



University of
St Andrews

Expenses policy

Document type	Policy
Scope (applies to)	All staff
Applicability date	22/02/2023
Review / Expiry date	31/03/2024
Approved date	22/02/2023
Approver	Director
Document owner	Human Resources Officer
School / unit	Human Resources
Document status	Published
Information classification	Public
Equality impact assessment	None
Key terms	Staff/Pay and benefits/Expenses
Purpose	To provide guidance and instructions on the expense procedure.

Version number	Purpose / changes	Document status	Author of changes, role and school / unit	Date
1.9	Removed para 11.6.3 re Airmiles being a Benefit in Kind as this was incorrect.	Published	Lisa Stewart HR	22/02/2023

Table of contents

1.	Purpose	3
2.	Scope	3
3.	Principles	3
4.	Staff expense claims	4
5.	Non-staff expense claims	4
6.	Expense payment procedure	4
7.	Authorisation of expenses	4
8.	Cash advance	5
9.	Payments direct to external suppliers	5
10.	Petty cash and small gifts	6
11.	Travelling expenses	7
12.	Hotel accommodation	9
13.	Subsistence	10
14.	Working lunches	11
15.	Entertainment	11
16.	Out of pocket expenses	12
17.	Eye tests	12
18.	Training courses	12
19.	Uniforms	13
20.	Professional subscriptions	13
21.	Telephone calls and IT related expenses	13
22.	Removal and relocation expenses for employees	13
23.	Support	15

1. Purpose

- 1.1 The purpose of this policy is to set out the procedure that must be followed when making business travel arrangements, when making purchases using a corporate credit card, for the reimbursement of expense claims incurred on University business or where hospitality, travel or subsistence type purchases are invoiced directly to the University.

2. Scope

- 2.1 This policy applies to all employees of the University and to all non-staff members claiming personal expense reimbursement from the University. It applies to all corporate card holders, card approvers, buyers and budget-approvers.

3. Principles

- 3.1 University employees will be reimbursed for the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of University business as described in this policy and as laid out in the Court Standing Financial Instructions 8.6.
- 3.2 The University reserves the right to recover unauthorised expenses, whether expense claim, credit card or supplier invoice, from employees who have not had sign off through the normal channels or where the spend is deemed inappropriate and is not in line with the principles and guidelines laid out in the financial operating procedure. Payment will be deducted from salary.
- 3.3 The policy applies to all expenditure, regardless of funding source, and covers all personal business expenses irrespective of the payment method applying equally to credit card transactions, petty cash purchases, purchase invoices and individual expense claims.
- 3.4 In the interests of value for money and to support the appropriate use of public funds, employees are expected to be prudent in their spending. Authorisers are required to be diligent in their review and approval of expenses to avoid the University incurring any unnecessary expense. If an employee has charged inappropriate spend to the University (via invoice or corporate card) authorisers should ensure that the cost is coded to 1-ZBS0-DECLIN-8570 and note the name of the member of staff from whom the costs should be recovered. The unauthorised spend will then be recovered directly from the employee's salary.
- 3.5 The majority of business expenditure should be incurred through University approved purchasing routes, principally University orders raised on the Financial Management System ([APTOS](#)) and University Credit Cards, rather than incurred directly by the employee. Expense claims should therefore be used to reimburse incidental expenses only. Items such as books, equipment, computer hardware and software should be purchased **through the University's** principal purchasing routes. Further information can be found on the [Financial Operating Procedures webpage](#).
- 3.6 All University spend is subject to audit by government agencies, internal and external auditors and other sponsors. Thorough documentation and accounting are essential.
- 3.7 All University spend is subject to scrutiny under FOI. All employees should ensure that any claim being made is justifiable and legitimate and will not risk bringing the University into disrepute.

