



Expenses & Benefits Policy

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Introduction

1. This policy applies to all staff of the University of Aberdeen claiming expenses incurred in connection with University business. It is essential that all expenses claimed demonstrate value for money, are accompanied by appropriate receipts 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, regardless of funding source.
2. The policy reflects the need to run our operations efficiently, keeping paperwork to a minimum, while complying with tax and other legal obligations. The Policy details items that can be claimed through the expenses process – if an item is not listed it should be assumed to be non- allowable and further advice should be sought from the Finance Directorate. Appendix C provides examples of nonallowable items – it is not an exhaustive list.
3. The updated rates are applicable for journeys made on or after 1st February 2026.

UK Bribery Act 2010

4. The UK Bribery Act 2010 makes it an offence to accept or offer a bribe. A bribe can be in the form of a financial or other advantage and can include gifts, expenses or hospitality (bona fide hospitality or similar business expenditure that is reasonable and proportionate are not included). University employees must ensure that any gifts or hospitality either received or given do not affect, or are perceived to affect, the outcome of business or research activities. This includes expenditure on expenses. Any gift received with a value over £50 must be recorded in the University's Corporate Gift and Hospitality Register ([note139](#)).

Travel Insurance & Advice

5. All staff and students must register travel for business purpose 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.
6. 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](#).

Authorisation of expense claims

7. Expenses claims are managed through the Finance system and must be entered into the system by the claimant. A workflow process enables the authorisation by the budget holder or the line manager if the claimant is the budget holder and selects a sample of expense claims to be audit check by Finance.
8. Any attempt to submit a false claim will be treated as a serious disciplinary offence that may lead to dismissal.
9. You may claim the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of the duties of your employment. 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. You are expected to minimise costs by achieving best value without impairing the efficiency of the University.
10. Authorisers must ensure that all expenditure relates to university business, is in line with this policy, is coded correctly and where necessary, legible receipts have been attached to the claim. A flowchart showing the process is included in [Appendix A](#). Incomplete claims will be rejected and

returned to the claimant. Expense claims should only be used to claim travel expenses, subsistence costs and other out of pocket expenses. Claims should not contain purchases of equipment etc. unless in exceptional circumstances. Purchases via expense claims will not take advantage of national contracts with substantial discounts or potential VAT reclaims and also risk PAYE and NIC being levied on transactions where proof of business use does not meet HMRC requirements. Examples of non-allowable expenses are detailed in [Appendix C](#).

11. Business expenditure is normally reimbursed by electronic transfer to your bank account, and, for certain individuals, by corporate credit card. The guidance set out below should be followed in respect of each of these methods of payment.

Expenses on which you do not pay tax

12. Except where otherwise provided in this policy, no tax or NIC liability arises in respect of expenses claimed in accordance with the above procedures and no details need be reported in employees' tax returns. Other expenses are covered either by:
 - an exemption for paid or reimbursed expenses that cover items such as travel, subsistence, business entertainment, fees and subscriptions; or
 - a statutory expense exemption for Mileage Allowance Payments; or
 - a "PAYE Settlement Agreement" under which the University pays all income tax due on your behalf, and any NIC liability arising.
13. Where the policy indicates that an exemption applies, no tax or NIC liability will arise to you.
14. Similarly, where the policy indicates that a PAYE Settlement Agreement applies, no tax or NIC liability will arise.
15. If you incur any business expense or wish to receive any benefit which is not included in this policy, or you have a query relating to the policy, refer in the first instance to your manager who will, if necessary, refer to the Finance Section for guidance. All contact with the HMRC will be conducted by the Finance Section.

Benefits on which you pay tax

16. Employees will be liable to income tax on any of the following benefits which the University provides:
 - Accommodation and related benefits;
 - Loans;
 - Personal use of University vehicles;
 - Relocation expenses above the HMRC tax free limits or if the member of staff does not relocate to the Aberdeen city or shire areas
 - Employment Visas in certain circumstances
17. The University will provide a statement after the end of each tax year showing the taxable value of each benefit.
18. A return on "form P11D" will then be made to the HMRC by 6 July following the end of the tax year so that they may amend your PAYE code or make other arrangements to collect the tax. A copy of this return will be given to you by the same date for the purposes of your tax return.
19. No tax or NIC liability arises in respect of expenses claimed in accordance with the terms of this

policy and details do not need to be reported on in your tax return. If in doubt, or an item is not specifically mentioned within this policy, contact the Finance Directorate for further advice in advance of incurring the expenditure. Examples of non-allowable expenses and benefits are listed in [Appendix C](#) - please note this is not an exhaustive list.

