INCIDENTAL EXPENSES POLICY

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Purpose of Policy/Procedure

This Policy sets out the University's approach for the submission of claims for incidental expense claims incurred on approved University business. Approved University business might be funded internally or externally but will always be in support of the achievement of the University's strategic and charitable objectives. This Policy replaces the previous Expenses Policy

Scope of Policy/Procedure

The Policy applies to all University employees, and where appropriate to students and all others engaged in University business, who incur or are authorisers of incidental expenses, which the University has agreed to reimburse.

The Policy also applies to all bodies consolidated within the University's Financial Statements and therefore is applicable to all subsidiary companies and branches.

The Policy applies to all expenditure, incurred by, or on behalf of, the University irrespective of the source of funding, and covers all incidental business expenses paid personally, irrespective of the payment method, applying equally to purchase order/invoices, credit card transactions, and individual expense claims.

University employees and all others engaged in approved University business (Claimants) will be reimbursed for the actual and evidenced cost of expenses incurred wholly, exclusively and necessarily in the performance of University business as described in this Policy.

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University of Strathclyde Glasgow

University of Strathclyde

Incidental Expenses Policy

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1 Introduction

1.1 This document details the University policy for the submission of claims for incidental expenses claims incurred on approved University business. Approved University business might be funded internally or externally but will always be in support of the achievement of the University's strategic and charitable objectives.

1.2 The Incidental Expenses Policy ('the Policy') sets out the University's expectations and requirements of those submitting Incidental Expense Claims and those approving them.

1.3 The Policy has been prepared in accordance with all relevant His Majesty's Revenue and Customs (HMRC) legislation and guidelines.

2 Scope

2.1 The Policy applies to all University employees, and where appropriate to students and all others engaged in University business, who incur or are authorisers of incidental expenses, which the University has agreed to reimburse.

2.2 The Policy also applies to all bodies consolidated within the University's Financial Statements and therefore is applicable to all subsidiary companies and branches.

2.3 The Policy applies to all expenditure, incurred by, or on behalf of, the University irrespective of the source of funding, and covers all incidental business expenses paid personally, irrespective of the payment method, applying equally to purchase order/invoices, credit card transactions, and individual expense claims.

3 Principles

3.1 University employees and all others engaged in approved University business (Claimants) will be reimbursed for the actual and evidenced cost of expenses incurred **wholly, exclusively and necessarily in the performance of University business** as described in this Policy.

3.2 University expenditure should always be undertaken using a direct, University managed route rather than through personal expenses, which are expected to be used for incidental costs only. Most business expenditure should be incurred through University approved purchasing routes, principally University Purchase Orders raised on the Financial Management System (FMS) and University Purchase Cards, Incidental **expense claims are therefore limited to a maximum of £500. All travel and travel related costs must follow the procedures specified in the University's Travel Policy**. **An incidental expense claim should therefore be used to reimburse incidental expenses only**.

3.3 **In the interests of value for money and to support the appropriate use of public funds, and in recognition of the University's charitable status, Claimants are expected to be prudent in their spending and must ensure that economy, efficiency and effectiveness are achieved in respect of all incidental expenses incurred while undertaking approved University business. Authorisers are**

required to understand the requirements of this policy and be diligent in their review and approval of incidental expenses to avoid the University incurring any unnecessary expense.

3.4 In cases where there is a discrepancy between this Policy and conditions of funding from a Research/External sponsor then the more restrictive policy should apply.

3.5 University incidental expense claims are subject to audit by government agencies, internal and external auditors and other sponsors. The Finance Directorate will also undertake regular spot checks to ensure compliance. Thorough documentation and accounting for incidental expenses is essential.

3.6 Failure to comply with this Policy will result in reimbursement being 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 ensure reimbursement and minimise the possibility of further enquiries by Finance, Auditors or HMRC.

3.7 **The University reserves the right to recover incidental expenses where the spend, identified via retrospective checks, is deemed not in adherence with this Policy. Recovery of non-compliant incidental expenses will be achieved through deduction from the employee's salary (non-staff will be invoiced for the value of the non-compliant spend).**

Any attempt to submit or facilitate a false or inappropriate claim will be treated as a serious disciplinary matter.

3.8 The University is committed to the highest standards of openness and accountability and is committed to carrying out its academic and business functions in an honest and ethical manner.

