



University of
St Andrews

Expenses policy

Document type	Policy
Scope (applies to)	All staff
Applicability date	19/03/2024
Review / Expiry date	30/03/2027
Approved date	22/03/2024
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
1.10	Updates to policy to reflect the move to Oracle and aligning to changes to HMRC regulations around eye tests/glasses.	Published	Mairi Stewart Director of HR	19/03/2024

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	5
8.	Cash advance	5
9.	Payments direct to external suppliers	6
10.	Small gifts	6
11.	Research volunteers, lay participants and participants in clinical trials	6
12.	Travelling expenses	7
13.	Hotel accommodation	9
14.	Subsistence	10
15.	Working lunches	11
16.	Entertainment	11
17.	Out of pocket expenses	12
18.	Eye tests and Glasses	12
19.	Training courses	13
20.	Professional subscriptions	13
21.	Telephone calls and IT related expenses	13
22.	Removal and relocation expenses for employees	14
23.	Support	14
24.	Version control	14

Summary of routes to be used for purchasing – individuals should familiarise themselves with the expenses policy **before** making any purchase

Route	Type of Purchase
Procurement	Used for the purchasing of goods and services.
Credit Card	Used for travel, expenses and entertaining while on University business or for small one-off purchases less than £1,000.
Staff Expenses	Only to be used for incidental expenses while on University business. It should not be used for IT or large purchases .

1. Purpose

- 1.1 The purpose of this policy is to explain the University regulations, policy and procedures in respect of reclaiming expenditure incurred by employees in the course of the University business.
- 1.2 The underlying intention of the policy is to reimburse employees for expenses incurred wholly and necessarily in the course of University business ensuring that employees neither gain nor lose financially and to ensure compliance with HMRC legislation. This is in the context that employees are expected both to minimise costs without impairing the efficiency of the University and to avoid any cost to the University that an external observer might regard as being an unnecessary or excessive use of charitable funds.

2. Scope

- 2.1 This policy applies to all expenses payments made by the University of St Andrews and to any benefits received by its employees irrespective of the source of funding. In this context employees are defined as those paid through Payroll. This policy also applies to non-staff members claiming personal expense reimbursement from the University.

3. Principles

- 3.1 The majority of business expenditure should be incurred through University approved purchasing routes, principally University requisitions raised on the Financial Management System (Oracle) and University Credit Cards, rather than incurred directly by the employee.
- 3.2 Personal 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. Please note all electrical purchases with a value of more than £100, must be asset tagged. Further information can be found in the Financial Regulations, Section 9.4: <https://www.st-andrews.ac.uk/policy/financial-matters-legal-regulations/financial-regulations.pdf>.
- 3.3 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 [Financial Regulations, Section 9.4](#).
- 3.4 The University reserves the right to recover unauthorised expenses, regardless of method of payment, from employees who have not had sign off from appropriate budget authority (as outlined in the [Financial Regulations Section 9.0](#) or where the spend is deemed inappropriate and is not in line with the principles and guidelines laid out in the Financial Regulations. Recovery of unauthorised expenditure would be deducted from the employee's salary.
- 3.5 If an employee has charged inappropriate spend to the University (via invoice or Corporate Credit 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.
- 3.6 All University spend is subject to audit by government agencies, research funders, internal and external auditors and other sponsors. Thorough documentation and accounting are essential.

- 3.7 All University spend is subject to scrutiny under Freedom of Information (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, as outlined in the [Anti-bribery and corruption policy](#), 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 or facilitate a false or inappropriate claim will be treated as a serious disciplinary offence.

4. Staff expense claims

- 4.1 All University expense claims are processed via Oracle Fusion. 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 and Flexible Workers 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 where receipts or invoices are produced, except in the limited instances where fixed rate allowances apply and receipts are not required – see [section 14.2](#). 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 personal expenditure claims should only be submitted by the person who has incurred the expenditure unless they have asked for a trained delegate administrator (see 6.3 below) to be set up. Where this expenditure relates to multiple individuals, all designations/organisations should be listed.
- 6.3 A delegated administrator can be set up to assist credit card holders or expenses by coding and submitting transactions on their behalf. This will be subject to local arrangements in your School or Unit and should be agreed with your local administrative team.
- 6.4 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*”.
- 6.5 Claimants are encouraged to submit claims as soon as possible (and no later than three months) of the expense being incurred or the ending of a research grant.