Expense payment procedure

Corporate credit cards

20. The University may, at its discretion, issue corporate credit cards to certain individuals for business use. The normal procedures for reclaiming business expenditure, as set out in this policy, will apply to corporate credit card expenditure.
21. Corporate Credit Cards must not be used for relocation expenses. All relocation expenses should be claimed as detailed in the Relocation Expenses Guidance Notes found online in the [Policy Zone](#).
22. For additional information please refer to the [Expenses & Advances](#) information found within Finance in the Working Here Section of Staff Net and the **Corporate Cards Policy** found in the [Policy Zone](#).

Expenses reimbursed to you

23. Reimbursement will be made on production of detailed original receipts or invoices, except in the limited instances specified below in which expenses are reimbursed by way of out of pocket expenses for which receipts are not required. **The customer copy of a credit card receipt is not acceptable as it does not detail the expenditure incurred.**
24. Expenses incurred on behalf of the University are to be recorded in detail on the electronic claim submission. Receipts must be submitted when the claim is entered into the system wherever the supplier can reasonably be expected to provide a receipt, except where out of pocket expenses are claimed in accordance with the instructions in this policy.
25. For expenses incurred in foreign currency the amount must be converted and the claim process 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.
26. The claim should normally be entered into the system within one month of the expense being incurred. Claims submitted after this time or after the funding end date may be rejected and not paid.
27. 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.
28. Expenses reclaimed from the University cannot be claimed as Employment Expenses in an employee's tax return.

Advances

29. Accommodation and travel arrangements should normally be pre-booked with the University's accredited travel agent and invoiced to the University, otherwise repayments should be claimed via an expense claim. In exceptional circumstances, sterling advances are available which will be paid direct into the employee's bank account and require 5 working days notification.
30. For additional information please refer to the [Expenses & Advances](#) information found within Finance in the Working Here Section of Staff Net and the **Cash Advance Policy** found in the [Policy Zone](#).

Petty cash

31. Petty cash is to be used only for small items of actual expenditure (not salary payments as all such payments should be paid via payroll). The maximum amount, which may be claimed in respect of any item through the petty cash system, is as indicated in [Appendix B](#). All other expenses must be claimed using the standard expense process. Petty cash should be used for small payments of goods or services where it is uneconomical or inconvenient to process via a purchase order or an expense claim.
32. Any item claimed on a petty cash voucher must be fully described and an original receipt attached wherever the supplier can reasonably be expected to provide a receipt. For further guidance refer to the **Petty Cash Policy** found in the [Policy Zone](#).
33. All expenditure on petty cash is recorded and reviewed and analysed by the Finance Section. All petty cash accounts are audited by the Finance Section, usually on an annual basis.

Expenses and benefits provided by the University

Annual Staff & Student Events

34. 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 Head of School.
35. Schools and Directorates 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.
36. For events held on campus, catering (including beverages) must be provided by the University's internal caterers.
37. Total expenditure should not exceed £20 per head for any event, including alcohol (limited to £15 per head).
38. If in any doubt you should contact the Finance Directorate.

Business Entertainment

39. As detailed in [note 4](#) 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 is perceived to affect, the outcome of business or research activities.
40. 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 e.g. Development Trust and Aberdeen Sports Village. The following information must be shown on the claim form:
 - the name(s) of attendees,
 - the organisation which they represent and,
 - the purpose of the entertainment (for example "entertaining visiting speaker").
41. The number of University attendees to external attendees should be no more than 5 University attendees to each external attendee.
42. 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.

