



# Climate Conscious Travel & Expenses Policy

Status	Approved
Owner	Finance
Source location	GCU Finance website
Endorsed	UPRG
Publication	
Version	V02 06/2024
Review Date	June 2025

## Contents

1. Introduction.....	3
2. General Principles.....	6
3. Travel .....	7
4. Advances against expenses .....	10
5. Hospitality / entertainment.....	10
7. Meals, snacks and incidental subsistence .....	13
8. Courses & conferences .....	14
9. Communication expenses .....	14
10. University mobile phones.....	14
11. Professional subscriptions.....	15
12. Relocation and removal expenses.....	15
13. Prizes, gifts and compensation.....	15
14. Volunteers .....	16
15. Payment of expenses for Court members (non-staff) .....	16
16. Long service awards .....	16

## 1. Introduction

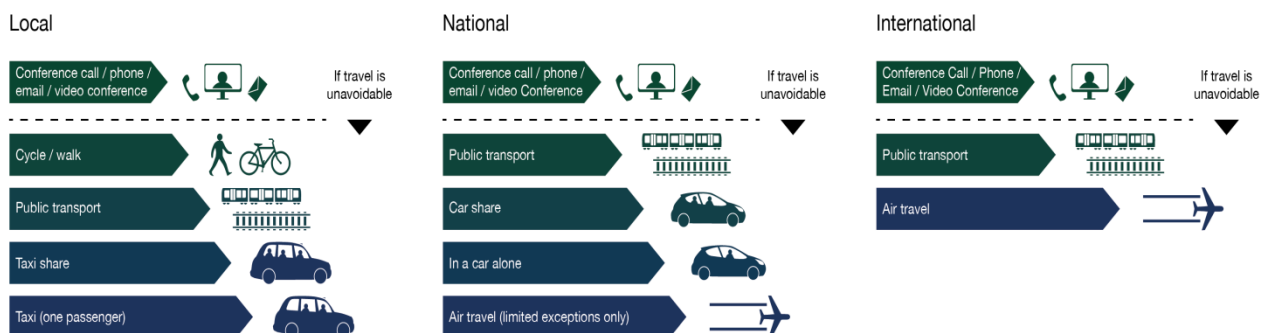
In July 2021 the Executive approved GCU's third Sustainable Travel Plan which set out a range of measures that the University would implement to reduce emission from, amongst others, business travel by 16 % (relative to the 1,683 tCO<sub>2</sub>e in 2018-19) to below 1,415 tCO<sub>2</sub>e by 2025-26.

This Policy has already had a positive impact by helping reduce emissions from business travel to 1,023 tCO<sub>2</sub>e (in 2022-23), 27% lower than the target for 2025-26. However, there is still significant potential to choose more sustainable travel options for University business.

The pandemic helped us identify opportunities to significantly reduce travel associated with some of our activities. Indeed, it caused many to reflect on previous practices and conclude that many of our business meetings can be conducted remotely. As such, the University remains committed that future travel must be undertaken considering the environmental, social and economic impacts, and weighing these against the expected benefits of our journeys. This approach is known as Climate Conscious Travel.

In adopting Climate Conscious Travel, we will ensure the key focus of any travel decisions consider the safety of our travellers, a reduction in carbon emissions and management of our financial costs. Our Climate Conscious Travel draws on:

**Using the sustainable travel hierarchy (see diagram below) to understand the environmental impacts of travel and minimise the overall number of journeys taken on behalf of the University. Where this is not possible, we will endeavour to choose low-carbon travel options, first prioritising walking or cycling, then opting to use public transport (bus, train or coach), taxis or cars and only flying where necessary**



### Climate Conscious Travel

- *Need for travel – only undertake business travel when it is absolutely essential. Can a telephone call, video conference or email deliver the same or similar outcome?*
- *Walking – the healthiest and cheapest form of transport, negligible carbon emissions, flexibility and viable for journeys up to 2km,*
- *Cycle – a healthy and cheap form of transport, negligible carbon emissions, reliable and flexible for journeys up to 5km,*
- *Bus, rail and public transport – the preferred choice for essential medium to long journeys;*
- *Taxi/Hire Car – necessary for some trips, particularly to remote areas. Should be used in conjunction with travel by public transport to the nearest mainline terminal;*
- *Private car – only when hire car option is not viable and share whenever possible.*
- *Air – the absolute last resort, high carbon emissions, high in cost, but may sometimes be cheaper*

*in monetary terms than rail and use of time*

Whilst managing and minimising carbon emissions of personal and professional life is our collective responsibility, the University has committed to reporting all emissions resulting from travelling on behalf of the University as part of our commitment to be carbon neutral by 2040.

