations.

**21.16.5** Wherever possible, University facilities should be utilised to minimise costs.

**21.16.6** The University will not settle any tax liability on behalf of employees attending such events unless the event has been approved in advance by a Deputy Vice-Chancellor or the Vice-Chancellor on the basis that there is a strong business case for the expenditure before authorising it.

**21.16.7** Claimants making a claim for employee functions are required to enter on the claim:

- The names of each person present (including the Faculty or Professional Services to which each employee belongs)
- The purpose of the function
- The location
- Evidence of advance approval for the function by the Deputy Vice-Chancellor or Vice-Chancellor.

## **22 Gifts**

### **22.1 Gifts to employees**

**22.1.1** In general the University will not approve gifts given to employees using any University funds.

**22.1.2** The gift of a perishable item such as a bunch of flowers, box of chocolates or basket of fruit given to an employee to mark a non-work related significant life event i.e. bereavement, illness or death of a close relative is claimable provided the value does not exceed £50.00

**22.1.3** For gifts that recognise personal occasion (e.g. engagements, retirements, maternity/paternity celebrations, weddings, birthdays and leaving gifts), the University policy is that these should be treated as personal expenditure.

### **22.2 Gifts to non-employees**



- 22.2.1** 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.
- 22.2.2** 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). Prior approval for gifts must be given by the relevant Dean or Director.
- 22.2.3** Gifts to suppliers are not allowable.

## **23 Books, professional journals etc.**

- 23.1** Faculties and Professional Services should ensure that all books, newspapers and professional journals that are purchased or subscribed to for the benefit of the University are available for reference by all employees. Publications that are not available generally to staff are considered to be a personal acquisition, and therefore subject to tax and NICs which are payable by the individual to HMRC.
- 23.2** Purchases of books and subscriptions to journals or periodicals required for departmental use must be paid for by raising a University purchase order or using a University credit card rather than an expense claim.

## **24 IT related equipment**

- 24.1** IT Services has sole responsibility for the purchase of all hardware and software products on behalf of the University and all IT related requests must be directed to ITSAdmin as stipulated by the University Procurement Policy and Procedures as well as the University Financial Regulations.
- 24.2** Some IT consumables may be purchased via expenses please see the ITS Services purchasing guidelines on the intranet [here](#).
- 24.3** You may be provided with a portable data device, such as a laptop, iPhone or android tablet, to enable you to continue to carry out the duties of your employment when travelling on University business or working from home. As with mobile phones, these devices must not be used whilst driving.

Only incidental personal use of such devices is permitted and any such use must be kept to an absolute minimum. The University may review data content such as stored documents, browsing history etc. at any time.

Failure to comply with this policy may result in disciplinary action.

## **25 Communication**

### **25.1 Telephone calls**

- 25.1.1** 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.
- 25.1.2** Claimants must attach itemised statements in support of claims for business calls. Business calls must be highlighted on the itemised statements.

- 25.1.3** 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.
- 25.1.4** The University will not reimburse claimants for the purchase of personal mobile/home phone equipment or line rental.
- 25.2 Home internet costs**
- 25.2.1** In general, the University's policy is that payment should not be made for such connections. HMRC considers that home internet costs cannot be monitored for business/personal use and have therefore advised that payments in this regard are taxable on the individual without exception. The University policy is that payments should not be made for such connections.
- 25.4 Mobile phones**
- 25.4.1** The University will provide you with a mobile phone if a specific business need arises. The provision of a mobile phone will be in accordance with the University's IT Procedures, will be from an approved ITS Contract supplier and will be of a standard specification.
- 25.5 Mobile phone top up cards/pay as you go**
- 25.5.1** In no circumstances will provision of top up cards for 'Pay as you Go' type services be reimbursed.
- 26 Courses and conferences**
- 26.1** The University provides training courses to enable employees to improve their effectiveness at work. The University organises training courses in-house and the costs of these 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 subject to the '10-mile-rule'
- 26.2** 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 requisition process to avoid the need for an individual to bear the cost then seek reimbursement.
- 26.3** Normal authorisation procedures apply for external training courses, conferences and seminars. Attendance at a conference, course or seminar should normally be booked using a University purchase order or by University credit card. The costs of the course cannot be claimed through an Expense Claim Form as the level and type of cost is not in the 'incidental' category. Travel costs can be claimed on the usual Expense Claim Form.
- 26.4 Deans of Faculty and Directors of Professional Services should only approve an employee to attend a course or conference where it is relevant to the performance of the employee's duty. Costs are subject to the same travel and subsistence rules.**
- 27 Subscriptions to professional bodies**
- 27.1** The University will not normally bear the cost of personal subscriptions to professional bodies. However, where an individual's membership of a professional body can be demonstrated to result in wider benefit to the University, a Dean or Director may agree to meet the cost of the individual's subscription from University funds. Further information and guidance on how to claim can be found in the document library on the Payroll and Pension intranet page. (See 'Staff request for payment of subscriptions')