- 3.8 The University is committed to the highest standards of openness and accountability and is committed to carrying out its academic and business functions in an honest and ethical manner.
- 3.9 The University is committed to the prevention of bribery and to observing the provisions of the Bribery Act 2010 and will not tolerate bribery or other improper conduct either inside the UK or abroad, by employees or other individuals or organisations who perform services for or on behalf of the University.
- 3.10 Any attempt to submit a false or inappropriate claim will be treated as a serious disciplinary offence.

4. Staff expense claims

- 4.1 Staff expenses are now managed online via HR [Self-Service](#). This allows employees to submit claims at any time and for these to be approved via the relevant authorisation route with access to monitor progress of the claim.

5. Non-staff expense claims

- 5.1 Non-staff members should claim for expenses via the Non-Staff Expenses portal. To begin a claim, you must contact the relevant School/Unit Administrator who will provide you with a secure link to access the portal.

6. Expense payment procedure

- 6.1 In order to comply with HMRC requirements, reimbursement of expenses will only be made on production of receipts or invoices, except in the limited instances where fixed rate allowances apply and receipts are not required – see [section 16](#). Mileage claims do not require a receipt. **Please note** that if an expense has been incurred and the receipt subsequently lost then the cost should be charged to a School/Unit/Individual code as appropriate. It cannot under any circumstances be coded to a research grant.
- 6.2 Ordinarily claims should only be submitted for the person making the claim. Where a claim is made for multiple individuals all designations/organisations should be listed.
- 6.3 Expense claims should provide adequate detail on both the business reason for the expense and the expense itself. For example, “*return rail fare to attend XXX conference in Brussels*”
- 6.4 Claimants are encouraged to submit claims within one month (and no later than three months) of the expense being incurred.

7. Authorisation of expenses

- 7.1 All expenses must be authorised, and no claimant may authorise their own claim. By authorising transactions, the authoriser is confirming that the costs for the purpose of University business have been incurred, that there is sufficient budget to cover the expense and that supporting documentation, such as a receipt, is provided for HMRC and Grant Claim purposes.

- 7.2 Where an employee incurs expenses frequently as part of their routine duties, we recommend applying for a credit card to facilitate payment. More guidance can be found on the [Money Matters webpage](#). The following individuals must authorise expenses:
- Claims by employees shall be authorised by the Head of School/Unit or nominated deputy who has appropriate seniority and budget authority. Appropriate seniority means someone at grade seven or above. In exceptional circumstances, and only with the permission of the Director of HR, responsibility for authorising expenses can be delegated to a member of staff before grade seven. Staff on grants should have their claims authorised by their Principal Investigator. Claims should be authorised as soon as possible to minimise delay in settlement.
 - Individuals who are not members of staff must have their expense claims authorised by the authorised signatory for the appropriate cost centre. This information can be found on the [Money Matters webpage](#).
 - Heads of School/Units shall have their claims authorised by the appropriate member of the Principal's Office.
 - Members of the Principal's Office (excluding the Principal) shall have their claims authorised by the Principal or, if the Principal is not available, the Quaestor & Factor.
 - The Principal shall have their claim authorised by the Senior Governor.

8. Cash advance

- 8.1 Employees and postgraduate students who are about to embark on extended travel and will be required to incur expenditure while on the trip may seek authorisation for cash advances. Requests for cash advances should be made at least one month in advance of travel to allow the payment to be made with the salary payment (employees) or via bank transfer (students) immediately before the travel date. Late claims for cash advances may not be fulfilled. As part of the claim you should state how much you require, the purpose for which this is required and the planned dates of travel. You must also state on the claim that it is an advance. The requirement for authorisation for cash advances is the same as for other expenses claims.
- 8.2 Cash advances must not be used for the payment of services unless in the case of emergency. For the avoidance of doubt, payment for accommodation in cash is not permitted. In addition, University Credit Card holders cannot use their Credit Card to withdraw cash. This is in line with the [Criminal Finances Act \(2017\)](#).
- 8.3 Within 21 days of returning from your travel you must submit an expenses claim and/or reimbursement of the advance to the [Pay & Pensions](#) (employees) or [Finance](#) (students). Failure to do so will result in the cash advance being recovered from your next Salary payment or debt recovery procedures initiated. Please note that all expenditure made using the cash advance must conform to this policy or it will be rejected and recovered.