Further details on Climate Conscious Travel, including advice and guidance for travellers, travel bookers and management groups, is available [here](#).

## **1.1 Scope**

1.1.1 The Climate Conscious Travel & Expenses Policy ('Policy') applies to all University staff, and where appropriate to students and all others engaged in University business, who are travelling on behalf of the University and/or are incurring expenses that the University has agreed to reimburse. The Policy also applies to all UK bodies consolidated within the University's Financial Statements and therefore is applicable to all of GCU's UK subsidiary companies.

1.1.2 The Policy has been prepared in accordance with Her Majesty's Revenue and Customs (HMRC) Employment Income Manual and in consultation with the University's tax advisors.

1.1.3 The Policy applies irrespective of the method of payment for the expense (i.e. whether reclaimed via expenses or paid with a University credit card) or the source of funding. Research and other grant funded projects may include guidelines that have tighter restrictions which also need to be adhered to.

1.1.4 The majority of business expenditure should be incurred in accordance with the University's procurement procedures through PECOS and/ or Accounts Payable. A claim should normally therefore be used to reimburse or reconcile University credit card transactions for **incidental expenditure** only.

## **1.2 Tax status of expenses reimbursed**

1.2.1 Expenses incurred by staff, that are reimbursed by the University are taxable payments unless they are incurred **wholly, exclusively and necessarily** in the performance of their duties of employment.

1.2.2 In the event of a taxable benefit-in-kind charge arising (i.e. an expense allowed under this Policy but deemed taxable by HMRC), the University has a responsibility to inform both the claimant and HMRC about the existence and the extent of the particular charge. The University has an obligation to report taxable benefits in kind and expense reimbursements to HMRC, either via the completion of a Form P11D, or via payroll (where expenses are required to be subject to PAYE and NIC). Where a benefit in kind is reported on a P11D, staff will be required to pay the tax due on the benefit via Self-Assessment or an adjustment to their PAYE code. Where an expense is taxed via payroll, staff will pay the PAYE and NIC due on the benefit in the pay month in which it is reported.

1.2.3 Where applicable, the University submits to HMRC details of the Income Tax and National Insurance it has paid on behalf of its staff annually through Pay As You Earn (PAYE) Settlement Agreements (PSA).

## **1.3 Overall statement on responsibilities**

As the University continues the journey towards making better and more informed climate conscious travel decisions it is recognised that the guidance contained in this policy which pertains to travel can lead to differences in interpretation. It is also recognised that there are possible conflicts between trying to achieve value for money and trying to minimise environmental impact.

It is expected that claimants and authorisers are familiar with the aims of Climate Conscious Travel guidance and make all reasonable efforts to comply with it. It is not expected that Finance, as the policy owners, will audit or control compliance when it comes to travel decisions. As part of the University's [Sustainable Travel Plan](#) monitoring of the policy and its impacts will be undertaken.

## **1.4 Responsibility of the claimant**

1.4.1 This Policy provides claimants with the necessary guidance on how the University manages staff and students travelling on university business and the types of expenses they can claim. When travel is unavoidable, staff and students must ensure that their plans are aligned with the Climate Conscious Travel guidance outlined in this Policy.

Following the guidance in this policy will avoid delays in reimbursement and minimise any possibility of further enquiries by Finance, Auditors or HMRC. **Submitting, or attempting to submit, a fraudulent claim will be treated as gross misconduct under the terms of the University's Conduct and Capability Policy.**

## **1.5 Responsibility of the authoriser**

1.5.1 Delegated authorisers must ensure that claimants' travel plans are aligned with the Climate Conscious Travel guidance outlined in this Policy prior to any commitment being made to travel. For all expenses, authorisers must ensure staff fully complete an expenses claim with all VAT receipts relating to the business expenditure sent to the Accounts Payable team. The reason for incurring the expenses must also be fully justified.

## **1.6 Responsibility of Finance**

1.6.1 Finance is responsible for ensuring the reimbursement of expenses and for monitoring compliance with the Policy and HMRC guidance. Per s1.3 Finance are not expected to monitor or audit travel decisions with agreement made at traveller and authoriser level.