3.9 The University is committed to the prevention of Bribery and to observing the provisions of the Bribery Act 2010 and will not tolerate bribery or other improper conduct either inside the UK or abroad, by employees or other individuals or organisations who perform services for or on behalf of the University. Please see the Anti-Bribery and Corruption Code of Conduct for further details: Prevention of Fraud

4 Tax Liability and Expenses

4.1 Tax Status of Expenses Reimbursed

Expenses incurred by employees, which are reimbursed by their employer, are taxable payments unless they are incurred wholly, exclusively and necessarily in the performance of their duties of employment.

4.2 Reporting

4.2.1 In the event of a benefit-in-kind charge arising (i.e. an expense allowed under this Policy but deemed taxable by HMRC), the University has a responsibility to inform both the Claimant and HMRC about the existence and the extent of the particular charge.

4.2.2 The University does this by providing, if appropriate, both the Claimant and HMRC with a copy of form P11D. The form P11D is produced annually and relates to transactions occurring during the tax year to 5 April.

4.2.3 The University also submits to HMRC details of the Income Tax and National Insurance it has paid on behalf of its employees annually through the Pay As You Earn (PAYE) Settlement Agreement.

5 Roles and Responsibilities

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

The responsibilities are defined as follows:

5.1 Incidental Expense Claimant

5.1.1 All Claimants must be familiar with this Policy to ensure compliance and prudent spending of University funds.

- Claimants whose incidental expenses will be charged to a sponsored project must also be familiar with the expense conditions of that project.
- The Claimant is also responsible for obtaining all proper documentation for each incidental expense. Typically, this documentation will be a receipt that identifies the incidental expense and reflects proof of payment.
- The Claimant is also responsible for adequately documenting the approved business purpose for each incidental expense (i.e., what/when/why/where).
- Whilst a Claimant may use a Proxy to initiate the claim on FMS the Claimant cannot delegate responsibility for the accuracy and completeness of the claim to the Proxy.

5.1.2 The approved business purpose must be specific and contain a clear description of the item being claimed, as this may be obvious to the claimant but not necessarily to an incidental expense authoriser or third-party reviewer.

5.1.3 When signing the claim form or submitting it online, the Claimant declares that:

- To the best of their knowledge, the incidental expense is compliant with this Policy and if the incidental expense is to be charged to a sponsored award, that the expense is compliant with all sponsor requirements/regulations.
- Expenditure has been incurred.
- Expenditure has not previously been claimed from the University through an earlier Incidental Expenses claim or any other means (e.g., Purchase/Travel Card) or any claim through any other organisation.
- Expenditure has been incurred wholly, exclusively, and necessarily in the performance of their duties of employment.

- **There are sufficient funds within the identified budget code to cover the claim, by confirming with the budget holder before incurring the cost**.

- No part of the claim relates to personal expenses or private business activities.

- Any costs relating to a spouse, partner or companion have been deducted before the claim is submitted.

5.2 Incidental Expense Authoriser

5.2.1 The person authorising the claim must be familiar with this Policy to ensure compliance and prudent spending of University funds. Authorisation should only be given only do so if they are fully satisfied that:

- The incidental expenses claimed represents a valid business expense in line with this Policy and appropriate use of University or grant funds.

- An adequate description of the incidental expense is provided (what/when/why/where).

- An appropriate budget code is present for each incidental expense item being claimed and there is sufficient budget to cover the claim.

- The claim is timeous and properly dated.

- Receipts are provided for all incidental expenditure claimed, adequately identifying the expense, and providing proof of payment (see 7.2.4).

5.2.2 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 incidental expense is to be charged to a sponsored project, that the claim complies with all sponsor requirements/regulations.

5.2.3 **If in doubt with regards compliance with this Policy, over a claim or part of a claim, the Authoriser should contact the Finance Helpdesk for further guidance prior to authorising the claim**.

5.2.4 Where an Authoriser requires the Claimant to amend a claim, the claim should be returned to the Claimant for amendment, and the claim then resubmitted to the Authoriser. The process for this is set out on the Finance web pages, and the mechanism used depends on whether claims have been submitted by a Claimant who has access to FMS or by a non-FMS user.

5.2.5 Claims should be authorised as soon as possible to minimise delay in settlement (see 7.4.1).

5.2.6 Any subsequent query on a particular claim from the University Auditors (internal and external) or any other regulatory body will be referred, in the first instance, to the incidental expense Claimant and Authoriser.

5.3 Payments of Incidental Expenses

5.3.1 The Finance Directorate is responsible for the reimbursement of incidental expenses and for monitoring claims to support compliance with this Policy.

