

**STAFF EXPENSES PROCEDURE****1. Introduction**

- 1.1 This procedure provides guidance and sets out responsibilities on reimbursement of travel, subsistence or other expenses incurred in connection with University business.
- 1.2 This procedure applies to all University staff, where appropriate to students, Court members and all others for all expenditure incurred on University business irrespective of the source of funding.
- 1.3 For the purposes of this procedure, 'business' is the generic term used for activities associated with, and agreed through the University, such as lecturing, research, work placements, visits, fieldworks, business promotion and conference attendance.
- 1.4 The University recognises its responsibility towards the reimbursement of expense and the objective is to reimburse claimants promptly for expenses properly incurred on University business.

**2. Operating Principles**

- 2.1 This procedure is designed to operate within the following framework of broad principles:
  - a. 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.
  - b. Employees, students, Court members and other specific individuals can expect to be reimbursed for additional "out of pocket" expenses incurred wholly in the course of conducting the business of the University and subject to prior approval, provided that this expenditure is a line with the core objectives and purpose of the University.
  - c. Claimants are expected to be considered in their spending decisions and must ensure that economy, efficiency and effectiveness are achieved in respect of all expenses incurred while undertaking University business.
  - d. Authorisers are required to be diligent in their review and approval of expenses to avoid the University incurring any unnecessary expense.
  - e. Expenditure will comply with all relevant legislative and regulatory requirements.
  - f. With regard to travel expenses, claimants must consider the environment when planning travel and adopt the most climate conscious approach. [UWS Travel Guide.pdf](#)

### **3. Compliance with Legislation and Regulation**

#### **3.1 Taxation**

- 3.1.1 The Procedure has been prepared in accordance with Her Majesty's Revenue and Customs (HMRC) Expenses and Benefit manual.
- 3.1.2 Expenses reimbursed by the University are taxable payments unless they are incurred wholly, exclusively and necessarily in the performance of duties of employment.
- 3.1.3 In the event of a benefit-in-kind charge arising (i.e. an expense allowed under this procedure but deemed taxable by HMRC) the University will notify HMRC about the existence and extent of the particular charge. The University does this by providing, if appropriate both the claimant and HMRC with a copy of form P11D.

#### **3.2 Legislation**

- 3.2.1 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.
- 3.2.2 The University is committed to preventing the facilitation of tax evasion in accordance with the Criminal Finance Act 2017.

### **4. Expenses and Benefits Provided by the University**

- 4.1 The following sections outline the type of expenditure which will be reimbursed by the University. The amount which may be claimed may be restricted in order to control overall expenditure; or comply with other University policies; or apply to reduce the tax liability on individuals or the University.
- 4.2 It is expected that claimants, budget approvers and claim authorisers will have due regard to the principle of value for money and seek at all times to ensure that the most economic choices are made. For example:
- Ticket for air and rail travel should be purchased at least 14 days in advance of the trip to ensure that cheaper fares can be secured.
  - Economy standard seats should be the default category
  - The most economic method of travel should be used where a number of staff travel together. E.g., UWS fleet car versus individual rail travel.

### **4.3 Travel and Business Use Insurance**

- 4.3.1 The University insurance policy covers all University employees travelling within the UK and abroad.
- 4.3.2 When travelling abroad employees should carry details of the insurance cover provided by the University as well as details of the travel insurance helpline. All enquiries regarding insurance, including provision of the necessary documentation, should be directed to Risk & Resilience team.
- 4.3.3 The University's Motor Insurance Policy covers the University fleet vehicles. If driving in a non-UWS vehicle on University business (where journeys may for example include, but are not limited, to inter-campus travel and driving to meetings, conferences, research, collaborations etc.) drivers must, prior to undertaking any journey on University business – ensure:
- the driver has a current driving licence for the class of vehicle they intend to use
  - the vehicle to be driven is in a roadworthy condition, has a current MOT certificate if applicable and is road taxed
  - insurance includes relevant “business” use – including for passengers, if appropriate
- 4.3.4 Prior to claiming mileage expenses, it is the claimant's responsibility to ensure they hold appropriate insurance for the expenses of the journey being claimed.
- 4.3.5 If in doubt, the driver should check with their insurer and add the relevant use to their motor policy before undertaking the journey.
- 4.3.6 All enquiries regarding insurance, including provision of the necessary documentation, should be directed to the Risk & Resilience team.

### **4.4 Hotel accommodation**

- 4.4.1 The University's expectation is that all accommodation should be booked via the University's travel provider, unless our provider cannot facilitate the booking or where better value for money can be demonstrated by using an alternative supplier. Best value should be obtained when incurring accommodation on University business.
- 4.4.2 The following items can be reimbursed without deduction of tax:
- Actual costs of hotel accommodation, including breakfast, both in the UK and overseas, where a receipt or booking confirmation is provided. The following limits are intended to provide a reasonable guideline to the level of costs of accommodation:
    - i. UK outside London the reimbursement per night of up to £100.
    - ii. London the reimbursement per night of up to £150.