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 '[Request Corporate Credit Card](#)' webpage. The following individuals must authorise expenses:
- Claims by employees shall be authorised by their line manager or Head of School/Unit or nominated deputy who has appropriate seniority and budget authority in line with the [Financial Regulations section 9.0](#). Appropriate seniority means someone of the same grade or higher than the individual making the purchase. 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 will be able to claim expenses using the [Non Staff Expenses \(NSE\) portal](#). NSE claims will be managed by the school/unit and approval is by an authorised signatory for the appropriate cost centre.
 - Heads of School/Unit 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 Lay Member.

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. Please note that an advance should only be requested in extenuating circumstances. A corporate credit card should ideally be used for all travel expenses that cannot be booked via DP&L travel. Where this is not feasible and the amount required is over £200, an advance may be requested. Requests for cash advances by employees should be made to Salaries at monthly-ns@st-andrews.ac.uk, using the Salary Advance Request Form, at least one month in advance of travel to allow the payment to be made with the salary payment (employees). Students should contact finschol@st-andrews.ac.uk to request an advance claim form at least one month in advance of the travel date to enable the form to be approved and submitted.
- 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 [University Criminal Finances Act Policy](#).

- 8.3 Accommodation should be booked in advance and in line with the University [Travel Policy](#), and not paid with the advance. Where this is not possible, please contact finance for further information finops@st-andrews.ac.uk.
- 8.4 When salaried employees return from their business travel they should submit an expenses claim. The advance needs repaid directly to Finance once the spend has been claimed via the Oracle Fusion expense system. Failure to do so will result in the cash advance being recovered via debt recovery procedures. Please note that all expenditure made using the cash advance must conform to this policy or it will be rejected via the usual process.
- 8.5 When students return from their business travel they must submit an expenses claim and/or reimbursement of the advance to [Finance](#). Failure to do so will result in the cash advance being recovered via debt recovery procedures. Please note that all expenditure made using the cash advance must conform to this policy or it will be rejected and recovered from the student

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 & Removal and Relocation](#)) 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. Credit cards can also be used as a method of payment to purchase one off direct payments.

10. Small gifts

- 10.1 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 £50), they must not be cash or cash equivalent (e.g. vouchers) and should be an infrequent occurrence. Small gift payments will be reviewed annually to ensure that they are reasonable.
- 10.2 Please note that gifts purchased for visitors/individuals external to the University, cannot include alcohol, food or tobacco, and should be University branded in some way.

11. Research volunteers, lay participants and participants in clinical trials

- 11.1 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 finops@st-andrews.ac.uk should be contacted for guidance on how to implement this appropriately.
- 11.2 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.

12. Travelling expenses

- 12.1 The University has a [Sustainability 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.
- 12.2 Employees are encouraged to minimise the University’s carbon footprint, to avoid the use of air or car journeys and utilise either 1st class rail travel or sleeper accommodation for all travel outwith Scotland.
- 12.3 Irrespective of the mode of transport, travel expenses may be claimed only where they are incurred on business travel.
- 12.4 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:
- a) attending a work-related emergency call out,
 - b) occasional taxi fare for late working (after 10pm). Prior approval must be sought from your Line Manager.
- 12.5 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.
- 12.6 As per the University’s [Travel Policy](#), all travel for business purposes in excess of £1,000 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.

12.7 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.

- 12.7.1 ‘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.
- 12.7.2 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 or as outlined in 11.3 above.

12.7.3 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.

12.8 Using your own car on business

12.8.1 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.

12.8.2 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.

12.8.3 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 in line with HMRC guidelines. 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.

12.8.4 If you are authorised to use your own car on University business you should claim following the procedure described below.

12.8.5 Full details of the journey, including date, reason for journey, starting points and destinations, should be provided.

12.8.6 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.

12.9 Car-hire

12.9.1 The University's Guidance on [Booking Vehicle Hire](#) while on University Business must be adhered to.

12.9.2 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).

12.9.3 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.*

- 12.9.4 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.
- 12.9.5 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: Any spend incurred through DP&L or any other Oracle registered supplier should follow the [standard requisition and purchase order process](#). If there are any one-off purchases with non-Oracle suppliers, it may be economical to use a University Corporate Credit Card. Your School/Unit Oracle Buyer will be able to assist employees with all of the above.*

12.10 Use of a motorcycle for business

- 12.10.1 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.

12.11 Fuel-University hired cars & vans

- 12.11.1 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 and relevant receipts provided.

12.12 Car parking

- 12.12.1 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.

12.13 Use of bicycle for business

- 12.13.1 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.

13. Hotel accommodation

- 13.1 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 [13.5.1](#). Accommodation should be booked in line with the [Travel Policy](#).