5.3.2 The Finance Directorate also aims to support Claimants and Authorisers via the Finance Helpdesk with any questions arising from this Policy, or with any query relating to the reimbursement of incidental expenses.

6 Authorisation

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

6.2 The Authoriser of a claim will be the member of staff responsible for the budget from which incidental expenses are being claimed. **The Authoriser has the right and responsibility to query any claims**, regardless of the seniority of the Claimant relative to the Authoriser, to ensure compliance with this Policy. For certain senior staff a governance authorisation will also be required as well as the approval of the budget holder. Both authorisations are facilitated via workflow on FMS.

6.3 Self approval of incidental expenses is strictly prohibited.

6.4 Failure to follow these authorisation instructions will render the claim invalid.

7 Overview of Expense Payment Procedure

7.1 Format of Claim

All incidental expense claims should be submitted in a manner approved by the Chief Financial Officer (CFO). Staff and students with access to the University's Finance System (FMS), are required to submit expense claims using FMS. An expenses form is available on the Finance web pages for non-FMS users. Full guidance for both FMS and non-FMS users is also available on the Finance web pages.

7.2 Receipts

7.2.1 In order to comply with HMRC requirements incidental expenses will only be reimbursed on production of valid receipts which support the claim.

7.2.2 VISA, Mastercard, debit or credit card counterfoils and credit card statements **are not** an acceptable form for proof of purchase.

7.2.3 The Claimant is expected to obtain original receipts for all incidental 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 supplier name
- itemised list and unit price of the purchased items

- the total amount paid
- VAT number/amount (where applicable)

7.2.4 The University recognises that it may not always be possible to obtain a receipt. In the event of lost or missing receipts the Claimant should seek, where possible, duplicate receipts.

7.2.5 Non-attachment of receipts will mean that items are disallowed from the claim if the level of spend for each item without an appropriate receipt is greater than £5. Full explanation for non-attachment of receipts must be recorded on the FMS claim. In exceptional circumstance the Head of Department can request via the Finance Helpdesk for the unreceipted element of the claim to be paid subject to employment taxation, resulting in the amount reimbursed to the claimant being reduced by the employment tax costs (both employee and employer costs).

7.2.6 Following upload of digital copies of receipts and the successful processing and payment of the claim, all receipts should be destroyed by the claimant.

7.3 Proof of Payment

7.3.1 The Claimant is expected to obtain proof of payment for all incidental expenses for which they plan to request reimbursement.

7.3.2 Proof of payment may take many forms but must demonstrate that payment was tendered and must identify the means by which payment was tendered by the Claimant.

7.3.3 The University will not reimburse claims where payment has been made by the claimant using gift vouchers, reward points or payment methods of a similar nature.

7.4 Time Limit

7.4.1 Claims should be submitted as soon as possible, and in any event, **claims must be submitted within one month of the incidental expense being incurred**. The incidental expenditure is then included in the correct accounting period and is captured for the purposes of financial reporting to internal budget holders and external funders. Claims submitted out with this timeframe without disclosure of exceptional circumstances and subsequent approval of the relevant Dean or Professional Services Senior Officer will not be paid by the Finance Directorate.

7.4.2 The Claimant should also be mindful of any end dates of time-limited external grant funding and of the University's financial year end on 31 July. All expenses for that year, where possible, should be claimed **prior to year-end** to ensure that the expense is appropriately captured in the financial statements and in the department's budget for the correct financial year.

7.5 Claim workflow

7.5.1 Claims submitted through FMS, are subject to several programmed controls to help ensure correctness and completeness at the point of input by the Claimant and at the point of authorisation by the Authoriser. Issues will generally be identified and dealt

with within the FMS workflow. If this is not possible, the Finance Directorate may contact the Claimant/Authoriser directly.

7.5.2 Claims submitted by non-FMS users are subject to certain checks by the Finance Directorate before being uploaded to FMS for workflow to the Authoriser. Finance colleagues may contact the Claimant, the Authoriser, or a Departmental contact to discuss any issues with the claim.

7.6 Payment of Claim

7.6.1 The Finance Directorate will make payment on receipt of a correctly completed and fully approved claim, in the next incidental expenses payment cycle.

7.6.2 Claims will be reimbursed in sterling (GBP), by direct credit to the Claimant's nominated bank account. For staff this will be to the account that their University salary is paid into.

