

Summarised Expenses & Benefits Policy

Introduction

1. This summarised policy applies to all staff of the University of Aberdeen claiming expenses and benefits incurred in connection with University business. It is essential that all expenses and benefits claimed demonstrate value for money, are appropriate and can withstand external scrutiny. It is the responsibility of all staff to ensure best value is achieved in all circumstances. This policy applies to all expenditure from all Schools or Professional Services, regardless of funding source. Full details can be found in the **Expenses and Benefits Policy** in the [Policy Zone](#) of the University's StaffNet website.
2. Expense claims are intended for reimbursement of travel, subsistence and accommodation costs only. Purchases of goods and services should be dealt with through normal University policies and should not be included on expense claims.
3. All expense claims must be authorised by the budget holder or line manager if the claimant is the budget holder and must be supported by original detailed receipts (the customer copy of a credit or debit card receipt is not acceptable). For expenses incurred in foreign currency the amount must be converted and the claim processed in GBP. The applicable conversion rate is the actual rate of exchange received (including any transaction fee) and must be noted on the supporting receipt or the transaction line.
4. An individual can claim an expense from one funder only i.e. if claiming an expense from the University the individual cannot claim the same expense from another organisation, and vice versa. This does not prohibit the University from recharging the expense claim to another organisation.
5. Expenses reclaimed from the University cannot also be claimed as Employment Expenses in an employee's tax return.

Annual Staff & Student Events

6. It is recognised that Schools and Directorates would want to organise induction or retirement events. These inclusive events should be agreed in advance with the relevant line manager. Schools and Sections may also wish to organise a one off event, for example to reward staff in recognition of a successful event or operational activity, or a Christmas party, such events should be restricted to one per year.
7. For events held on campus, catering (including beverages) must be provided the University's internal caterers. Total expenditure should not exceed £20 per head per event, including alcohol (limited to £15 per head).

Business Entertainment

8. The UK Bribery Act 2010 makes it an offence to accept or offer a bribe. University employees must ensure that hospitality either received or given does not affect, or are perceived to affect, the outcome of business or research activities. Any gift received with a value over £50 must be recorded in the University's Corporate Gift and Hospitality Register.
9. Necessary costs of entertaining business contacts will be reimbursed on production of receipts. For this purpose, "business contacts" do not include other employees of the University or of any organisation or company associated with the University. The following information must be shown on the claim form: -
 - a. the name(s) of attendees;
 - b. the organisation which they represent and,

c. the purpose of the entertainment

10. The number of University attendees to external attendees should be no more than 5 University attendees to each external attendee.
11. It should be noted that all entertainment expenditure must be authorised by the line manager before it is incurred. The University will accept claims for alcoholic beverages at a reasonable level, currently £15 per head per event.

Working Lunches

12. Working Lunches must be provided the University's catering facilities. Where the provision of food and refreshments is from external suppliers, tax and NIC charges may arise.

Subsistence - Receipted

13. If your duties require you to travel you are entitled to claim the additional cost of meals taken on route unless you are attending a catered conference. Only the costs of meals taken in the course of business journeys will be borne by the University. You may claim the actual, reasonable costs of food and non-alcoholic drink, supported by receipts, to a maximum of:

Breakfast - £13.00

Lunch - £20.00

Dinner - £30.00

14. The cost of breakfast can be claimed only if it is not included in the cost of overnight accommodation when staying away from home on University business, or if travel arrangements require the claimant to leave their home prior to 6am whilst on a University business trip, and they do not usually leave their home prior to this time.