13.2 Airbnb or similar

- 13.2.1 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 or similar, provided by EHSS.
- 13.2.2 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 or similar. Payment must be made via an invoice and not through staff expenses.
- 13.2.3 Where meals are not taken in the hotel, separate restaurant receipts should be obtained and claimed for under - see [Section 14](#) for limits.

13.4 Hotel Minibar/Movies/Phone/Gyms/SPA

- 13.4.1 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 Credit Card.

13.5 Personal Incidental Expenses (overnight)

- 13.5.1 You may claim the costs of personal incidental expenses such as newspapers, private calls, laundry, non-alcoholic drinks etc when away, overnight, on university business. You can claim up to £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). You should provide receipts where available, however reimbursement will be made up to the HMRC limits without them, if unavailable. 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.

14. Subsistence

- 14.1 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 13.5).
- 14.2 Employees are entitled to claim the cost of meals taken when traveling on University Business. Allowable expenses can include the cost of a meal, reasonable refreshments (both alcoholic and non-alcoholic, noting alcohol should not be consumed during working hours) with the mean 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. The following maximum subsistence rates are currently in force where not receipt is provided.

(i) **Maximum Daily Rate (no overnight stay)**

Employees may claim up to a maximum of £20 per day for each day on which they purchase snacks, meals etc whilst away from both home and their normal place of work, where there is no requirement for an overnight stay.

(ii) **Maximum Daily Rate (overnight stay)**

Employees may claim up to a maximum of £60 per day for each day on which they purchase snacks, meals etc whilst away from both home and their normal place of work, provided there is a requirement for an overnight stay.

14.3 Please note these amounts are not allowances, but the maximum amounts that can be claimed. Receipts must be provided in support of claims for subsistence costs where it would be reasonable to expect a supplier to provide them.

15. Working lunches

15.1 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.

15.2 It is the University's policy that alcohol should not 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. Corporate Credit 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 [16](#).

16. Entertainment

16.1 Necessary costs of entertaining business contacts will be reimbursed on production of receipts, or a Corporate Credit Card should be used. For this purpose, "business contacts" do not include other employees of the University, family members 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")

16.2 It should be noted that where practicable, all entertainment expenditure must be authorised by the Head of School/Unit before it is incurred.

- 16.3 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 15% (20% if overseas and this is the norm) of the total bill. The claim form must record the names of the people in attendance at such meals, their organisation and the purpose of the meeting. Entertaining costs should be purchased using University Corporate Credit Cards and not invoiced to the University. 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.
- 16.4 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").
- 16.5 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 $\frac{1}{2}$ bottle of wine per person or the alcoholic equivalent of other alcoholic beverages per evening should be claimed for by any employee.

16.6 Staff Social Events

- 16.6.1 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 £50 per employee must be funded by personal contributions from staff.

17. Out of pocket expenses

- 17.1 You may claim/purchase small out of pocket business expenses 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. 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, with receipts where available.

18. Eye tests and Glasses

- 18.1 The University will pay up to £50 towards the cost of new glasses if they are a requirement for using display screen equipment, as part of the role. If the prescription is solely for Visual Display Unit (VDU) use and nothing else, this is exempt from liability. If the prescription is for general use with an additional prescription required for VDU use, then the VDU element can be paid non-taxable providing it is itemised on a receipt/prescription. You should

upload a copy of the prescription and receipt to your [expense](#) claim. Please note, prescriptions must reference for VDU use in the workplace.

19. Training courses

- 19.1 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 must be in line with Sections 12 and 14 of this policy.
- 19.2 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.

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 the professional body is not on the list, the Head of School/Unit will be asked to clarify why this is a necessary resource and this should not be submitted via an expense claim, please email [Salaries](#). 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 [13.5](#).
- 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. Employees should refer also to the [Home workspace equipment policy](#).

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](#)).

23. Support

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

24. Version control

24.1 This policy is non-contractual and may be amended at any time.

24.2 This document will be reviewed periodically in conjunction with the University's recognised Trade Unions. Any feedback on the policy content should be directed in the first instance to the [HRBP team](#) or via the [HR Feedback Form](#).

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 & wellbeing webpage .	Published	Lisa Stewart HR	16/08/2021
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	Published	Lisa Stewart HR	16/08/2022

	someone at grade 7 or above.			
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
1.10	Updates to policy to reflect the move to Oracle and aligning to changes to HMRC regulations around eye tests/glasses.	Published	Mairi Stewart Director of HR	19/03/2024