43. Wherever catering facilities are used for entertaining business contacts from outside the University, you must ensure that your own name, the name of each visitor, and the organisation which he or she represents (and the purpose of the entertainment) are recorded.
44. Costs that are incidental to business entertainment costs (for example, the cost of a taxi to a restaurant where a contact or customer is to be entertained), should be described as business entertainment on the expense claim form (and not, for example, claimed under "Travel").

Working Lunches

45. Working lunches may be provided to staff who attend a business meeting or training event over a normal lunch period. These meetings are separate from business entertainment and must meet a genuine business need rather than be social in nature. The lunch must be held on University premises, be provided by the internal caterers and the total costs modest. If these criteria are not met, the cost of the lunch will be a taxable benefit and is not allowable. Note – holding the meeting off campus does not remove the tax liability. Further guidance can be requested from the Finance Directorate.

Subsistence - Receipted

46. If your duties require you to travel, you are entitled to claim the additional cost of meals taken enroute unless you are attending a catered event. Only the cost of meals taken in the course of business journeys will be borne by the University.
47. You may claim the actual, reasonable costs of food and non-alcoholic drink, supported by receipts to a maximum of:
 - Breakfast - £13
 - Lunch - £20
 - Dinner - £30
48. 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.

HMRC Scale Rate (Per Diem) Payments

49. For specific categories of overseas business trips (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.
50. Prior approval should be granted by the relevant budget holder. Where these conditions are not met, subsistence must be claimed on a receipt basis.
51. Scale rates are intended to simplify subsistence claims while maintaining compliance with HMRC rules. Scale rates cover meals and subsistence only; accommodation must be booked using normal university procedures.
52. Local travel, excluding accommodation to place of work (included within the 24-hour rate) etc can be claimed but will require receipts as evidence.
53. HMRC Benchmark Scale rates provide a fixed daily allowance for meals and incidental expenses which vary by country and in some cases by city. The HMRC rate must be used, payment in excess of the HMRC rate is a taxable benefit and is not allowable.

54. 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.
55. Claims must be made consistently for the entire trip, where scale rates are used for the overseas portion of a trip, expensed claims cannot be made. The UK portion of the trip will require receipts.
56. While receipts are not required, evidence of travel (for example a boarding pass) and a clear record of the dates and locations for which scales rates are claimed is required,
57. The appropriate 5,10 or 24 hour rate should be used dependent on the time spent in country for partial days.
58. 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. Rates should be reduced per the values provided for meals etc as included with the applicable HMRC rates.
59. The use of scale rates prevents separate claims for sundry items such as gratuities, laundry and other incidental expenses.
60. 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.

Tips/Gratuities

61. The University will reimburse tips/gratuities where these are normal and expected. Gratuities must be at a modest level and may take account of different cultural environments. Gratuities should be handwritten on the bill where not already included.

Out of Pocket Expenses

62. You may claim the cost of reasonable out of pocket business for which it is not normally possible to obtain receipts. Examples of such expenses are parking meters (but not fines), tube and bus fares. Claims must be limited to the actual amount of expense incurred and not claimed as a round sum allowance. All items claimed should be itemised and described as fully as possible in the expense claim.

Hotel Accommodation

63. 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.
64. 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 (excluding meals) when booking hotels:
 - UK hotels (excluding London and Edinburgh) up to £150 per night
 - Overseas up to £200 per night
 - London and Edinburgh hotels (including major Overseas Cities) up to £250 per night

65. If these prices are unachievable approval from your line manager is required prior to booking.

Sustainable Travel

66. As part of its Aberdeen 2040 commitments, the University has consulted widely to provide Guidance on Sustainable Business Travel. This guidance adopts a travel hierarchy that aims to encourage all staff and students to make climate-friendly travel choices wherever possible, including considering in advance whether the travel is necessary or if the activity can be undertaken using virtual means. Where travel is deemed necessary, the guidance encourages staff and students to consider lower emissions modes when travelling on University business e.g. taking the train rather than flying. Although these lower emissions options may have a higher face value cost, where budget exists to cover this additional cost, this is permissible and consistent with the University's sustainability commitments and its adoption of a travel hierarchy.
67. More information can be found on the [University's Sustainable Business Travel](#) pages.

