



Expenses & Benefits Policy

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Index

Section		Page
1	Introduction	3
3	UK Bribery Act 2010	3
4	Travel Insurance & Advice	3
6	Authorisation of expense claims	3
11	Expenses on which you do not pay tax	4
15	Benefits on which you pay tax	4
	Expense payment procedure	4
19	Credit cards	4
20	Expenses reimbursed to you	5
23	Advances	5
24	Petty cash	5
	Expenses and benefits provided by the University	5
27	Annual staff and student events	5
32	Business entertainment	6
41	Working lunches	6
43	Subsistence	7
45	Out of pocket expenses	7
47	Hotel accommodation	7
51	Travel expenses	7
54	Air/Rail fares	8
59	Taxis	8
63	Carbon Offset	8
64	Car parking	9
67	University vehicles	9
71	Using your own vehicle on business	9
77	Fuel – University hired cars & vans	10
78	Training courses and membership subscriptions	10
83	Training course travel and subsistence	10
85	Mobile telephones	10
89	Use of office equipment at home	11
91	Medical and dental examinations	11
95	Job related accommodation	11
100	Relocation expenses	12
106	Uniforms	13
111	Spectacles for Display Operators	13
115	Gifts	13

Appendices

	Page
Appendix A – Expenses approval process	14
Appendix B - Current rates and limits for expenses	145
Appendix C - Non Allowable Benefits	166
Appendix D - Removal Expenses	17
Guidance on the University's Relocation Policy	
Staff appointed from anywhere in the UK	
Staff appointed from Overseas	
How to Claim Reimbursement	
GUIDANCE NOTES	18
Appendix E - Acronyms	19

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 paper work to a minimum, while complying with tax and other legal obligations.

UK Bribery Act 2010

3. 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 ([note115](#)).

Travel Insurance & Advice

4. 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 in the "Working Here Section" of StaffNet (<http://www.abdn.ac.uk/staffnet/working-here/travel-insurance-application-373.php>).
5. Staff undertaking overseas travel should also refer to the Overseas Travel Policy found in the "Policy Zone" of StaffNet and check current travel advice provided by the Foreign and Commonwealth Office prior to departure. (<http://www.abdn.ac.uk/staffnet/documents/policy-zone-employment/overseas-travel.pdf>) In addition, if staff are travelling on business for an assignment of two weeks or more they should reference the Internationalisation policy at http://www.abdn.ac.uk/staffnet/documents/policy-zone-employment/Internationalisation_Policy.pdf

Authorisation of expense claims

6. Expenses claims are managed through the OneSource system and must be entered into the system by the claimant. A workflow process then enables the appropriate authorisation by the budget holder, or the line manager if the claimant is the budget holder
7. Any attempt to submit a false claim will be treated as a serious disciplinary offence that may lead to dismissal.
8. You may claim the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of the duties of your employment. You are expected to minimise costs by achieving best value without impairing the efficiency of the University.
9. 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](#).

10. 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

11. 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:
 - a) an exemption for paid or reimbursed expenses that cover items such as travel, subsistence, business entertainment, fees and subscriptions; or
 - b) a statutory expense exemption for Mileage Allowance Payments; or
 - c) a "PAYE Settlement Agreement" under which the University pays all income tax due on your behalf, and any NIC liability arising.
12. Where the policy indicates that an exemption applies, no tax or NIC liability will arise to you.
13. Similarly, where the policy indicates that a PAYE Settlement Agreement applies, no tax or NIC liability will arise.
14. 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

15. Employees will be liable to income tax on any of the following benefits which the University provides:
 - a) Accommodation and related benefits;
 - b) Loans;
 - c) University cars;
 - d) University vans;
16. The University will provide a statement after the end of each tax year showing the taxable value of each benefit.
17. 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.
18. Provided that expenses and benefits have been claimed and/or provided only in accordance with the terms of this policy, you will not need to report in your tax return anything else provided by us. Examples of non-allowable expenses and benefits are listed in [Appendix C](#).

Expense payment procedure

Credit cards

19. The University may, at its discretion, issue credit cards to certain individuals for business use. The normal procedures for reclaiming business expenditure, as set out in this policy, will also apply to credit card expenditure. For additional information please refer to the guidance notes for

Corporate Credit Cards at the following website:

https://www.abdn.ac.uk/staffnet/documents/finance-policies-and-procedures/University_Corporate_Cards_2017.pdf

Expenses reimbursed to you

20. 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.**
21. 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.
22. The claim should be entered into the system within one month of the expense being incurred.