- 28 Miscellaneous**
- 28.1 Club membership subscriptions**
- 28.1.1** The University will not normally reimburse for club type memberships.
- 28.2 Provision of clothing and footwear (including uniforms)**
- 28.2.1** The provision of necessary clothing (including uniforms) and footwear is provided by the University to some employees. The clothing must bear a University logo. Detachable badges do not qualify.
- 28.2.2** The provision of such clothing will be arranged by the University with the exception of footwear which may be reimbursed by expense claim.
- 28.2.3** Uniform costs must not be claimed by way of reimbursement in cash.
- 28.4 Contributions or donations**
- 28.4.1** The University will not reimburse claimants for contributions or donations to another charitable organisation.
- 28.5 Relocation costs**
- 28.5.1** The University does not normally pay relocation costs.
- 28.6 New visa and NHS levy costs**
- 28.6.1** Please see **Appendix 2 - New visa and NHS levy costs**
- 28.7 Advance of cash to a third party**
- 28.7.1** Claimants must not, under any circumstances advance cash to a third party and then submit an expense claim for reimbursement.
- 29 Non-reimbursable expenses (miscellaneous)**
- 29.1** Throughout this Policy, items of expenditure which cannot be claimed under each key area of the Policy have been documented.
- 29.2** 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
- 30 Websites (Design and domain names)**
- 30.1** Expenditure relating to the design of websites and domain names cannot be reimbursed via expenses. All such expenditure should be approved in advance with the Marketing Department. Once approved by Marketing, the domain names must be purchased via IT

Services (ITSAdmin) using the preferred domain provider and hosting arrangements agreed in advance with Network and Systems. Cost and continuous subscriptions costs are borne by the Faculty or Professional Service requesting them.

**31 E-books and other electronic literature**

**31.1** Where electronic books and similar are purchased using University funds, those items are the property of the University and must be available for the University to use. In the situation where the e-literature is downloaded to hardware, the hardware must be either the property of, or readily accessible to, the University.

**32 Petty Cash**

Petty cash must not be used under any circumstances to reimburse an employee's expenses claim nor used for items that would normally be covered by an expense claim.