Travel expenses

68. Normal expectation is 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.
69. You may claim the costs of necessary business travel.
70. As detailed in [notes 5 and 6](#) of this policy all staff and students must register all business travel involving travel, overnight stays or airline travel with the University's Insurance Section prior to departure and check current travel advice provided by the Foreign and Commonwealth Office prior to departure.
71. To support the University's sustainable travel commitment, and assist in assessing its travel emissions, journey details, including mileage, for all business travel must be entered on the expense claim. For travel booked with the University's travel provider, this information will be obtained directly from them.

Rail fares

72. Employees and students who travel by rail should normally travel at standard class. First class rail travel will only be granted on an exceptional basis e.g. health or disability reasons. All first-class rail travel must be approved by the budget holder and then the relevant line managers before reservations are made and are subject to availability of funds.
73. Whenever possible tickets should be booked in advance (at least 14 days) in order to reduce costs and take advantage of low fares.
74. Details of any rail travel costs for which reimbursement is sought should be reported on the claim form, as for other public transport expenses.
75. The purchase of travel cards such as young persons or senior rail cards is not permitted due to tax implications.

Air fares

76. Employees, who must travel by air should normally travel at tourist or economy class, taking advantage wherever possible of any reduced rates. 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 may be allowable on such journeys if prior permission is granted by the budget holder and then the relevant line manager.

77. First or business class travel should only be undertaken in very exceptional circumstances. It may only be approved for flights of longer than 12 hours duration, inclusive of airport stopover time, and when working on day of arrival or return, or for flights of a shorter duration on an exceptional basis e.g. health or disability reasons. All first or business Class air travel must be approved by the budget holder and then the relevant line manager before reservation is made and is subject to availability of funds.
78. All student travel should be at economy or tourist class.
79. Whenever possible tickets should be booked in advance (at least 14 days) in order to reduce costs and take advantage of low fares. 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 when travelling by first or business class.
80. Where the University travel provider is not be used, a variety of carriers should be considered to ensure value for money is achieved. All staff have a responsibility to consider sustainable business travel, ensure good use of funds and achieve best value regardless of the funding source.
81. Details of any flight costs for which reimbursement is sought should be reported on the claim form, as for other public transport expenses.

Taxis

82. Use of taxis for business purposes is an allowable expense and may be claimed when supported by receipts, and details and purpose of journeys completed on the expense claim.
83. Taxi usage between campuses where the free University subsidised bus service is available is not allowable except in extenuating circumstances.
84. 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.

Travelling with Family

85. Where the member of staff is travelling with a non-University connected person such as a spouse, partner, family member or friend, the claimant must only claim the appropriate share of each item of expenditure consistent with that which would have been incurred if travelling unaccompanied.
86. "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. Similarly changing accommodation to meet the needs of the party is not permitted even if there is no cost difference. This is due to tax implications.

Carbon Offsetting

87. The University is currently investigating how best to tackle emissions associated with business travel as part of its "net-zero before 2040" commitment. That process will include a comprehensive review of how we track, manage, and reduce emissions from business travel, and will include the development of a formal institutional policy on offsetting emissions. Pending the outcome of that process, we encourage all colleagues to think very carefully about the necessity of their travel and to consider low carbon modes where possible. Until a wider policy is adopted, we recognise that in certain circumstances it will be deemed appropriate and necessary to offset e.g. as part of the conditions of a research grant. Where this is authorised, we will use a high-quality offsetting scheme to ensure consistency and transparency in how those offsets are managed. Any offsetting will be co-ordinated centrally to allow for accurate records to be maintained and to support our

statutory emissions reporting processes. Academic and administrative colleagues are advised not to offset travel emissions independently, but to take advice from Research & Innovation or Estates & Facilities.

Car parking

- 88. Parking costs incurred in the course of business travel may be claimed via the expenses system (including parking near the normal place of work where this is in preparation for or after such a journey), but the costs of parking otherwise at the normal place of work may not be claimed.
- 89. Airport car parking should only be used when it is the most cost-effective option available e.g. less than a return fare by public transport or taxi, or if it is grossly inconvenient to use alternative means of transport. If airport parking is necessary, advanced booking should be used wherever possible to ensure the lowest cost.