## **2. General Principles**

2.1 An expense claim should be submitted to request reimbursement for business expenses that have been incurred personally or to reconcile expenditure incurred on University credit cards.

2.2 In the interests of value for money and the appropriate use of public funds, claimants are expected to be prudent in their spending and delegated authorisers, as per the Delegated Authority Policy, are expected to be diligent in their review and approval of expenses.

2.3 In the interests of minimising the environmental impact of the University's activities both claimants and authorisers are expected to ensure that when making travel decisions that this is done with reference to the Climate Conscious Travel guidance.

2.4 Reimbursement will be made providing the claim has been appropriately authorised and receipts supporting the claim have been returned to Finance. Claims should be submitted as soon as possible and those over 3 months old will not be paid unless a reasonable explanation can be provided for the delay. An incomplete or incorrect claim will be returned with an explanation as to why it cannot be processed. The claim should be amended as required and then resubmitted to Accounts Payable for processing.

2.5 The claimant should also be mindful of the University's financial year end (31 July). In order to adhere to approved accounting procedures, all expenses for that financial year must be submitted and approved prior to the year end to ensure the expense is appropriately captured in the financial statements and in the department's budget for the appropriate financial year. All expense claims and supporting receipts are subject to regular review by the University Auditors.

## **2.6 Claims - Staff**

2.6.1 Expense claims for staff must be made using Oracle IExpenses. A comprehensive **IExpenses Guide** detailing how to complete an expense claim can be found on the Finance [Sharepoint](#). In circumstances where VAT has been incurred the expenses claim should be for the gross amount (VAT inclusive).

## **2.7 Claims - Non-staff only**

2.7.1 Non-staff expense claims should be made using the [Expenses Claim Form](#). In circumstances where VAT has been incurred the expenses claim should be for the gross amount (VAT inclusive).

## **2.8 Claims when travelling with spouses/partners**

2.8.1 Where the claimant is accompanied by a spouse/partner or another non-University connected persons, the claimant must only claim the appropriate share of each item of expenditure, consistent with

that which would have been incurred if travelling unaccompanied. Under no circumstances must the University incur additional costs on account of the claimant's travelling companion(s).

## 2.9 Claims with extended visits

2.9.1 Extended visits are those which include time spent on non-University business such as earlier arrival or later departure. Extended visits may be permitted provided there is no additional cost to the University and it is not a regular occurrence. Any additional costs for baggage (such as golf clubs, bikes, skis etc) will not be reimbursed. Prior approval for extended visits should be obtained from the claimants Line Manager.

## 2.10 Receipts

2.10.1 Receipts must be provided to account for each item of expenditure. Non attachment of receipts may mean that items are disallowed from the claim reimbursement or may be subject to employment tax. Receipts must be sent electronically alongside the claim. All staff members will submit receipts to [iExpenses@gcu.ac.uk](mailto:iExpenses@gcu.ac.uk) quoting their claim number. If no proof of payment is available the claimant should record this when completing the expense claim.

## 2.11 Authorisation limits

2.11.1 The standard delegated authority limits contained within the **Delegated Authority Policy**, are used for expense claims. For expense claims relating to the Executive, Principal and Court Members, approval is as follows:

Claimant	Authoriser of expenses claim	Authoriser limits
Executive	Any other member of the Executive	Up to £1,000
	Principal	Up to £10,000
Principal	Any member of the Executive	Up to £1,000
	Chair of Court	Up to £10,000
Court members	University Secretary	Up to £1,000
	University Secretary countersigned by the Principal	Up to £10,000

2.11.2 Staff who are authorised to approve expenditure should ensure:

- They do not approve expenditure where the claimant is a connected person. A connected person is defined as spouse/partner, family member or other closely related person; and
- They are a more senior designation when providing authorisation.

**Failure to follow these instructions will render the expense claim invalid.**

## 3. Travel

3.1.1. The subsequent section on travel is set within the context of Climate Conscious Travel articulated in the introduction.

3.1.2 All international travel must be incurred in accordance with the Travel guidelines maintained by People Services. Further information can be found on the [Finance website](#) and [Travel website](#)

3.1.3 Individuals responsible for booking and approving travel should bear in mind the need to be prudent with funds to ensure best value for money is delivered for all business travel and with least environmental impact. This will involve travelling via the most economical route, carrier and class of travel.