9. Payments direct to external suppliers

- 9.1 Certain expenses and benefits are provided by way of direct payment to external suppliers of goods and services, for example, registrations for organised conferences. The conditions laid down in the relevant section of this policy (Entertainment [15](#) & Removal and Relocation [22](#)) must be satisfied before the expenditure may be incurred. Any item not

covered by this policy must be referred to the [Payroll & Pensions Manager](#) for guidance, before any commitment is made to incur the expense, otherwise there is no guarantee that payment will be reimbursed.

10. Petty cash and small gifts

10.1 Petty cash is to be used only for small items of expenditure necessarily incurred for University business. The maximum individual amount which may be claimed in respect of any item through the petty cash system is normally £25. Exceptions to this are permitted at the discretion of the Finance Operations Manager.

10.2 An appropriate description, detailing the purpose for which the expense was incurred must be provided on the [Petty Cash Reimbursement form](#). All claims must be signed by an authorised signatory for the relevant cost centre. An itemised receipt must also be attached to the form for each item of expenditure.

10.3 For working lunches please refer to [section 14](#).

10.4 The following items are not allowable through Petty Cash, Credit Card or expenses claim; however, this is not an exhaustive list and approval must be sought through the [Payroll & Pensions Manager](#) as the items may be considered Benefits in Kind.

- Cash advances
- Vouchers for staff
- Christmas presents
- Any other miscellaneous items which are not for business use.

10.5 Small gifts, such as an arrangement of flowers and/or card in recognition of a particular event such as an employee's marriage, birth of a child or a significant birthday, and is not part of any reward for services, is permitted. Such gifts must be of a trivial amount (not more than £20), they must not be cash or cash equivalent (e.g. vouchers) and should be an infrequent occurrence. Such gifts should be coded to detail code 6197 and will be reviewed annually to ensure that they are reasonable.

10.6 Research volunteers, lay participants and participants in clinical trials

10.6.1 On some research projects, particularly in social science or medical research, volunteers are required to take part in tests or surveys, submit measurements, or be interviewed. Small vouchers (including vouchers used in a prize draw) of no more than £50 per person, or reimbursement for out of pocket expenses as compensation for time spent, are permitted for such research project participants. The Finance Operations Manager should be contacted for guidance on how to implement this appropriately.

10.6.2 Such research project volunteers may be University members of staff, but their participation is not part of their duties of employment; it is undertaken in colleagues' own time and they are under no obligation to take part. Other volunteers may be "lay" people or "users" of research who are invited to attend meetings to inform the research process and direction. Any voucher under £50 per person, or reimbursement of reasonable costs of participation, including costs of travel and subsistence, is unlikely to fall within the definition of "earnings" for PAYE or NI purposes, and there will be no tax or NIC liability arising on the individual.

11. Travelling expenses

- 11.1 The University has a [Travel Plan Policy](#) which represents a commitment by the University to conduct its business in such a way that it actively promotes environmental responsibility and sustainable development.
- 11.2 Irrespective of the mode of transport, travel expenses may be claimed only where they are incurred on business travel.
- 11.3 Journeys between an employee's home and normal place of work are not regarded as business travel and the costs of these journeys cannot be claimed, except for:
- attending a work-related emergency call out,
 - occasional taxi fare for late working (after 10pm), Prior approval must be sought from your Line Manager for (b).
- 11.4 Where a journey begins or ends at home, the claimant may claim the whole cost of that journey if it was carried out for business purposes and that it was necessary to travel from/to home rather than the employee's normal University location.
- 11.5 As per the University's [Travel Policy](#), all travel for business purposes in excess of £300 should be booked through [DP&L Travel](#), where possible and certainly for long-haul flights and overseas accommodation. If it is not possible to book your travel through the travel service, then please claim as below.