**33 Other matters**

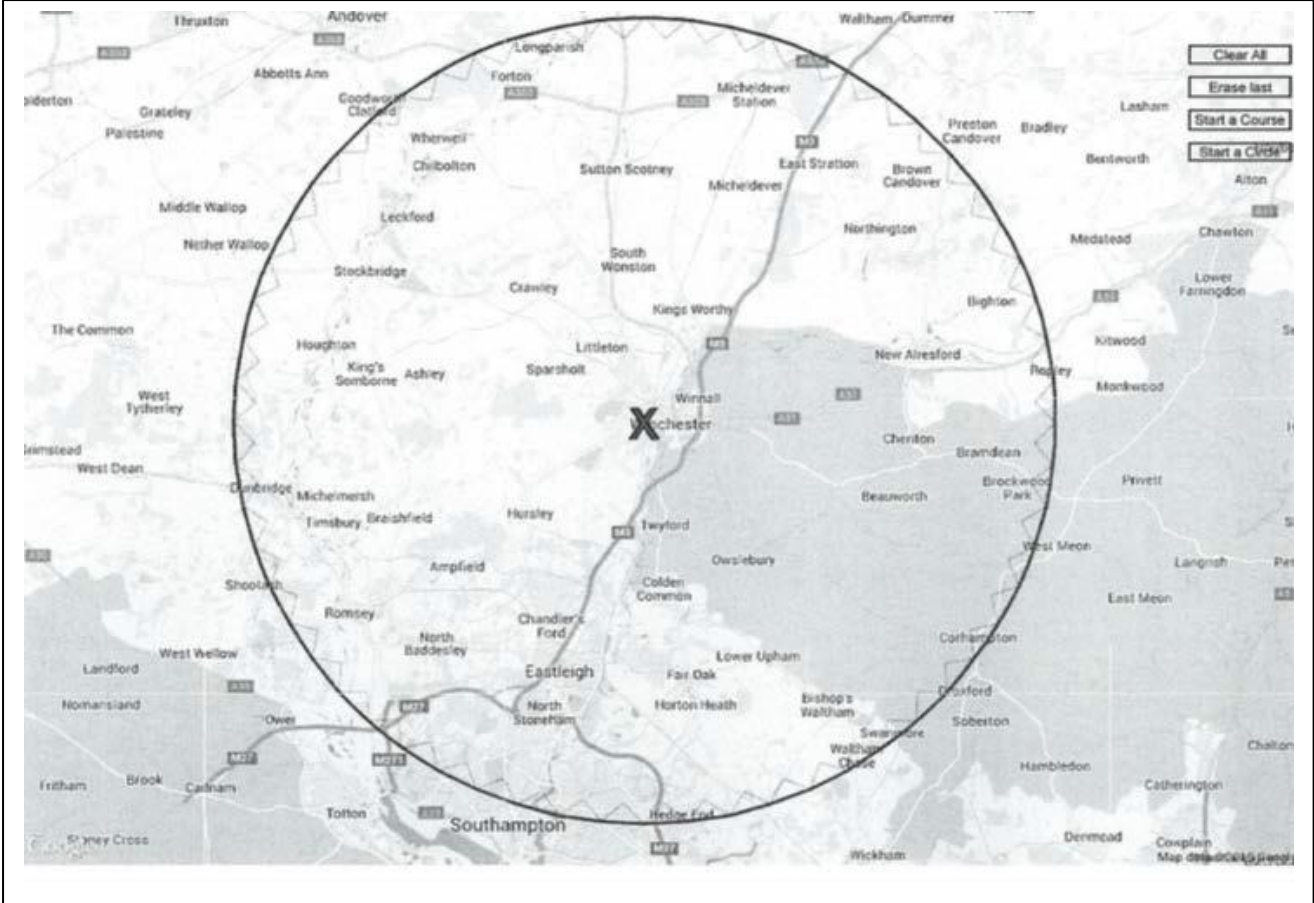
**33.1** This policy will be reviewed from time to time to reflect changes in legislation and other circumstances and these will be updated on the intranet in the Money and Finance pages.

**34 Ownership**

**34.1** All items purchased with University funds of any kind are and remain the property of the University. In the event that a member of staff leaves the University they must ensure that all such items remain with the University

# Appendix 1 - The "10 Mile" Travel Rule

A rough guide to the radius around campus for the '10-mile rule':



## Appendix 2 - New Visa and NHS Levy costs

Type of Expense	When coming to the UK	Extensions/Reapplications for continuing to work in the UK
New VISA Costs for New Employee coming to UK to work where individual normally lives outside UK and expense incurred within first 5 years of arrival	Allowable business expense – no tax or NIC due	Personal expense – tax and NIC due
New VISA Costs for Family members of New Employee coming to UK where employee normally lives outside UK and expense incurred within first 5 years of arrival	Allowable business expense – no tax or NIC due	Personal expense – tax and NIC due
NHS Levy Costs for New Employee coming to the UK	If incurred in <b>connection with allowable VISA costs</b> above – no tax or NIC due.	Personal expenses – tax and NIC due
NHS Levy Costs for Family members of New Employee coming to UK	If incurred in <b>connection with allowable VISA costs</b> above – no tax or NIC due.	Personal expense – tax and NIC due.