Advances

23. 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.

The University advances policy can be found at *(tbc once uploaded)*

Petty cash

24. 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 expense claim form. Petty cash should be used for the purchase of small pieces of equipment and not reclaimed via an expense claim.
25. 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. Please refer to the Petty Cash Procedure for further guidance. It can be found at the following web link: https://www.abdn.ac.uk/staffnet/documents/finance-policies-and-procedures/PettyCash_2017.pdf
26. 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

27. It is recognised that Schools & Sections would want to organise induction or retirement events. These inclusive events should be agreed in advance with the Head of School.
28. 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.
29. For events held on campus, catering (including beverages) must be provided by the University's internal caterers.

30. Total expenditure should not exceed £20 per head for any event.
31. If in any doubt you should contact the Finance Section.

Business Entertainment

32. As detailed in section 3 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.
33. 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 (for example "entertaining visiting speaker").
34. Similarly, where you entertain business contacts in the University's catering facilities, you must enter details as at (a), (b) and (c) above in the visitors' books provided.
35. The number of University attendees to external attendees should be no more than 5 University attendees to each external attendee.
36. 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 £10 per head, per event.
37. 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.
38. 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").
39. The University will reimburse 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 hand written on the bill where not already included.
40. No tax or NIC liability will arise to you in respect of entertainment expenses claimed in accordance with these rules and no details need be reported in tax returns.

Working Lunches

41. If you are responsible for arranging refreshments in connection with a meeting or training event which carries on through the normal lunch break these must be supplied by the University internal caterers and you should ensure that the total costs are modest.
42. No tax or NIC charge will arise where modest refreshments are provided from the University's facilities.

Subsistence

43. If your duties require you to travel, you are entitled to claim the additional cost of meals taken en route 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 in the circumstances described below. You may claim the actual, reasonable costs of food and non-alcoholic drink, supported by receipts to a maximum of:
- a) Lunch - £15
 - b) Dinner - £25
44. No tax or NIC liability arises in respect of any of the above expenses claimed in accordance with these rules.

Out of Pocket Expenses

45. 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.
46. No liability to tax or NIC arises to you in respect of expenses claimed in accordance with these instructions and details need not be reported in tax returns.

Hotel Accommodation

47. 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.
48. 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:
- | | |
|------------------------------|----------------------|
| UK hotels (excluding London) | up to £100 per night |
| London hotels | up to £150 per night |
| Overseas | up to £150 per night |
49. If these prices are unachievable approval from your line manager should be obtained prior to booking.
50. No tax or NIC liability arises in respect of hotel costs claimed under these rules and details need not be reported in tax returns.

Travel Expenses

51. 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.
52. You may claim the costs of necessary business travel.

53. As detailed in [notes 4 and 5](#) 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.

Air/Rail fares

54. Employees, who need to travel by air or rail, should normally travel at tourist or economy class or standard class for rail fares, taking advantage wherever possible of any reduced rates. In relation to air travel, all domestic and short haul flights (less than 12 hours in length, inclusive of airport stop over time) should be economy or tourist class. Business Class travel may only be approved for flights of longer than 12 hours duration, inclusive of airport stopover time, and only granted for shorter flights on an exceptional basis e.g. health or disability reasons. All First or Business Class air or rail travel must be approved before reservations are made. All student travel should be at economy or tourist class.
55. Whenever possible tickets should be booked in advance (at least 14 days) in order to reduce costs and take advantage of low fares. Where the University travel provider is not be used, a variety of carriers should be considered to ensure value for money is achieved. Travel by 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 business class. All staff have responsibility to ensure good use of funds and best value is achieved regardless of the funding source.
56. "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. Likewise, the purchase of travel cards e.g. young persons or senior rail cards is not permitted.
57. 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.
58. No tax or NIC liability arises in respect of travel expenses claimed under the above rules and details need not be reported in tax returns.

Taxis

59. 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.
60. Taxi usage between campuses where the free University subsidised bus service is available is not allowable except in extenuating circumstances.
61. 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.
62. No tax or NIC liability arises in respect of travel expenses claimed under the above rules and details need not be reported in tax returns.