University Vehicles

- 90. By virtue of the nature of their duties, certain staff are provided with vehicles for business use. In such cases private use is not permitted as this is a taxable benefit and must be reported to HMRC, and University vehicles are not insured for private use. The terms under which a University vehicle will be provided to you will be notified to you in the event you are eligible.
- 91. If you use a University vehicle you can make claims for appropriate expenses such as oil, servicing and maintenance, cleaning, parking on business journeys and toll charges on business. Under no circumstances will parking fines or speeding tickets be reimbursed to you or met on your behalf.
- 92. University vehicles must normally remain at University business premises overnight.

Using your own vehicle on business

- 93. If you use your own private vehicle, 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.
- 94. 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.
- 95. Claims cannot be made for the use of own vehicles between campuses where the free University subsidised bus service is available except in extenuating circumstances.
- 96. Where authority is granted by the University, expenses incurred whilst on University business will be reimbursed (the mileage allowance is detailed in [Appendix B](#)). 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.
- 97. If you are authorised to use your own car on University business your claim must include full details of the journey, including date, reason for journey, starting points and destinations. Business miles claimed must be entered and the amount claimed shown in the appropriate column.
- 98. Mileage rates compensate for costs such as fuel, electric car recharge, wear and tear and business insurance. The University will not pay speeding tickets, bus lane fines, parking fines or other such fines whether using your own, University leased, or rented vehicle for business purposes.

Fuel – University hired cars & vans

99. The cost of fuel used for business purposes in cars and vans hired by the University should be entered on the expenses claim form under travel. Please note on the claim form that the fuel was purchased for a hired or University vehicle as appropriate.

Training courses

100. 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 courses are borne by the University.
101. Additionally, at its discretion, the University will bear the cost of external training courses. The University may agree to meet the cost of courses where the training leads to the acquisition or improvement of knowledge, skills or personal qualities which are likely to prove useful to you in carrying out the duties of the employment, or which better qualify you to undertake the duties of another employment with the University in due course.
102. Where these conditions apply, the University may agree to bear the cost of the course fees and the cost of essential books, and any costs directly related to the taking of the course. These must be agreed in advance with the Head of School and claimants should be aware of any taxation implications. If you are in any doubt about whether a particular cost can be treated as directly relating to the taking of the course, refer to the Finance Section for guidance.
103. Provided the period of training on an external course does not exceed 24 months, any reasonable travel and subsistence expenses incurred in attending the course may be claimed as business expenses under the rules indicated in the [Subsistence](#) and [Travel Expenses](#) sections of this policy.

Professional memberships and subscriptions

104. The University does not normally reimburse personal membership subscriptions for professional bodies or societies. Maintaining and paying them is the responsibility of the staff member and student. Subscriptions will only be reimbursed by the University where membership of the relevant professional body is a requirement for third party accreditation purposes and a fundamental requirement to perform the role, and there is a clear benefit to the University
105. Employees may be able to claim tax relief for personal subscriptions direct from HMRC if the professional body is listed on HMRCs dedicated list. Further information is available on the HMRC web site.
106. Subscriptions to journals or periodicals or such like required for School, Research or Administrative use must be purchased directly from the supplier using a purchase order and invoice. The publication must be available for general use otherwise it will be considered a personal benefit and attract a tax liability.

Mobile telephones

107. In some circumstances, the University may provide you with a mobile telephone and pay all costs including a reasonable amount for personal calls.
108. The University will not reimburse you for hiring, leasing or purchasing such equipment of your own. The University may meet the costs of business calls made on such equipment, on submission of itemised bills with business calls highlighted.
109. The University will not reimburse the cost of mobile phone 'top up' vouchers or 'pay as you go' vouchers.

Use of office equipment at home

110. If you perform any work-related duties at home, the University may provide use of necessary equipment such as computers, which conform to business health and safety specifications. Such items will remain the property of the University and must be returned to the University when no longer required or, if sooner, when you leave University employment. Use of such equipment is provided on the condition that it is only to be used for the purposes of the business of the University.
111. For further information staff should refer to the **Homeworking Policy** and **Homeworking Policy Appendix A** which can be found in the [Policy Zone](#).