11.6 Air/Rail/Bus/Taxi Fares

Air fares	Employees who need to travel by air should travel at tourist or economy class. Business class is permitted on any long-haul flight in excess of 7 hours, where there is no rest period between landing and working. Approval should be sought from the budget holder in advance of travel being booked.
Train fares	As part of the University Travel Plan , and to encourage behaviours to minimise the University's carbon footprint by avoiding the use of air or car journeys, you may choose to travel 1 st class or in sleeper accommodation for any journeys out with Scotland.

- 11.6.1 'Trading down' of travel tickets i.e. travelling by a less expensive class in order to claim an extra ticket for a family member or friend is not permitted under any circumstances.
- 11.6.2 Staff are not normally expected to claim or charge taxi costs within St Andrews. If a taxi journey is felt to be necessary, then this should be agreed with the budget-holder in advance.
- 11.6.3 Where travel is funded from an external source, please refer to the funders terms and conditions for any policies that may require adherence to different regulations e.g. UKRI terms and conditions strictly forbid the use of any first class travel other than in cases of health reasons where it is preapproved as necessary. It is, however, acceptable to charge the standard class equivalent to your UKRI grant and fund the monetary difference to first class/business class from elsewhere as long as all quotes/costings are retained as evidence. DP&L can facilitate with the splitting of charges required.

11.7 Using your own car on business

- 11.7.1 If you use your own private car on University business you must seek prior authority to do so from your Manager. You should ensure that your personal motor 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 your insurance policy. You must still be authorised to drive by the University even though you are not using the University's motor insurance.
- 11.7.2 Before travelling, individuals are required to compare standard class public transport costs, and, if cheaper and practical, should opt for rail travel when a direct rail service is available.
- 11.7.3 Where authority is granted by the University, expenses incurred whilst on University business out with St Andrews will be reimbursed at the rate of 45p per mile for the first 10,000 miles in any tax year (6th April – 5th April), dropping thereafter to 25p per mile. The University will normally only fund the cost of mileage which totals no more than 250 miles for the return trip. Mileage claims in excess of this distance should have a clear explanation detailing why public transport was not used.
- 11.7.4 If you are authorised to use your own car on University business you should claim following the procedure described below.
- 11.7.5 Full details of the journey, including date, reason for journey, starting points and destinations, should be provided.
- 11.7.6 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 personal tax returns.

11.8 Car-hire

- 11.8.1 The University's Guidance on [Booking Vehicle Hire](#) while on University Business must be adhered to.
- 11.8.2 Vehicles should only be hired for official University business purposes. Prior to making any booking on behalf of a University employee, authorised bookers must strictly follow the "Requirements and Insurance Checks" as per the Guidance on Booking Vehicle Hire while on University Business (see 11.8.1).
- 11.8.3 Arnold Clark Car & Van Rental and Enterprise Rental Cars are the preferred contracted suppliers and should be used wherever possible. No other supplier agreement (see 11.8.4) should be entered without prior approval from Procurement and Environmental Health & Safety Services. *NB: These invoices are processed via Aptos Workflow and do not require individuals to make an expense claim.*
- 11.8.4 Non-Contracted Suppliers – other suppliers should only be used in exceptional circumstances where no contracted suppliers can fulfil the car hire requirements. No other supplier agreement should be entered without prior approval from Procurement and Environmental Health & Safety Services. Please liaise with Procurement via telephone on extension 2523 or procurement@st-andrews.ac.uk with regards to your requirements.
- 11.8.5 Overseas Rentals (official University Business) - this type of rental starts and finishes at an overseas location and is **NOT** covered by University insurance. Please contact the University Travel Provider – DP&L Travel (T: 01334 474404 or e-mail [st-](#)

andrews@dpandl.co.uk) for prices on your overseas requirement. Remember to request information on the insurance packages on offer as these can differ from company to company. It is very important to ensure that your insurance package includes third party liability coverage. You will find that minimum limits are generally much lower than in the UK, especially in the USA and Canada, and to protect yourself and the University you should pay extra hire charges to buy higher limits from the rental company. Different companies will offer different amounts so it is hard to be prescriptive, but several million dollars liability cover would not be untoward. *NB: These invoices are processed via Aptos Workflow and do not require individuals to make an expense claim.* School/Unit [Buyer Network Representatives](#) will be able to assist employees with all of the above

