

## 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 relevant line manager and must be supported by original detailed receipts (the customer copy of a credit or debit card receipt is not acceptable).

### Annual Staff & Student Events

4. It is recognised that Colleges, Schools & Sections 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.
5. For events held on campus, catering (including beverages) must be provided the University's internal caterers. Total expenditure should not exceed £20 per head.

### Business Entertainment

6. 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.
7. 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
8. The number of University attendees to external attendees should be no more than 5 University attendees to each external attendee.
9. 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.

## Working Lunches

- 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

- 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:
  - Lunch - £15.00**
  - Dinner - £25.00**

## Hotel Accommodation

- 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.
- 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
- If these prices are unachievable approval from your line manager should be obtained prior to booking.

## Travel Expenses

- 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.
- You may claim the costs of necessary business travel.
- 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 in the "Working Here Section" of StaffNet.
- 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.

## Air/Rail fares

- 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.
- 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 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.

21. "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.
22. 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**

23. 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**

24. 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.
25. 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.
26. 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**

27. 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.
28. 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.
29. 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**

30. 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.
- c. **Other Non-Allowable Taxable Benefits** include: childcare expenses, 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, and personal membership subscriptions.

### Allowable Benefits

31. 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, to a maximum of £8,000 for qualifying purposes
  - j. Uniforms

## Appendix A - Current rates and limits for expenses

Maximum amount claimable through petty cash	£40
<b>Mileage rates</b> <b>Employees driving their own cars:</b>	25p
<b>Subsistence</b> Maximum Allowance (lunch)	£15
Maximum Allowance (dinner)	£25
Removal Expenses Tax Free Allowance	£8,000
Spectacles for display screen operators: maximum contribution to costs	£50