7.7 VAT

In circumstances where VAT may be reimbursed to the University, the claim should clearly identify VAT that has been incurred. Any VAT incurred on an incidental expense claim should be detailed in the supporting receipt that forms part of the incidental expense claim. Care should be taken where incidental expenses are incurred overseas to ensure the incidental expense claim accurately details where the expense has been incurred and VAT is not inaccurately included in an incidental expense claim.

7.8 Foreign Currency

Where incidental expenses have been incurred in a currency other than £ sterling, the claim may be made in that currency. Exchange rates held in FMS, will be used to convert incidental expenses to their £ sterling equivalent for payment. However, to minimise the impact of any exchange rate fluctuations on the Claimant, the Claimant can identify the exchange rate prevalent at the time the expense was incurred and convert back to the GBP equivalent for input.

8 Claim Categories

8.1 Agile and Flexible Working

8.1.1 Staff taking advantage of the University's agile or flexible working policies are required to arrange a home work space which meets the requirements of the Safety, Health & Wellbeing Team for safe home working **at their own expense**. **The University will not pay for a home desk, chair, monitor or other non-portable work aids, except in the case of reasonable adjustments in accordance with the Equalities Act 2010**. The policy permits for a reasonable adjustment risk assessment to be undertaken for colleagues with additional support requirements to work at home.

8.1.2 The University's policy is that payment shall not be made for home internet connections.

8.1.3 The University's policy is that payment shall not be made for home telephone line rental or calls, or for calls made on personal mobile devices.

8.1.4 The University shall not reimburse Claimants for the purchase of personal mobile/home phone equipment.

8.1.5 See the Flexible Working policy and Agile Working Toolkit for more information:

8.2 Business Entertainment

8.2.1 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. Please refer to further guidance in the Policy for the Offering or Receipt of Gifts, Hospitality or Other Benefits

8.2.2 In this instance, if the event is for business purposes (and this can be clearly demonstrated) then no taxation will arise on the entertainment provided to the attendees. **The ratio of University employees to external guests is a critical factor in determining whether such expenses are taxable**.

8.2.3 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.

8.2.4 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.

8.2.5 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 Executive Dean or Professional Services Senior Officer 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.

The separate expense types of "Business Hospitality – 3:1 External Ratio Exceeded" for dinner, drinks or lunch should be selected and a copy of the approval email from the relevant Executive Dean or Professional Services Senior Officer should be attached to the claim. The expense claim ID should also be sent to the tax enquires mailbox (finance-taxenquiries@strath.ac.uk) so that the liability can be captured in the relevant tax return. Any tax liability will be funded by the host department. If no prior approval from the relevant Executive Dean or Professional Service Senior Officer has been sought, then the claim is invalid and the University will not reimburse the claim.

8.2.6 The University will only refund business entertainment costs which are judged to be reasonable. The University considers the following amounts reasonable for business

entertainment: Lunch £25 per head (inclusive of all refreshments) Dinner £50 per head (inclusive of all refreshments).

8.2.7 In line with the University's Alcohol, Drugs and Other Substance Misuse 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.

8.2.8 Claimants making a claim for business entertainment costs are required to enter on the claim:

- The names of each person present (including the names of University employees and their associated department)
- The organisation each person present represents
- The purpose of the entertainment and the business reasons
- The location at which the expenses were incurred

8.2.9 Where the University is invoiced directly, the details above must be appended to the Purchase Order/Invoice.

8.2.10 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 a third-party reviewer.

8.3 Staff Annual and Other Staff Social Events

8.3.1 The University will allow the cost of a staff annual social event (e.g., lunch or dinner) to be funded from certain University funds up to the value of £25 per employee per tax year. The type of funds that should be utilised for this purpose must be funds that have been established via University income generation activity and not Scottish Funding Council funds or earmarked Research and Knowledge Exchange grant funds. **Any expenditure on a staff annual social event over and above the £25 per employee is required to be funded by way of personal contributions from staff.**

8.3.2 For staff only events, when the event is primarily a staff social occasion (excluding staff annual social event) 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 hospitality reasons, **such events should be funded by way of personal contributions from staff, and should not be met from any University funds.**

8.4 Staff Working Lunches

8.4.1 Working lunches for employees can only be claimed when lunch is consumed on University premises and considered to be necessary due to the length or nature of the meeting.

8.4.2 It is permitted to provide light refreshment (i.e., sandwiches/soft drinks) at these official meetings. It must also be taken in the place where the meeting is held (i.e., during a break in the meeting **not** after the meeting has finished) and this may require to be evidenced to HMRC via copies of the business agenda for the meeting.