11.9 Use of a motorcycle for business

11.9.1 Should you require to use a motorcycle for business travel, then an allowance of 24p per mile may be claimed. Employees should ensure that they have appropriate insurance arrangements in place for the use of a motorcycle for business purposes.

11.10 Fuel-University hired cars & vans

11.10.1 The cost of fuel used for business purposes in cars and vans hired by the University should be submitted via Self-Service with relevant receipts provided.

11.11 Car parking

11.11.1 Parking costs incurred in the course of business travel may be claimed, but the costs of parking at your normal place of work may not be claimed.

11.12 Use of bicycle for business

11.12.1 The University's stated policy is to minimise the use of the car for travel. Employees using a bicycle for business travel can claim an allowance of 20p per mile.

12. Hotel accommodation

12.1 When you are travelling on business you should obtain accommodation in a reasonable quality hotel (the University defines a 'reasonable quality hotel' as being one of up to 4* standard). The University will bear the cost of the room, evening meal and breakfast and certain personal incidental expenses – see [12.5.1](#). Accommodation should be booked through DP&L Travel, where possible.

12.2 Airbnb or similar

12.2.1 Please note that the University does not actively encourage the use of Airbnb or similar accommodation as there are no regulations to ensure properties are inspected or safe nor is there any guarantee that the private vendors have liability insurance. The University will reimburse such accommodation but employees are asked to familiarise themselves with [travel guidance](#) on Airbnb provided by EHSS.

12.2.2 Travellers must **not** pay for services in cash unless in case of emergency but, for the avoidance of doubt, planned cash transactions with Airbnb or other providers could be construed as aiding and abetting tax evasion by a third party which is a criminal offence under the Criminal Finances Act (2017). The University will not facilitate cash transactions for Airbnb. Payment must be made via an invoice and not through staff expenses.

12.3 Where meals are not taken in the hotel, separate restaurant receipts should be obtained and claimed for under - see [Section 13](#) for limits.

12.4 Hotel Minibar/Movies/Phone/Gyms/SPA

12.4.1 Items of a personal nature such as alcoholic minibar drinks, movie hire, Spa and Gym costs will not be reimbursed by the University. Where these items are included on an accommodation bill the costs should be deducted by the employee prior to the submission of the expense claim for reimbursement. Where a corporate credit card is used for payment, these types of costs should be deducted and paid for separately by the employee *before* paying the balance of the bill using the corporate card.

12.5 Personal Incidental Expenses

12.5.1 You may claim the actual costs of personal incidental expenses such as newspapers, private calls, laundry, non-alcoholic drinks etc. provided that the total amount spent on such items amounts to no more than £5 per night (where the night is spent in the United Kingdom) or £10 per night (where the night is spent outside the United Kingdom). No receipts will be required to support such a claim, but employees should claim only the costs incurred up to the limit, rather than claiming a round sum allowance. An average may be calculated only over the duration of an unbroken business trip. Any nights not spent away from home on the business trip will break the period. The University will monitor claims for personal incidental expenses to ensure HMRC limits are not exceeded.

13. Subsistence

13.1 If your duties require you to travel you are entitled to claim the cost of meals taken en-route. If, however you are attending a catered conference you can only claim personal incidental expenses (see section [12.5.1](#)).