Medical & Dental Examinations

112. Where the University requires you to undergo routine medical or dental health checks or screening, wherever possible the University will make the necessary arrangements with the practitioner and will pay the costs incurred directly to the supplier. All reports will be supplied direct to the University, but copies will be made available to you on request. Medicals may be required as follows:
- pre-employment medicals for staff generally;
 - annual medical screening for certain senior staff selected by the University;
 - occasional special needs cases where the University requires a report on the employee's fitness.
113. The University will not pay for medical or dental treatment or diagnosis.
114. The University will pay for immunisations required for staff to undertake their duties.

Job related accommodation

115. In some instances, the duties of your employment require you to reside in university provided accommodation. In other cases, the University will provide accommodation for the better performance of your duties, where it is customary for employees to do so in the circumstances. In such cases, the University will provide the accommodation for use by you and your immediate family.
116. In all cases, the accommodation will be provided in property in which the University owns the freehold or leasehold interest. The University will not pay rent for rented accommodation.
117. Where the above applies, the University may also meet the costs of the following in relation to the accommodation:
- a. water rates;
 - b. council tax;
 - c. electricity and gas supplies (see below);
 - d. structural maintenance (see below);
 - e. internal decoration (see below);
 - f. furniture for use by you and your family. Where this applies, the furniture will be purchased direct by the University and will remain the property of the University. It must be returned to the University when you leave employment or take up a different job with the University, which does not require the provision of

accommodation.

118. Where the University meets the costs referred to at (c) to (e) above, all contracts for the supply of the services in question must be in the name of the University and bills must be paid direct by the University. None of these costs may be claimed through the expense reimbursement system.
119. No tax or NIC charge will arise in respect of the accommodation itself or in respect of payments of Council tax. However, you will be liable to income tax (but not NIC) in respect of payments by the University for electricity and gas supplies, internal decoration, and use of furniture (the tax charge on furniture will normally be based on 20% of its value, per annum). The total value of these benefits, which is charged to tax, is limited to 10% of your total net emoluments (excluding the value of accommodation and related benefits). The University will therefore supply details to the HMRC under the form P11D reporting procedure ([notes 16-19](#)).

Relocation Expenses

120. Relocation costs as detailed in the **Relocation Expenses Guidance** will be repaid to you if you change your only or main residence to the Aberdeen City or Shire areas as a result of; becoming employed by the University; or a change in the duties of your employment; or a change in your permanent workplace.
121. You will be required to repay the full amount of any relocation expenses paid to you if you leave the employment of the University before accruing one year's continuous service. If you leave within three years of your employment the University will recover a reduced amount of the relocation expenses paid to you.
122. Relocation expense claims must be submitted promptly. Due to HMRC time limits on claiming relocation expenses, completed claims must be submitted and payment processed no later than the end of the first complete tax year following your appointment. In the UK, the tax year runs from 6 April to 5 April.
123. The University will make payment to you on receipt of a properly completed personal expense claim. All relocation expense claims must be authorised by the Human Resources Section.
124. The University will not pay relocation costs on behalf of a member of staff directly to third party suppliers nor should costs be charged to corporate credit cards.
125. In most instances, no income tax or NIC implications arise from this policy for expenditure up to the current tax-free allowance of £8,000. Expenditure in excess of this allowance or if the member of staff does not relocate to the Aberdeen City or Shire areas will be subject to appropriate income tax and NIC deductions.
126. For full details of the University of Aberdeen's relocation policy please refer to **Relocation Expenses Guidance** document found in the [Policy Zone](#). Human Resources can provide further information on relocation expenses and tax liability.

Visa Extensions

127. The University of Aberdeen will reimburse visa extensions for existing staff on a Skilled Worker/Global Talent (Exceptional Talent) visa up to a maximum of 5 years from the date the original visa is valid from. For those on a Global Talent (Exceptional Promise) visa the University will reimburse an extension up to a maximum of 3 years from the date the original visa is valid from.
128. The cost of visa extensions for the individual and dependents is subject to tax and must be claimed through your HR Advisor.
129. For further information and advice regarding visa extensions contact your HR representative.