3.1.4 Whilst it is recommended that travel is purchased via the University's appointed Travel Management Company (TMC) this is not mandatory for UK travel only. If best value for money can be achieved by booking directly with the transport carrier the expense claim route may be used. Booking via the TMC will use the University's purchasing system and will remove the need for an expense claim to be submitted. Credit card holders may also use University credit cards for UK travel.

3.1.5 All International business travel **must** be booked via the University's Travel Management Company (TMC). Making International travel bookings using University credits cards or via a reimbursement claim is not permissible. For all International travel, the claimant **must** obtain prior authorisation in writing from the Dean/Director or Executive Lead (as applicable) before any booking is made.

3.1.6 Individuals may need to be reimbursed for travel which cannot be booked through the University's appointed TMC, for example transport costs incurred overseas. Such incidental travel expenses should be claimed through an expense claim.

3.1.7 Journeys between an employee's home and normal place of work are not regarded as business travel and the cost of such travel can't be claimed, with the exception of attending an emergency call out (see section 3.8).

## **3.2 Rail travel**

3.2.1 When journeys are deemed to be essential, rail travel is the University's preferred method of travel for all essential medium to long journeys (i.e. journeys to destinations that can be reached by rail in six hours).

3.2.2 Rail travel should be booked at the most economical fare available for the journey. Where there is a business requirement to work, first class travel is allowable provided the claimant has obtained prior authorisation in writing from the authoriser of the claim.

## **3.3 Air travel**

3.3.1 Air travel should only be used for essential travel where no other reasonable alternative is available and as a last resort.

3.3.2 Flights should be booked sufficiently in advance to obtain the best possible price.

3.3.3 The permitted class of travel depends on the length of the flight:

- Economy - for any flight duration
- Business class - may only be considered where the flight duration is greater than 5 hours one way or where health reasons apply. The claimant must obtain prior authorisation in writing from the Dean or Executive Lead (as applicable) before the booking is made.

3.3.4 Reimbursement will not be made for airline tickets purchased, or partially purchased with frequent flyer miles.

3.3.5 The University will reimburse any out of pocket costs of travel purchased or surcharges imposed due to cancellations or changes in travel arrangements only when the change or cancellation is due to business needs.

3.3.6 Payment for access to Airport Lounges will not be reimbursed by the University



### **3.4 Ferry/ Bus/ Coach/ Underground**

3.4.1 Costs incurred whilst travelling on University business will be reimbursed on submission of supporting receipts.

### **3.5 Mileage allowance payments**

3.5.1 The use of a private car is allowed for University business if there are a number of passengers, heavy equipment has to be carried, or the destination is not well served by public transport (requirement to make multiple connections or remoteness of destination).

3.5.2 However, private cars must only be used for journeys under 60 miles and where there are concrete benefits (e.g. convenience, safety and cost) compared to other options, such as hourly car hire (through Enterprise Car Club) or day hire available from the Transport Office.

3.5.3 Subject to the above, the University will pay a mileage allowance at the rate per mile set by HMRC. For all cars and vans the rates are:

- First 10,000 miles per annum the rate is 45p per mile
- Above 10,000 miles the rate is 25p per mile.

3.5.4 Should staff wish to use a privately-owned motor cycle or bicycle for business travel, then an allowance, based on the rates set by HMRC, of 24p per mile and 20p per mile respectively can be claimed.

3.5.5 Staff must ensure that they are licensed and insured to use their vehicle on University business, and that their car is in a suitably roadworthy condition for the journey. The University will not accept liability for any consequences arising from failure to do so. The University reserves the right to request copies of insurance certificates and MOT certificates (where applicable).

3.5.6 Full details of the journey, including date, reason for journey, starting points & destinations and mileage should be shown in the appropriate columns of the mileage section in IExpenses or on the Expenses Claim Form. Please note that the exact mileage driven should be reported on the form. This should not be rounded to the nearest 5 or 10 miles.

3.5.7 Parking costs incurred in the course of travelling on University business may be claimed. The University will not pay the cost of any parking permit relating to a member of staff.

3.5.8 The University will not reimburse parking fines and other fines for road traffic offences incurred by University staff whilst on University business. This rule applies both to University staff driving University vehicles and University staff using their own/hire vehicles on University business.