13.2 Employees are entitled to claim the cost of meals taken when travelling on University business. Allowable expenses can include the cost of a meal, the cost of a reasonable level of refreshments (both alcoholic (see point [15.5](#) and non-alcoholic) with the meal and refreshments such as tea, coffee and/or soft drinks taken between meals if they are not provided by the conference or meeting being attended. The University will reimburse actual expenditure incurred in the course of university business as long as supported by a valid receipt. Some discretion will be exercised where it is not normally possible to obtain one. Expenses claimed must be reasonable. The maximum rates allowed by HMRC are:

- Minimum travel time of 5 hours: £5 maximum meal allowance*
- Minimum travel time of 10 hours: £10 maximum meal allowance*
- Minimum travel time of 15 hours: £25 maximum meal allowance

**where a meal allowance of £5 or £10 is paid and the qualifying journey lasts beyond 8pm, a supplementary rate of £10 can be paid. Please note that claims submitted over the HMRC rate will be subject to tax and NI.*

13.3 Receipts must be provided in support of claims for subsistence costs. If a receipt is not available, the employee must provide a full explanation of the reason why a receipt cannot be provided on the claim. HMRC no longer provide a dispensation for scaled subsistence rates which could previously be claimed without receipt.

14. Working lunches

- 14.1 In order to comply with HMRC rules, working lunches for employees can only be claimed when lunch is consumed on University premises and is considered light (i.e. sandwiches/ crisps/biscuits/soft drinks). It must also be taken in the place where the meeting is held (i.e. a break in the meeting). If you are responsible for arranging refreshments, supplied by the University internal facilities, in connection with a meeting or training event which carries on through the normal lunch break, you should ensure that the total costs are modest.
- 14.2 It is the University's policy that alcohol should not normally be consumed within normal working hours. In support of this, the University will not reimburse the cost of any alcohol included within a lunchtime subsistence expense claim except in exceptional circumstances and with the prior authorisation of the Head of School/Unit. Corporate cards should not be used to purchase alcohol for consumption during normal working hours and neither should this type of spend be invoiced to the University. Reimbursement for such claims will not be made and the matter will be raised with the Head of School/Unit to clarify the expenses policy. See also section [15.5](#).

15. Entertainment

- 15.1 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. Employees in attendance must be proportionate with the number of visitors. The University regards a maximum ratio of 3 University employees to every 1 visitor to be proportionate for these purposes. The following information must be shown on the claim form, or bill if payment is being made directly between the University and restaurant:
- the name(s) of attendees:
 - the organisation which they represent and,
 - the purpose of the entertainment (for example, "negotiation of contract")
- 15.2 It should be noted that where practicable, all entertainment expenditure must be authorised by the Head of School/Unit before it is incurred.
- 15.3 There will be occasions when it is appropriate to provide catering to visitors from out with the University utilising restaurant facilities, rather than internal University resources. In such cases the University will reimburse the costs involved including the costs of gratuities, up to a level of 10% of the total bill (15% in the USA). However, in such cases the level of expense must be proportionate with the nature of the related business activity and the number of university employees in attendance must be proportionate with the number of visitors. The University regards a maximum ratio of 3 University employees to every 1 visitor to be proportionate for these purposes. The claim form must record the names of the people in attendance at such meals, their organisation and the purpose of the meeting. Where the University is invoiced directly, these details should be appended to the Purchase Invoice. Where the numbers of University employees attending are not proportionate, the University may charge the Income Tax and NIC implications arising against individual members of staff's salaries.
- 15.4 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 for (and not, for example, claimed under "Travel").

15.5 In line with the [University's Alcohol, Drugs and Other Substance Misuse Policy](#), the provision of any alcoholic drinks must be moderate in relation to the cost of food consumed and be complemented by a selection of non-alcoholic alternatives. The University expects that employees who consume alcohol for the purpose of hospitality must have already finished work for the day or not be required to return to work. No more than 1/2 bottle of wine per person or the alcoholic equivalent of other alcoholic beverages per evening should be claimed for by any employee.