8.4.3 The additional tax burden of working lunches where the occasion does not fall into the categories stated at 8.4.1 and 8.4.2 can result in a significant additional charge to the overall cost of the event.

8.4.4 The University will only settle any tax liability on behalf of employees attending such events if the event has been approved in advance via email by the appropriate Executive Dean or Professional Services Senior Officer on the basis that there is a strong business case for the expenditure before authorising it.

A copy of the approval email from the relevant Executive Dean or Professional Services Senior Officer should be attached to the claim. The expense claim ID should also be sent to the tax enquires mailbox (finance-taxenquiries@strath.ac.uk) so that the liability can be captured in the relevant tax return. Any tax liability will be funded by the host department. If no prior approval from the relevant Executive Dean or Professional Service Senior Officer has been sought, then the claim is invalid and the University will not reimburse the claim.

8.5 Away Days/Strategy Days/Team Building Events

8.5.1 A tax charge can attach to a Claimant provided with food and/or drink free of charge at a staff only meeting or function out with the University's business premises in circumstances not in connection with business travel, or entertaining third parties for business reasons.

8.5.2 There requires to be clear evidence to support the view that there is a genuine business reason for holding the event. However, to be able to take this view, background documentation leading up to, and used at, the event such as internal emails and the formal agenda will be used to consider the business content and any 'reward' element enjoyed by attendees.

8.5.3 An event may be wholly business if it consists of only workshops or team building exercises, but where there are other more recreational elements, these must be treated as non-business. Where food has been provided as part of the event this can be treated as business whereas food provided after the event such as a meal will be treated as non-business.

8.5.4 HMRC may challenge some or all the costs as taxable in the hands of employees where:

- The event could be perceived to be a reward for employees, rather than "wholly, exclusively and necessarily" in doing their job.
- Recreational activities are more than just 'incidental' to the main purpose of the event.
- There is no clear justification for an off-campus location.

8.5.5 The additional tax burden of staff functions which do not meet the HMRC criteria of 'wholly exclusively and necessarily incurred in performance of their duties' can result in a significant additional charge to the overall cost of the event.

8.5.6 The University will not settle any tax liability on behalf of employees attending such events unless the event has been approved in advance via email by the appropriate Executive Dean or Professional Services Senior Officer on the basis that there is a strong business case for the expenditure before authorising it. Any tax liability will be funded by the host department. **If no prior approval from the relevant Executive Dean or Professional Service Senior Officer has been sought, then the claim is invalid and the University will not reimburse the claim.**

8.5.7 Claimants making a claim for staff functions are required to enter on the claim:

- the names of each person present (including the University department to which each employee belongs)
- the purpose of the function
- the location
- evidence of advance approval for the function by the appropriate Executive Dean or Professional Services Senior Officer as appropriate.

8.6 Graduation Balls & Award Ceremonies

8.6.1 Staff attending a graduation ball/awards ceremony are expected to meet the ticket costs of these events personally.

8.6.2 Only if the Claimant's attendance at the event is documented as mandatory as part of their duties (that is, to represent the University), as opposed to optional, shall the University reimburse any ticket costs.

8.7 Other Expenses

8.7.1 Conferences and Training Courses

The University provides training courses to enable employees to improve their effectiveness at work. The University organises training courses inhouse 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 in accordance with the procedures specified in the University's Travel Policy.

8.7.2 Conference and course fees which relate specifically to the individual's area of work may be reimbursed in full if attendance is approved by the Head of Department in advance. Evidence of this approval should be attached to the claim. Departments are, however, encouraged to use the University requisition process to avoid the need for an individual to bear the cost then seek reimbursement.

8.8 Subscriptions to Professional Bodies

8.8.1 The University will not normally bear the cost of personal subscriptions to professional bodies. However, where an individual's membership of a professional body is a stated requirement of the employee's role when advertised and is listed in HMRC's approved Professional organisations and learned societies then payment is allowable. **Only one HMRC Professional organisation subscription can be claimed in each financial year by each University employee.**

8.8.2 Where employees have borne the cost of professional subscriptions, they are advised that they can claim tax relief for these subscriptions direct from HMRC so long as the professional body appears on their designated list. See HMRC guidance for more information:

8.9 Hire of Clothing for an Event

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.