### **3.6 Hired vehicle expense claims**

3.6.1 Expense claims arising from the use of University and hired vehicles are restricted to the reimbursement of business expenses only.

3.6.2 Where staff are required to pay for fuel then reimbursement of fuel costs on production of receipts will not give rise to any tax liability provided no private mileage is claimed.

### **3.7 Taxi hire**

3.7.1 Whilst travelling on University business away from Campus, the University will reimburse the cost of taxis incurred where public transport is impractical e.g. late night travel, no practical public transport links.

3.7.2 When using taxis from the Glasgow Campus they should be hired on account through the Facilities Management agreement with the Taxi Owners Association (TOA). Line managers must approve all taxi bookings in advance of travel. This will remove the need for individuals to seek reimbursement through expenses.

3.7.3 The use of taxis to take staff home after working late is not a taxable benefit in kind, provided the following conditions are met:

- The employee is required to work later than usual, at least until 9pm,
- This is an irregular occurrence for the employee (less than 60 times per year),
- Either public transport has ceased or it is not practicable/ reasonable to expect the employee to use public transport.

### **3.8 Emergency call outs**

3.8.1 The cost of travelling to work to attend an emergency call-out can be claimed. However this will be taxable unless all the following conditions have been met:

- The employee must give advice on how to handle the emergency before leaving home.
- Responsibility for dealing with the emergency must be accepted from that time;
- The employee has a continuing responsibility for the Emergency whilst travelling to the workplace.

## **4. Advances against expenses**

4.1 The cost of a business expense should normally be met by the individual with reimbursement subsequently sought from the University.

4.2 Foreign currency advances are available to staff credit card holders in exceptional cases where significant out of pocket expenses will be incurred. Full details can be found in the **Credit Card Policy**.

4.3 The foreign currency advance against expenses should be approved by the appropriate delegated authoriser and the following conditions will apply:

- A foreign currency advance must be accounted for via IExpenses duly authorised and supported by receipts as soon as possible and not later than 14 days after the date when the original expenditure was incurred.
- Any exchange differences will be charged to the School/Department/Project to which the overall expenditure relates to.
- Unused foreign currency must be converted back to GBP, reconciled as appropriate in IExpenses and can be returned via transfer to GCU using the [Online Store](#).

4.4 Should staff fail to account for the advance within 14 days of the return from University business, the University reserves the right to withhold the provision of further advances or reimbursements of expenses until the matter is resolved, or make a direct deduction from payroll of the outstanding sum.

## **5. Hospitality / entertainment**

### **5.1 Business entertainment/corporate hospitality**

5.1.1 The University recognises that there may be occasions when, for legitimate business reasons, it is appropriate to provide hospitality to external contacts or other supporters of the University. On those occasions it is expected that the purpose of entertaining is to foster new business or to continue existing business relationships.

5.1.2 As long as the event is for business purposes and this can be documented no taxation will arise on the entertainment provided.

5.1.3 The ratio of University employees to external guests is a critical factor in determining whether expenses are taxable. Entertainment will **not** be considered to be legitimate business entertainment and therefore will not be reimbursed if:

- There are no external guests present or the ratio of University staff to externals exceeds 4:1. In terms of qualifying as business entertainment, anyone who is employed in any capacity by the University does not count as an external guest.
- The purpose of the meeting is primarily social, even though business topics may have been discussed.

5.1.4 Business entertainment/ hospitality costs should be authorised in accordance with the Delegated Authority Policy by an authoriser independent of the event. Where the authoriser is in attendance, the costs should be authorised by a more senior designation.

5.1.5 Where appropriate, hospitality taking place within the University should be ordered from the internal catering facility in accordance with the University's procurement procedures through PECOS.

5.1.6 The University will only reimburse costs which are judged to be reasonable. Where costs are considered to be unreasonable the University may reject claims or exclude items and in such cases if a University credit card has been used, the card holder may be required to reimburse the excessive costs. Unreasonable claims will include those where the food and drink ratio in terms of cost and proportion are not considered to be appropriate to the occasion.

5.1.7 The provision of alcoholic drinks must be moderate and be complemented by a selection of non-alcoholic alternatives. The University expect that staff consuming alcohol for the purpose of hospitality must have already finished work for the day or not be required to return to work that day.

## **5.2 Staff entertaining/ hospitality**

5.2.1 Where an event is for employees only costs will be reimbursed where it is deemed that the expenses are 'wholly, exclusively and necessarily' incurred as a business activity. The event is subject to approval by the relevant budget holder.