Uniforms

130. The University will provide uniforms or health and safety clothing for some employees. The University will arrange the provision of clothing. Costs may not be claimed by way of reimbursement in cash.
131. The University logo will be imprinted/stitched into or otherwise permanently attached to all clothing provided (tax tabbed), other than safety helmets.
132. Expenses of laundering the clothing referred to above may be claimed in accordance with the procedures laid down in the "Expenses reimbursed to you" section of this policy ([notes 21-26](#)).
133. If replacement clothing is purchased because of damage to an item of clothing referred to above, this must be recorded on the claim form.

Spectacles for Display Screen Operators

134. If you are required to operate such equipment in order to carry out your duties, you will receive appropriate training to do so. Where for these purposes you undergo an examination by an optician, the University will reimburse the cost of the examination if free NHS examinations are not available.
135. The cost of the eye examination is not subject to tax and can be claimed through the personal expenses process.
136. In addition, where an optician certifies that a new or amended prescription for spectacles is required solely for use with the relevant equipment, the University will make a contribution towards the costs of frames, lenses and any special prisms or tinting, subject to a maximum as indicated in [Appendix B](#), insofar as the cost relates only to the requirements for Display Screen usage.
137. Where it is certified that existing bifocal lenses are unsuitable for Display Screen usage, the University will pay the initial cost of replacement lenses on the same basis as above.
138. The contribution to the cost of spectacles is a taxable benefit and should be claimed through your HR Advisor.

Gifts

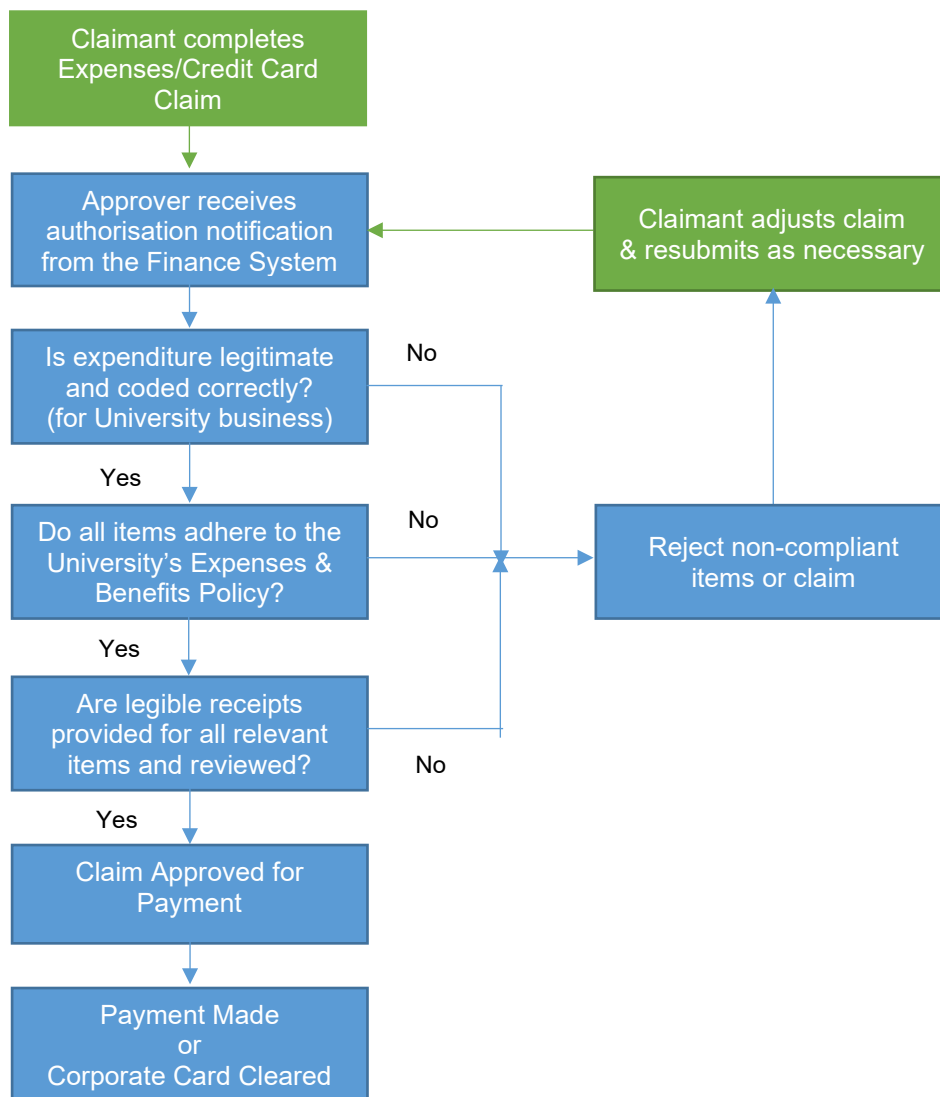
139. As detailed in [note 4](#) the UK Bribery Act 2010 makes it an offence to accept or offer a bribe. University employees must ensure that gifts either received or given do not affect, or are perceived to affect, the outcome of business or research activities.
140. The University will allow gifts to external parties; however, gifts of cash are not permitted. A gift must not exceed the HMRC 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.
141. 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.