Carbon Offset

63. It is not University policy to reimburse staff for the cost of carbon offsetting business related travel. While the University is fully committed to the reduction of its carbon footprint, it aims to do so through initiatives regarding energy consumption, waste generation and transport usage. It is the University's view that investment in these types of internal initiatives is a more effective use of resources than funding external schemes that do little to address the underlying causes of workplace emissions.

Car parking

64. 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.
65. 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.
66. No tax or NIC liability will arise from the provision of this benefit and details need not be reported in tax returns

University Vehicles

67. 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 as soon as you become eligible.
68. 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.
69. University vehicles must normally remain at University business premises overnight.
70. No employees' NIC liability arises in respect of the benefit of the use of a University vehicle as described above.

Using your own vehicle on business

71. 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.
72. 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.
73. 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.
74. If you are authorised to use your own car on University business you should claim following the procedure described below.
75. Full details of the journey, including date, reason for journey, starting points and destinations, should be provided. Business miles claimed must be entered and the amount claimed shown in the appropriate column.
76. No tax or NIC liability arises in respect of mileage claimed for the use of the employee's own car under the above rules and details need not be reported in tax returns.

Fuel – University hired cars & vans

77. 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 and membership subscriptions

78. 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. Where it is necessary for you to travel to attend courses, any travel and subsistence expenses incurred may be claimed as business expenses under the rules indicated in the [Subsistence](#) and [Travel Expenses](#) and sections of this policy ([notes 43-77](#)).
79. 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.
80. 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. 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.
81. The University does not reimburse personal membership subscriptions for professional bodies or societies. Note, this change was implemented in June 2015 but was not explicitly noted in the July 2015 policy.
82. No tax or NIC liability arises in respect of such payments and details need not be reported in tax returns.

Training courses - travel and subsistence expenses

83. 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 ([notes 43-77](#)).
84. No tax or NIC liability arises in respect of such costs and details need not be reported in tax returns.

Mobile telephones

85. In some circumstances, the University may provide you with a mobile telephone and pay all costs including a reasonable amount for personal calls.
86. 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.
87. The University will not reimburse the cost of mobile phone 'top up' vouchers or 'pay as you go' vouchers.
88. No tax or NIC liability arises in respect of use of mobile telephones in accordance with the above and details need not be reported in tax returns.

Use of office equipment at home

89. If you are required to perform any work related duties at home, the University may provide use of necessary equipment such as computers and equipment, 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 only for the purposes of the business of the University.
90. No tax or NIC liability arises in respect of use of equipment under these rules and need not be reported in tax returns.

Medical & Dental Examinations

91. 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:
 - a) pre-employment medicals for staff generally;
 - b) annual medical screening for certain senior staff selected by the University;
 - c) occasional special needs cases where the University requires a report on the employee's fitness.
92. The University will not pay for medical or dental treatment or diagnosis.
93. The University will pay for immunisations required for staff to undertake their duties.
94. No tax or NIC liability arises in respect of the above and details need not be reported in tax returns.

Accommodation

Job related accommodation

95. 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.
96. 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.
97. 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.
98. 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.
99. No tax or NIC charge will arise in respect of the accommodation itself or in respect of payments of Council tax. However, if you receive salary and benefits at a rate of £8,500 per annum or more, 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 15-18](#)).

Relocation Expenses

100. Relocation costs as set out below will be borne by the University, if you change your only or main residence as a result of:
- a) becoming employed by the University; or
 - b) a change in the duties of your employment; or
 - c) a change in your permanent workplace.
101. The reason for the relocation must be in order to allow you to have your only or main residence within a reasonable daily travelling distance (within 30-mile radius) of your new normal place of work. This will not apply where your former residence is within a reasonable daily travelling distance of that place of work. 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 two years you will be required to reimburse 50% of your relocation expense and within three years 25% of your original relocation expense claim.
102. 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. Claims should be submitted to Human Resources at least one month before the end of the appropriate tax year to allow time for processing and payment of the claim. In the UK, the tax year runs from 6 April to 5 April. Details of this is included in [Appendix D](#).
103. The University will:
- a) make payments to you on receipt of a properly completed expenses claim, or
 - b) make payments on your behalf on receipt of an invoice addressed to the University of Aberdeen.
104. Please refer to [Appendix D](#) for further details of qualifying expenditure.
105. 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 will be subject to appropriate income tax and NIC deductions.