5.2.2 Expenses for employee entertainment at annual events such as Christmas lunches/ parties and BBQs can be claimed without the expense being a taxable benefit in kind provided:

- The annual spend per employee is no more than £150. The figure of £150 is not an allowance. Annual events which cost more than £150 per head will be subject to tax in full, not just the excess over £150. Where two or more annual parties or functions are provided, no taxation charge arises in respect of the party, or parties, for which cost(s) per head do not exceed £150 in aggregate. The cost of the function also includes VAT and the cost of transport and/or overnight accommodation if these are provided to enable staff to attend. Divide the total cost of each function by the total number of people (including non-staff) who attend in order to arrive at the cost per head.
- The event is open to all employees. There can be separate parties for different departments as long as all employees have the option of attending one of them.

5.2.3 There are occasions where staff entertaining/ hospitality takes place primarily for the benefit of staff and which may exceptionally be paid for from University funds. Such occasions include retirements, leaving events and celebration lunches/ dinners. There is normally a taxable benefit in kind chargeable to staff attending on their share of the expense incurred by the University in providing such social functions. **Where the cost of the event is less than £50 per head and not a reward for service, the expense is treated as trivial and will not be a taxable benefit in kind.**

Please see **section 5.4** if you are providing refreshments/ lunches during the course of a meeting.  
Please see **section 8** if you are holding a team away day/ team building event.

### **5.3 Entertainment relating to Graduations**

5.3.1 Entertaining, out with that provided by the University directly before/ after the Graduation Ceremony, should normally be restricted to the Graduate, **two** external guests and **two** members of University staff.

5.3.2 The provision of alcoholic drinks must be moderate and be complemented by a selection of non-alcoholic alternatives. The University expect that staff consuming alcohol for the purpose of hospitality must have already finished work for the day or not be required to return to work that day.

### **5.4 Refreshments/ lunches supplied during the course of a meeting**

5.4.1 It is permitted to provide refreshments (e.g. tea, coffee and biscuits) where this is considered to be necessary due to the length or nature of the meeting. All refreshments provided are at the discretion of the relevant budget holder to which the costs will be charged.

5.4.2 If working lunches for staff members are necessary they should, where possible, be consumed on University premises, and considered light (i.e. sandwiches/crisps/biscuits/soft drinks). They must take place where the meeting is held (i.e. a break in the meeting). On the basis that food provided at such meetings is of a similar standard to that provided in the University catering outlets, no taxable benefit in kind should arise on the provision of these working lunches.

5.4.3 The University may reimburse working lunches that have taken place out with the University premises however there is a taxable benefit in kind chargeable to staff attending on their share of the expense incurred by the University. The University will meet any Income Tax and National Insurance due on behalf of staff attending such lunches annually through its Pay As You Earn (PAYE) Settlement Agreement (PSA).

5.4.4 All lunches are provided are at the discretion of the relevant budget holder to which the costs will be charged.

## **6. Accommodation**

6.1 Reservations for accommodation should be made as early as possible to obtain the lowest possible room rate.

6.2 The University TMC will be prioritising the recommendation of sustainable accommodation providers wherever possible. Any member of staff or guest of the University can benefit from reduced rates at a variety of hotels in Glasgow. Further information is available on the [Hotels and Facilities website](#).

6.3 As with booking travel, whilst it is recommended that accommodation is purchased via the University's appointed Travel Management Company (TMC) this is not mandatory for UK accommodation only. If best value for money can be achieved by booking directly with the hotel the expense claim route may be used. Booking via the TMC will use the University's purchasing system and will remove the need for an expense claim to be submitted. Credit card holders may use university credit cards for UK hotel bookings.

6.4 All International accommodation **must** be booked via the University's Travel Management Company (TMC). Making International accommodation bookings using University credits cards or via a reimbursement claim is not permissible. For all International accommodation, the claimant **must** obtain

prior authorisation in writing from the Dean/Director or Executive Lead (as applicable) before any booking is made.

6.5 Exceptions to this may be approved by the Executive Lead whereby staff members are travelling for a conference and conference organisers have secured accommodation as part of the overall conference package. In such circumstances, Dean/Director and Executive Lead's may allow booking of accommodation out-with the University's Travel Management Company (TMC).