Subsistence – Non-Receipted (Scale Rates)

15. For Transnational Education TNE activities of at least 7 continuous days (including travel), the University may permit the use of HMRC Benchmark Scale rates (per diems) for subsistence instead of reimbursement of actual costs.
16. Rates can be found on the UK Government website by searching for "HMRC worldwide subsistence rates". The rate applicable to the specific city must be used, if not listed, the rate for the nearest city or the country level rate should be used – whichever is lower.
17. Where any meal is provided, for example, a working lunch, the scale rate for that day must be reduced accordingly. This is an HMRC requirement and applies to all meals.
18. The use of scale rates prevents separate claims for sundry items such as gratuities, laundry and other incidental expenses.
19. For partial days spent overseas (for example, arrival or departure days), the relevant HMRC scale rate may be claimed with appropriate deductions for meals as required. This is an HMRC requirement.

Hotel Accommodation

20. It is recommended that all accommodation should be booked via the University's travel provider unless our provider cannot facilitate the booking or where value for money can be demonstrated by using an alternative supplier. Where accommodation costs exceed £1,000, a quote must be obtained from our normal provider to show that an alternative provider is less expensive. It is recognised that multiple bookings for field trips may need to be treated as exceptional cases.

21. When you are travelling on business you should obtain accommodation in a reasonable quality hotel. The following pricing guideline should be applied to accommodation costs when booking hotels:
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|---|----------------------|
| UK hotels (excluding London) | up to £150 per night |
| Overseas | up to £200 per night |
| London and Edinburgh hotels (including major overseas cities) | up to £250 per night |
22. If these prices are unachievable approval from your line manager should be obtained prior to booking.

Travel Expenses

23. It is recommended that all travel is booked through the University's travel provider. Other providers may be used where value for money can be demonstrated. Where travel costs exceed £1,000, a quote must be obtained from our normal provider to show that using an alternative source is less expensive.
24. You may claim the costs of necessary business travel. All travel should be booked in advance and take advantage of reduced rates when possible and is subject to budget holder and then line manager approval.
25. All staff and students must register travel involving travel for business purposes with the University's Insurance Section prior to departure. Further information and an online registration form can be found under [Insurance](#) in Working Here Section of StaffNet.
26. Staff undertaking overseas travel should refer to the **Overseas Travel Policy**, the information on [Travelling Overseas on University Business](#) in the Working Here Section of StaffNet, and should check current travel advice provided by the Foreign and Commonwealth Office prior to departure. In addition, if staff are travelling on business for an assignment of two weeks or more, they should reference the **Internationalisation Policy**. Current versions of all policies can be found online in the [Policy Zone](#).

Rail fares

27. Rail travel should normally be tourist or economy class or standard class. First class rail travel will only be granted on an exceptional basis e.g. health or disability reasons.

Air fares

28. All domestic and short haul flights (less than 12 hours in length, inclusive of airport stop over time) should normally be economy or tourist class. However premium economy maybe allowable if prior permission is granted.
29. First and business class travel may only be approved for flights of longer than 12 hours duration, (inclusive of airport stopover time) and when working on day or arrival or return, or for shorter flights on an exceptional basis e.g. health or disability reasons. All first or business class air travel must be approved before reservations are made. All student travel should be at economy or tourist class.
30. Whenever possible tickets should be booked in advance (at least 14 days) in order to reduce costs and take advantage of low fares. When booking directly, a variety of carriers should be considered to ensure value for money is achieved. Travel by first or business class must be booked a minimum of 14 days in advance of travel and open tickets should not normally be purchased for these flights. All staff have responsibility to ensure good use of funds and best value is achieved regardless of the funding source.
31. "Trading down" of travel tickets, i.e. travelling by a lower class in order to claim an extra ticket for a family member or friend, is not permitted.
32. Details of any rail and flight costs for which reimbursement is sought should be reported on the claim form, as for other public transport expenses.

Taxis

33. Use of taxis for business purposes is an allowable expense, but due to the cost implications, taxis should not be used for journeys of excessive length nor when a reasonable method of public transport is available e.g. underground. It is not permissible to claim for taxi journeys from home to the normal

place of work (or the return trip) as this gives rise to a taxable benefit. Taxi usage between campuses where the free University subsidised bus service is available is not allowable except in extenuating circumstances.