15.6 Staff Social Events

15.6.1 The University recognises the hard work undertaken by its employees and will allow the cost of an annual departmental/joint departmental social staff event to be funded from certain University funds up to the value of £25 per employee. The types of funds that should be utilised for this purpose must be funds that have been established via School/Unit income generation activity and not Scottish Funding Council or Research Grant funds. These costs should be separately identifiable and monitored at a School/Unit level to ensure that the amount per head is not breached (as this could result in a tax charge for the individual). Any cost in excess of £25 per employee must be funded by personal contributions from staff.

16. Out of pocket expenses

16.1 You may claim/purchase small out of pocket business expenses as described under section [12.5.1](#) above where it is not normally possible to obtain receipts. Examples of such expenses are parking meters (but not fines), tube tickets, bridge toll charges and telephone calls from public call boxes. Wherever possible, receipts should be retained and attached to claims. 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 on the claim form.

17. Eye tests

17.1 The University will pay up to £50 towards the cost of new glasses if they are a requirement for using display screen equipment, as per HSE Guidelines. You should upload a copy of the prescription and receipt to your HR Self Service Expenses Reclaim. Please note, prescriptions must reference for VDU use in the workplace. When submitting the claim, employees should select Standard Expense, use the cost code CHS0 8341XX 6051, and then submit for approval by Occupational Health.

18. Training courses

18.1 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 such courses, any travel and subsistence expenses incurred may be claimed as business expenses under the rules indicated in sections [11](#) and [13](#) of this procedure.

18.2 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.

19. Uniforms

- 19.1 The University will provide uniforms for some employees. The provision of clothing will be arranged by the University.
- 19.2 The University logo will be imprinted/stitched into or otherwise permanently attached to all clothing provided, other than safety helmets.
- 19.3 No tax or NIC liability arises in respect of university clothing provided under the terms described above (19.2) and details need not be reported in personal tax returns.

20. Professional subscriptions

- 20.1 Personal Professional subscriptions for employees are not normally reimbursed by the University. However, if there are benefits to the University as a whole, by being a member of an organisation, or if membership of a professional body is a stated requirement of the employee's role when advertised, and is listed in HMRCs approved Professional organisations and learned societies then payment may be allowable but this must be agreed, prior to the expense being incurred by the budget holder. Where tax is payable, this will normally be borne by the employee and not by the University.

21. Telephone calls and IT related expenses

- 21.1 Home and telephone calls: Employees that are required to make business calls on their home or mobile telephones must attach the appropriate bill to the expenses claim form with the relevant business calls highlighted and only these will be reimbursed. If you are away on business overnight and need to make essential personal calls, see section [12.5.1](#).
- 21.2 In all cases provision of top up cards for Pay as you Go services are not permitted as HMRC rules cannot be met.
- 21.3 Broadband and Internet Connections – The University will not reimburse employees for broadband or internet connections as the University cannot demonstrate sole and exclusive business use to satisfy HMRC guidelines.
- 21.4 The University recognises there will be exceptional cases where it is an absolute necessity for employees to work from home, using a dedicated internet connection. In these circumstances the University shall arrange for direct provision of the service, following approval by both the Head of School/Unit and the appropriate member of the Principal's Office.

22. Removal and relocation expenses for employees

- 22.1 Removal and relocation costs as set out below will be borne by the University, to a maximum of £8000 for qualifying purposes dependant on Relocation package (Section 4 of the [Removal and Relocation policy](#)).
- 22.2 You will be entitled to removal and relocation costs if you change your only or main residence as a result of:
- You are a newly appointed employee.

- You move from a location of more than 30 miles from the University to a location nearer to the University.
- Your initial contract is for a period of more than 12 months (minimum of 366 days) and the post is funded by the University and not external money. (Employees appointed to posts financed by outside bodies are NOT eligible for grants towards removal expenses unless exceptional circumstances are approved by the Master or the Quaestor and Factor).
- There is only one relocation package per household – e.g. if a husband and wife/partner are both employed by the University and are moving from the same address, only one partner can make a claim for reimbursement.
- Your claim is submitted within 12 months of the start of your employment.