Uniforms

106. The University will provide uniforms for some employees. The University will arrange the provision of clothing. Costs may not be claimed by way of reimbursement in cash.
107. The University logo will be imprinted/stitched into or otherwise permanently attached to all clothing provided, other than safety helmets.
108. 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 20-22](#)).
109. If replacement clothing is purchased because of damage to an item of clothing referred to above, this must be recorded on the claim form.
110. No tax or NIC liability arises in respect of clothing and laundry costs provided under the terms described above and details need not be reported in tax returns.

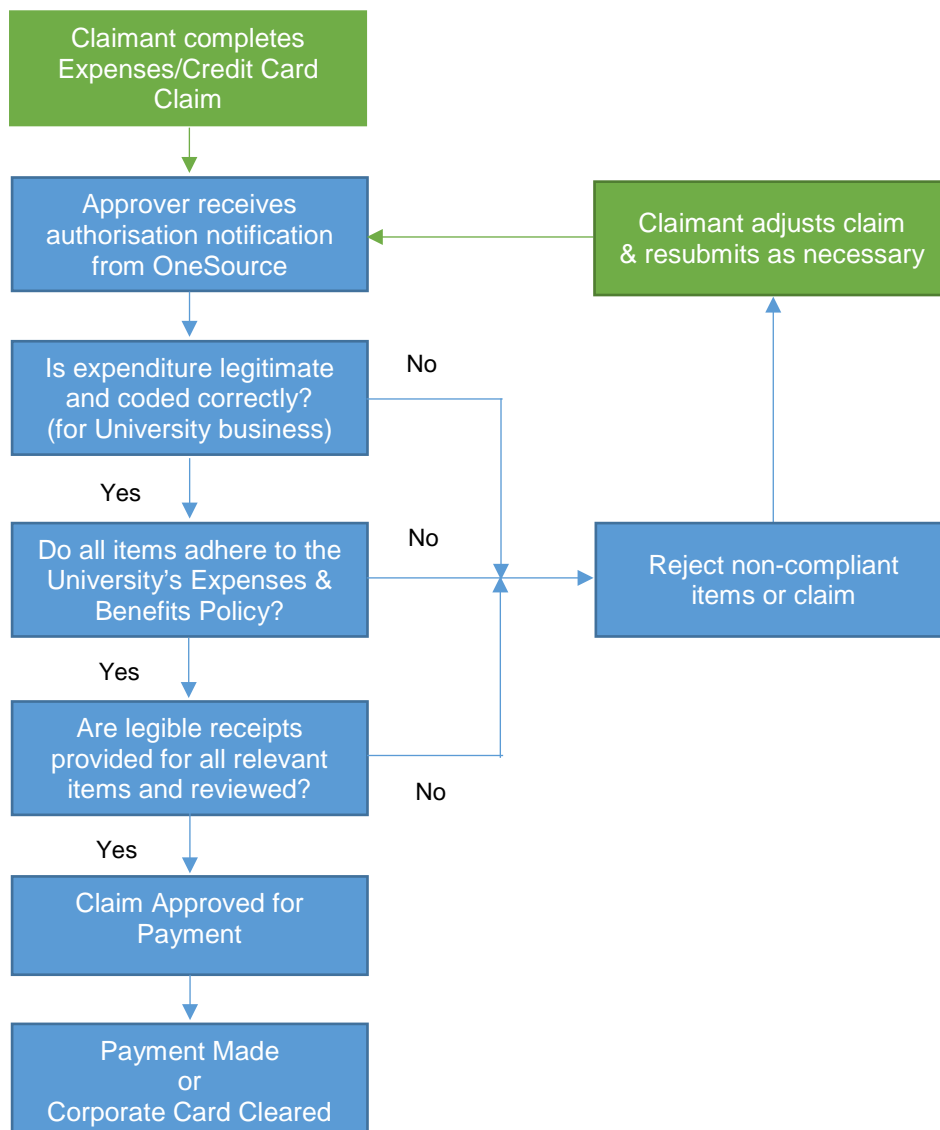
Spectacles for Display Screen Operators

111. 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.
112. 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.
113. 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.
114. Any payment by the University towards the cost of spectacles will be limited to the specified amounts. Claims should be made using the expense claim form. No tax or NIC liability arises.