Childcare

142. If approved by the Head of School or Directorate, an employee can claim the additional cost of childcare with a registered childcare provider as a result of having to undertake University duties on a normally non-working day.
143. Childcare costs that would normally be incurred are not allowable, only the additional cost may be claimed.

The payment of childcare costs is usually a taxable benefit and must be claimed in consultation with your HR Advisor. Approved payments will be paid net of appropriate employment taxes with your salary payment.

Appendix A – Expenses Approval Process



Common Pitfalls for Expense Claims

Adherence to Policy

- Travel and accommodation
- Equipment Purchases
- Individual membership subscriptions
- Guest details for business entertainment
- Mileage only to be claimed for personal vehicles and fuel only for hire cars.

Receipts

- Receipts are illegible (required as proof for HMRC)
- Duplicate receipts for different claims
- Only credit card receipt provided - detailed receipts identifying items are required
- Insufficient narrative to support claim e.g, where claiming fuel for a hire care

Appendix B - Current rates and limits for expenses

Item	Rate
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)	£13 £20 £30
Removal Expenses Tax Free Allowance (only applicable if the staff member relocates to the Aberdeen city of shire area)	£8,000
Spectacles for VDU operators: maximum contribution to costs	£50

Appendix C - Non-Allowable Benefits

The following are examples of non-allowable expenses due to tax implications:

- 1 Kennel boarding for pets
- 2 Travel cards
- 3 Top up vouchers for mobile telephones
- 4 Home telephone line rental or private calls
- 5 Personal mobile telephone contracts or private calls
- 6 Home broadband internet access
- 7 Membership to airport executive lounges or such like
- 8 Commuting from home to the normal place of work

The following are examples of non-allowable expenses:

- 1 Alcohol unless in the course of business entertainment and within allowable limits
- 2 Payments to individuals of any type, including prize, student or research volunteer payments, whether by cash, voucher or any other method.
- 3 Parking fines or speeding tickets
- 4 Membership subscriptions to professional bodies and societies, unless the membership is a requirement for third party accreditation purposes.
- 5 Personal entertainment purchased for use whilst travelling on University business e.g. books (including e-books), movies, boxsets, subscription to entertainment channels, etc.

Please note, these lists are not exhaustive.

Appendix D - Acronyms

HMRC	Her Majesty's Revenue & Customs
NIC	National Insurance Contributions
PAYE	Pay As You Earn
VAT	Value Added Tax

Title	Expenses & Benefits Policy
Author/Creator	Shiona Denton Finance Operations Manager
Owner	Chief Financial Officer
Date Published/Approved	January 2026
Review Date	April 2027
Related	Relocation Guidance Notes
Description	Details of allowable business expenses that can be claimed by staff and students of the University of Aberdeen.
Equality Impact Assessment	n/a
Section	Finance
Theme	Finance
Key Word	Expenses, Benefits