6.6 The most economical room rate should be selected. This will normally be a standard single room (bed and breakfast rate) when travelling both within the UK and overseas. The following is a guide for accommodation in the UK:

- London £200.00
- Dublin & Edinburgh £150.00
- Elsewhere in UK & Ireland £120.00

An indicative amount for overseas hotel bed and breakfast rates can be obtained from the following HMRC website:

<https://www.gov.uk/government/publications/scale-rate-expenses-payments-employee-travelling-outside-the-uk>

6.7 The use of a hotel mini-bar or other personal use items such as movie hire will not be reimbursed by the University. Where these items are included on a bill the costs should be deducted by the claimant prior to the submission of the claim for reimbursement. If the hotel bill is being settled on departure using a University credit card, any personal use items should be paid for separately and not charged to the University card.

6.8 Claimants may claim internet costs when staying in hotels provided it is incurred for University business. The reason for internet access should be detailed on the expense claim.

## **7. Meals, snacks and incidental subsistence**

7.1 Reasonable costs for meals, snacks and other incidental subsistence costs for staff who are working away from their normal place of work (either within the UK or overseas) will be reimbursed by the University on completion of an expense claim and production of the relevant receipts. Cash allowances or per diems to cover their subsistence costs are not provided.

7.2 Staff, who are required to travel within the UK on University business are entitled to claim reimbursement of subsistence costs for each day whilst away from both home and their normal place of work. Reasonable and necessary costs of a meal/ snack and beverage are allowable. These costs are in line with HMRC rates.

### **The maximum subsistence costs considered reasonable by the University for travel in the UK are:**

<b>Minimum Journey Time</b>	<b>Maximum Meal Allowance</b>
5 hours	£5
10 hours	£10
15 hours	£25

Where the £5 or £10 allowances are paid, a further allowance may be paid of up to £10 where a journey lasts beyond 8pm

7.3 Subsistence costs in relation to travel overseas are paid at the HMRC worldwide rates. <https://www.gov.uk/government/publications/scale-rate-expenses-payments-employee-travelling-outside-the-uk>

7.4 Reimbursement of the cost of alcohol will only be considered where it is appropriate to the setting of the occasion e.g. a glass of wine or a beer consumed with a meal or snack.

7.5 Tips and service charges will be reimbursed provided they are commensurate with the cost of the meal and the cultural environment incurred.

## **8. Courses & conferences**

8.1 Courses and conferences will only be reimbursed where these are relevant to the performance of the employee's duties. In the following cases there **may be** a tax liability on the employee where attendance was:

- Given as a reward, or
- For personal education.

8.2 Away day training and team building events are allowable with no taxable benefit in kind chargeable to staff attending on their share of the expense incurred by the University in providing such events provided they are for business purposes. Costs can include conference hire, transport and meals. All transport considerations must align with this policy.

8.3 For all courses and conferences, departments are encouraged to book them in accordance with the University's procurement procedures or Accounts Payable to avoid the need for an individual to submit an expense claim.

## **9. Communication expenses**

### **9.1 Telephone calls**

9.1.1 Employees who are required to make business calls using their home telephone or personal mobile phone may claim the costs of the business calls. Authorisation for this arrangement should be obtained from the appropriate Dean/ Executive Lead in advance. The University will not bear the cost of any private call.

9.1.2 The University will not reimburse claimants for the purchase of home telephone handsets, mobile phones or any line rentals.

### **9.2 Home internet costs**

The University will not reimburse claimants home internet costs.

## **10. University mobile phones**

### **10.1 Principles**

A business case can be made for mobile phones where the following operational needs exist:

- 'on-call' duties out with normal working hours.
- dealing with emergencies.
- specific operational needs.

### **10.2 Procedures**

- A written case must be submitted to the Budget Holder stating the requirement of a mobile phone and those individuals who will be authorised to use it,
- If approval is given, the employee should contact the Information Services Department, who will advise on appropriate technical and services specifications,
- The provision of a mobile phone is **not** a taxable benefit in kind for the employee.

## **11. Professional subscriptions**

11.1 The University does not normally pay professional membership fees /subscriptions for staff. The only instances in which prior approval will be given by the Dean/ Executive Lead is when either it is a legal requirement of the post holder or where the claimant is paying for an institutional membership i.e. as the University's representative to that body. Full details, including the name of the relevant professional body to which payment has been made, and the exceptional circumstances supporting the claim, are both required to be entered in IExpenses.