Using your own car on business

34. If you use your own private car, other than for travel within Aberdeen, on University business you must seek prior authority to do so from your manager. You should ensure that your insurance cover extends to business use and the insurer should, if necessary, be asked to endorse the certificate to confirm that driving in the performance of the University's business is covered by the insurance policy.
35. Before travelling, staff are required to compare standard (as appropriate) rail travel costs, and, if cheaper, should opt for rail travel when a direct rail service is available. Alternatively, if rail travel is not available, the cost of car hire (including fuel and other charges) should be considered, once again the cheaper option must be taken. If for any reason, a more expensive mode of transport is chosen, the cost of the cheaper alternative will be reimbursed.
36. Where authority is granted by the University, expenses incurred whilst on University business will be reimbursed (the mileage allowance is detailed in Appendix A). Where public transport is not readily available, the University prefers that a hire car be used. Where mileage allowances are claimed, cumulative mileage totals must be recorded on the claim form.

Gifts

37. The UK Bribery Act 2010 makes it an offence to accept or offer a bribe. University employees must ensure that gifts either received or given do not affect, or are perceived to affect, the outcome of business or research activities.
38. The University will allow gifts to external parties; however, gifts of cash are not permitted. A gift must not exceed the Inland Revenue limit of £50 to an individual recipient in any given year. Gifts in excess of £50 are treated as a taxable benefit, with the University responsible for reporting and paying any tax liability. Gifts should be purchased through normal University procedures and not claimed on expense forms.
39. University employees offered gifts or hospitality in excess of £50 must report these to their line manager prior to acceptance. If gifts or hospitality in excess of £50 are accepted these must be recorded in the University's Corporate Gift and Hospitality Register maintained within Schools/Sections.

Non-Allowable Expenses

40. Expense claims are intended for reimbursement of travel, subsistence and accommodation costs only. Purchases of goods and services should be dealt with through normal University policies and should not be included on expense claims.
 - a. **Alcohol** - the University will **not** reimburse expenditure for alcoholic beverages, unless for entertaining "business contacts", as detailed under the entertainment section or for annual staff and student events.
 - b. **Payments to Individuals** of any sort are not permitted. These should be processed through the appropriate channels, e.g. Human Resources, Studentships, Accounts Payable. This includes the purchase of vouchers as prizes, student awards or for issue to research volunteers.
 - c. **Other Non-Allowable Taxable Benefits** include: kennel boarding for pets, travel cards, top up vouchers for mobile telephones, home telephone line rental or private calls, personal mobile telephone contracts or private calls, personal broadband internet access, membership to airport executive lounges or such like, parking fines or speeding tickets, carbon offset charges, commuting from home to normal place of work, personal membership subscriptions unless a requirement for third party accreditation purposes, and personal entertainment e.g. books, boxsets, movies, etc.

Allowable Benefits

41. Details for claiming other allowable benefits can be found in the full Expenses & Benefits Policy. These items include:
- a. Car Parking
 - b. University vehicles for business purposes only
 - c. Training courses
 - d. Publications
 - e. Provision of a mobile telephone
 - f. Use of office equipment at home
 - g. Medical and dental examinations
 - h. Job related accommodation
 - i. Relocation expenses as described in the Relocation Expenses Guidance policy
 - j. Uniforms
 - k. Childcare

Appendix A - Current rates and limits for expenses

Maximum amount claimable through petty cash	£40
Mileage rates Employees driving their own cars: - Up to 10,000 miles - Above 10,000 miles Motorcycle Bicycle	55p 25p 24p 20p
Subsistence Maximum Allowance - Breakfast Maximum Allowance - Lunch Maximum Allowance - Dinner	£10 £15 £25
Removal Expenses Tax Free Allowance	£8,000
Spectacles for display screen operators: maximum contribution to costs	£50