22.3 Removal and relocation expenses will only be paid if they have been authorised by the Payroll & Pensions Manager as part of the agreement for any of the three instances outlined above in a)-c). This element of the procedure applies to all staff, with initial contracts for over 366 days, which are funded through general funds. Expenses for staff funded by outside bodies will not normally be reimbursed unless exceptional arrangements are approved in advance by a member of the Principal's Office.

22.4 The reason for the relocation must be in order to allow you to have your only or main residence within an appropriate distance from the University that will enable you to perform your duties. This will not apply where your former residence is within a reasonable daily travelling distance of that place of work. The University will

- Make payments to you on receipt of a properly completed expenses claim supported by receipts: or
- Make payments on your behalf on receipt of an invoice addressed to the University of St Andrews.

22.5 Reimbursement will only be for items of qualifying expenditure. Qualifying expenditure will be restricted to the following items.

- Removal (by sea and/ or land) of furniture, and personal effects based on the lowest of three estimates. Employees 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.
- Costs of storage if there will be a delay between vacating your former residence and entering your new residence, except where the delay is at the choice of the member of staff, in which costs of storage are not recoverable.
- Stamp duty.
- Reasonable property valuation expenses.
- Legal fees connected with the buying of a new residence and /or the selling of your former residence.
- Advertising costs and /or estate agent costs incurred in selling your former residence.
- Short-term rental costs for periods where you are incurring rental costs in addition to mortgage costs associated with your former residence in advance of sale of the former residence.
- For employees relocating from overseas, the cost of an economy air flight for the employee, partner and children. Airfares in excess of economy level will not ordinarily be reimbursed. 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 Payroll & Pensions Manager for confirmation that this will be acceptable.

22.5.1 Please note that pets are not included in any qualifying costs.

22.6 It must be noted that if you resign from your post within 2 years then you will be required to reimburse the University any relocation expenses that have been paid to you. The following rates will apply:

6 months or less	80%
6 months – 1 year	60%
1 year – 18 months	40%
18 th months – 2 years	20%

22.7 How to claim reimbursement

22.7.1 The three original estimates for removal expenses (or email attachments on headed paper) should be forwarded to the Payroll & Pensions Manager for approval.

22.7.2 The receipted invoice from the removal company for actual expenses incurred and receipts for travel expenses should be submitted to the Payroll & Pensions Manager on a staff expenses claim form. Agreement with the University via the Payroll & Pensions Manager is to be sought in advance. If the employee wishes the University to pay the company direct, they must inform the company of this and then the invoice should be sent direct to the Payroll & Pensions Manager.

22.7.3 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 Payroll & Pensions Manager.

23. Support

23.1 If you have any queries regarding this policy please contact the [Payroll and Pensions Manager](#).

Version number	Purpose / changes	Document status	Author of changes, role and school / unit	Date
1.0	Migration of the policy to the Governance Zone.	Published	Shona Donohoe Human Resources	02/07/2019
1.1	Change of classification from internal to public.	Published	Lisa Stewart Human Resources	12/11/2019
1.2	Change of Payroll and Pension Manager details.	Published	Lisa Stewart HR	11/12/2019
1.3	Change to review date	Published	Lisa Stewart HR	22/02/2021
1.4	New section added @ 10.6	Published	Calli Hopkinson Finance	08/06/2021
1.5	Change to section 17: Eye tests to align with wording on the health &	Published	Lisa Stewart HR	16/08/2021

	wellbeing webpage.			
1.6	New paragraph added at 11.6.4 (Travelling expenses)	Published	Lisa Stewart HR	25/08/2021
1.7	Removed paper forms to submit staff expenses.	Published	Lisa Stewart HR	12/05/2022
1.8	Change to 7.2. Claims shall be authorised by Head of S/U or someone at grade 7 or above.	Published	Lisa Stewart HR	16/08/2022
1.9	Removed para 11.6.3 re Airmiles being a Benefit in Kind as this was incorrect.	Published	Lisa Stewart HR	22/02/2023