Gifts

115. As detailed in [note 3](#) 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.
116. 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.
117. 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.

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 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:	25p
Subsistence Maximum Allowance (lunch)	£15
Maximum Allowance (dinner)	£25
Removal Expenses Tax Free Allowance	£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 Child care expenses
- 2 Kennel boarding for pets
- 3 Travel cards
- 4 Top up vouchers for mobile telephones
- 5 Home telephone line rental or private calls
- 6 Personal mobile telephone contracts or private calls
- 7 Home broadband internet access
- 8 Membership to airport executive lounges or such like
- 9 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
- 3 Parking fines or speeding tickets
- 4 Membership subscriptions to professional bodies and societies etc.

Appendix D - Removal Expenses

Guidance on the University's Relocation Policy

- 1 The following regulations apply to all members of staff within the University. 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 two years you will be required to reimburse 50% of your relocation expense and within three years 25% of your original relocation expense claim. Further information on eligibility to claim relocation expenses is provided in the Relocation Expenses section of this policy ([notes 100 -105](#)).

Staff appointed from anywhere in the UK

- 2 The University will normally reimburse the following costs where they are deemed to be reasonable:
 - a) Removal of furniture, personal and office effects based on the lowest of three estimates
 - b) Single fares for the member of staff, partner and children based on the normal rates for University travel:
 - i. Apex rail fares, with sleeper supplements where necessary, or
 - ii. Economy air fares for those outside the mainland, or
 - iii. Mileage allowance at the rate currently in force up to the maximum cost under i) or ii) above as appropriate.

Staff appointed from Overseas

- 3 Each case will be considered individually but the University will normally reimburse the following costs where they are deemed to be reasonable:
- 4 Removal (by sea and land) of furniture, personal and office effects based on the lowest of three estimates.
- 5 Single economy air fares for the member of staff, partner and children. Airfares in excess of the economy fares will not normally be reimbursed.

How to Claim Reimbursement

- 6 The three original estimates for removal expenses, the receipted invoice from the removal company for actual expenses incurred and receipts for travel expenses should be submitted to the Human Resources Section. Please note that for auditing purposes we must have the original estimates and receipts – not faxes or photocopies. The Human Resources Section will arrange payment to the member of staff and will not deal directly with the removal firm. In exceptional cases, consideration may be given to making payment to the member of staff in advance, on submission of accepted, but unpaid, estimates by removal firms, including where available the relevant invoice.
- 7 *If you have any queries regarding these regulations (e.g. whether a particular expense will be reimbursed) please contact the Human Resources Section before making any arrangements. The University reserves the right to refuse to meet costs, which are not covered by the regulations and have not been agreed in advance by the Human Resources Section.*

GUIDANCE NOTES

- 8 The University does not contribute to the cost of the removal of cars or pets, storage costs (including moves in and out of store), temporary accommodation, insurance, legal costs or stamp duty.
- 9 In certain circumstances, it may be more convenient and/or less expensive for an individual to move their belongings themselves, e.g. by hiring a van or making one or more car journeys. Please contact the Human Resources Section for confirmation that this will be acceptable.
- 10 Occasionally, members of staff may wish to use a removal firm other than the one, which submitted the lowest estimate. In these circumstances the University will reimburse the cost of the lowest estimate and the member of staff must pay the difference.
- 11 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. Claims should be submitted to Human Resources at least one month before the end of the appropriate tax year to allow time for processing and payment of the claim. In the UK, the tax year runs from 6 April to 5 April. For example:

Date of Appointment	Deadline for Submission of Claim to HR	Deadline for Payment of Claim to Employee
1 January 2017	5 March 2018	5 April 2018
1 April 2017	5 March 2018	5 April 2018
6 April 2017	5 March 2019	5 April 2019
1 August 2017	5 March 2019	5 April 2019

- 12 Consideration may be given to reimbursing claims at separate times for different stages of the move.
- 13 Under current HMRC rules, relocation expenses over a certain limit may be liable for taxation (see [Appendix B](#) for current limits). The University is obliged to disclose any excess to the HMRC for assessment. Should this matter become a concern for you, staff in the Finance Section will provide further information.

Appendix E - Acronyms

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