8.10 Relocation costs

The University has a policy for the payment of relocation costs. Claims for relocation expenses **must be submitted in line with the Relocation Policy** available on the University website with further guidance available on Guidance on Relocation Claims

8.11 Incidental Travel Expenditure

All travel and travel related costs **must follow the procedures detailed in the University's Travel Policy**, which allows for the use of an expense claim to reimburse incidental travel expenses **only in limited circumstances** such as:

- UK Rail travel where Scotrail booking system or paying by Purchase or Travel card are not an option
- Other UK travel using public transport (i.e. bus, ferry, underground)
- Other travel whilst abroad (i.e. bus, ferry, taxi) but excluding air and international rail)

For more details, please refer to the Travel Policy.

8.12 Personal Vehicle Mileage

Anyone wishing to drive a personal vehicle on University business must comply with the Management of Road Risks OHS Standard before driving and claiming costs.

8.12.1 Staff are expected to avoid single occupancy car journeys wherever possible. Measures to support this include:

- Prioritise the use of public transport.
- Use departmental vehicles or the University electric pool cars before using personal vehicles.
- Car share if multiple people are going to the same destination.

8.12.2 Where use of a personal vehicle presents the only feasible option – e.g. due to disability or health reasons, or a lack of public transport connections – staff may claim personal vehicle mileage costs in line with HMRC guidance:

8.12.3 Mileage reimbursement covers fuel, maintenance, insurance, transportation, and operating costs. These will not be reimbursed separately.

Full details of the journey, including date, reason for journey, starting points and destinations, must be shown in the appropriate section of the claim.

Mileage Rates per mile:

- For cars and vans: 45p for the first 10,000 miles, then 25p thereafter
- Additional Passenger rate of 5p per mile - for cars only
- Motorcycles: 24p for the first 10,000 miles, then 24p thereafter
- Bicycles: 20p for the first 10,000 miles, then 20p thereafter

8.12.4 Parking Costs

Parking costs incurred whilst travelling on University business can be reimbursed on the submission of supporting receipts. The University will not pay the cost of any Claimant's University car parking permit.

8.12.5 Road Tolls

Receipts should be submitted where possible, but it is recognised that for this type of expense, receipts are not always available.

8.12.6 Bicycle (Privately Owned)

Business mileage cannot be claimed if the bike used for business travel is on loan through the University's Cycle to Work Scheme, or if the journey is done using the University's discounted OVO bikes membership.

It is the cyclist's responsibility to ensure the bicycle is roadworthy. The University will

not accept liability for any consequences arising from failure to do so.

9 Disallowed Expenditure

9.1 Subscriptions to Journals or Periodicals

Where journals or periodicals are required for departmental use, they 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 a personal acquisition.

9.2 Club Membership Subscriptions

The University will not reimburse for club type memberships.

9.3 Provision of clothing and footwear (including uniforms)

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

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

9.4 Payment to Third Parties

Claimants must not, under any circumstances, pay an individual or company for administrative or professional services (including human study volunteers) from their own personal funds and then seek reimbursement via an expense claim. Such payments to third parties may be liable to tax and national insurance deductions. All such payments must be referred to, in the first instance, to HR for processing on an individual basis.

9.5 Advance of Cash to a Third Party

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.

9.6 Contributions or Donations

The University will not approve or reimburse Claimants for contributions or donations made to another charitable organisation using University funds.

For contributions or donations, the University policy is that these should be treated as personal expenditure.

9.7 Gifts to Employees

The University will not reimburse any expenditure on gifts, given to employees, from any University funds.

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

9.8 Gifts to Non-Employees

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 Policy for the Receipt of Gifts, Hospitality and Other Benefits.

Gifts to suppliers are not allowable.

9.9 Other Expenses That Cannot be Claimed

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

Though not an exhaustive list, the following expenses are also non-reimbursable. The University considers these expenses to be either personal, unnecessary, or avoidable expenses incurred during University business:

- Barbers/Hairdressers
- Personal toiletries
- Personal clothing and accessories
- Luggage items (suitcases/briefcases) for whatever purpose
- Recreational Entertainment (sightseeing fares, theatre tickets, entry fees)
- Souvenirs from travel
- IT equipment and hardware, including mobile phone handsets
- Office equipment
- Stationery
- Childcare
- Pet care

10 Dissemination of this Policy

10.1 This Policy will be regularly reviewed and updated.

10.2 The Policy will be made available to all University Court members, Staff, Students and any other party undertaking approved University business.

10.3 The Policy will be published on the University's web site.