11.2 Where the individual bears the cost of the subscription they can claim income tax relief on the subscription to the professional body provided the body is on the HMRC list of approved organisations.

## **12. Relocation and removal expenses**

12.1 Where the appointment of staff necessitates a move of home, staff will not be provided with a cash relocation allowance, however, the University may consider meeting directly or reimbursing to the employee, the cost of certain removal expenses. The scheme is administered, and expenses authorised by People Services in line with the relevant policy.

## **13. Prizes, gifts and compensation**

13.1 This section provides guidance on the use of University funds in relation to:

- Prizes for competitions,
- Gifts to staff,
- Gifts for students or individuals external to the University,
- Compensation for participation in projects (including research)

### **13.2 Prizes for competitions**

13.2.1 It is acknowledged that competitions, events or surveys/questionnaires organised by the University may need to make a prize available as part of attracting people to take part or as a recognition of their contribution. In all cases, where University funds are being used to purchase the prize(s), it must be clear that the competition, event or survey/questionnaire relates to, or is in support of the University. For example, a prize to be awarded for completing a survey about the services of a Professional Support Department or a prize for the best student film about their time studying at this University.

13.2.2 Prizes can be in the form of actual goods or vouchers. The goods must not be food, alcoholic drink or tobacco and the vouchers must not be exchangeable for food, alcoholic drink or tobacco.

### **13.3 Gifts to staff**

13.3.1 Information relating to staff receiving gifts from external parties is included in the Financial Procedures.

13.3.2 The University may provide small gifts to staff such as an arrangement of flowers. As long as this is made in recognition of a particular event (e.g. employee's marriage, birth of a child, bereavement), it is less than £50 and it is not a reward for service, the benefit should be treated as trivial and will not be a taxable benefit in kind.

### **13.4 Gifts for students or individuals external to the University**

13.4.1 As with the purchase of prizes, the key guidance to staff is to ensure that there is evidence in relation to the circumstances resulting in the need to purchase a gift(s). It must be evident and transparent that, from the value of the gift(s) being purchased, it is not recompensing for work done.

13.4.2 HMRC will allow a business gift worth up to £50 to be given to any one person in any one tax year. The gift must be a business gift, e.g. University branded good and can't be food, alcoholic drink or tobacco

or vouchers which are exchangeable for food, drink or tobacco. If the gift costs more than £50, HMRC will disallow the whole amount for corporation tax purposes, not just the amount over £50.

### **13.5 Compensation for participation in projects (including research)**

13.5.1 There are some research projects which require the participation of individuals as volunteers or study subjects. University staff may sometimes choose to participate in research projects on a volunteer basis. Where this is not part of their employment duties, the employee participates in their own time, and there is no obligation on the individual to participate, the University may reimburse any additional travel and subsistence costs necessarily incurred by the individual to allow them to participate in the research. Reimbursement of such expenses will not be subject to PAYE or National Insurance.

### **14. Volunteers**

14.1 The University will reimburse reasonable travel and subsistence costs for non-staff who volunteer for the University. The University will only reimburse actual costs incurred by the volunteer in performing their duties.

### **15. Payment of expenses for Court members (non-staff)**

15.1 The University will reimburse actual reasonable travel and subsistence costs for attendance at Court meetings for unpaid members who are not staff of the University. The University may also consider reimbursing additional childcare costs for Court members incurred whilst in order for them to attend Court meetings.

### **16. Long service awards**

16.1 On completion of 10 and 25 years of continuous service, staff are entitled to Long Service Awards to the value of £50 and £250 respectively. You will be notified by your Line Manger/ People Services when you are entitled to receive this award.

16.2 Long service awards are a taxable benefit in kind unless:

- The individual has worked for the University for at least 20 years,
- The award is less than £50 per year of service,
- The individual has not received a previous long service award in the last 10 years; and
- The award is not cash/ a readily convertible asset (e.g. cash voucher). Gift vouchers for a shop are allowable.

16.3 The University settles the tax liability on behalf of all staff receiving a long-term service award.

16.4 To receive an award, an expense claim should be submitted via IExpenses following the 10 or 25 year anniversary date. The award will be paid as a contribution towards a purchase of goods. The purchase may be of a greater value, however, only the relevant award value will be reimbursed, and receipts must be provided with your expense claim.