Actual costs of overseas hotel accommodation is acceptable up to HMRC benchmark rates, which reflect the varying cost of accommodation country to country and even city to city. Details can be found on the following website: <https://www.gov.uk/guidance/expenses-rates-for-employees-travelling-outside-the-uk>

- The actual cost of accommodation in a hostel or in rented accommodation when travelling on University business.

4.4.3 In unusual circumstances where accommodation cannot be found within these rates, advance approval by the Dean of School or Director of Service is required.

4.4.4 In instances where individuals stay with friends/family and recompense them for their hospitality a contribution of up to £20 per day is permissible. Details of the recipient of this contribution must be provided.

4.4.5 In unusual circumstances where accommodation cannot be found within these rates, advance approval by the Dean of School or Director of Service is required.

#### **4.5 Subsistence**

4.5.1 Subsistence allowances is only payable where the employee actually incurs additional costs. For example, a member of staff attending an event which includes the provision of a meal, cannot also claim subsistence allowance for those meals.

4.5.2 The following items can be reimbursed without deduction of tax:

- Breakfast, only if staying away from home the night before and should be included in the cost of the accommodation where possible. Where this is not included, a rate of £5 is acceptable. If the employee leaves home before 6am to commence a qualifying business journey, i.e., to somewhere other than the normal place of work, and does not usually do so then a limit of £5 can be claimed.
- The actual cost of a lunch in the UK taken up to a maximum of £15 where the employee is absent from the normal workplace for more than 5 hours covering lunchtime, when lunch is not provided. This does not apply to another UWS campus.
- The actual cost of an evening meal in the UK up to a maximum of £30 when absent from the normal workplace for more than 10 hours.
- For foreign travel, the actual cost of meals may be claimed up to the Per Diem rate stated in the HMRC Worldwide Subsistence Rates for the destination country. There is no need for any receipts for expenses up to the stated rates. Expense claims in excess of the stated rate will be liable to tax and national insurance contributions. [Expenses rates for employees travelling outside the UK - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/worldwide-subsistence-rates)

4.5.3 Specific rules apply in the following circumstances:

- The costs of any gratuity or tip will be taxable against the claimant unless the service charge is included in the bill.
- Items of a personal nature such as drinks from the mini bar or drinks bought at the bar, private telephone calls or movie hire will not be reimbursed.
- Spouses/partners should only be taken on business trips if specifically invited to attend. No part of the cost of an evening meal taken by a spouse/partner can be claimed. It must be clearly evidenced that only the costs of the University employee are being claimed.

#### **4.6 Business entertainment**

4.6.1 Where hospitality is provided, for example to external examiners, brief details should be provided confirming the staff and named visitors present, nature and reasons for the entertaining. The proportion of staff to visitors should be reasonable and not exceed a ratio of 3:1.

4.6.2 Claims for hospitality cannot be authorised by any member of staff in attendance at the meal/event. For claims like this the receipt from the event should be authorised by the line manager of the most senior member of staff present

#### **4.7 Travel expenses**

4.7.1 You may claim the costs of necessary business travel. This can include air travel, ferries, underground tickets, car park tickets, road and bridge tolls, rail travel, taxis, and bus fares.

4.7.2 The University's expectation is that:

- Business travel should only be undertaken where there is a fundamental business need for employees to travel. Alternatives to physical travel should be considered in the first instance e.g., telephone/video conferencing.
- Individuals responsible for booking and approving travel should bear in mind the need to be prudent with University funds to ensure best value for money is delivered for all business travel regardless of the funding source. Travel should be by the most economical means of transport consistent with the business objective of the trip.
- Whenever possible tickets should be booked in advance (at least 14 days) in order to reduce costs and take advantage of lower fares.
- The most appropriate ticket type should be selected for the completion of the intended journey. The use of open return tickets should be avoided where possible.
- Where the University travel provider is not be used, a variety of carriers should be considered to ensure value for money is achieved.
- All staff and students must register all overseas business travel involving travel, overnight stays or airline travel with the University's Risk and Resilience team **prior to departure** and check current travel advice provided by the Foreign and Commonwealth Office prior to departure.
- For travel within foreign countries, the Per Diem rate for "Hotel to Office" element is allowable. No receipt is necessary for this expense up to the stated rates. Expense claims in excess of the stated rate will be liable to tax and national insurance contributions.

#### 4.8 Emergency Call outs/Stand by

4.8.1 The cost of travelling to work to attend an emergency call out can be claimed however, this will be taxable unless all of the following conditions have been met:

- g. The employee has provided advice on how to handle the emergency before leaving home,
- h. They have accepted responsibility for dealing with the emergency from that time,
- i. They have a continuing responsibility for the emergency whilst travelling to the workplace.

4.8.2 Whether or not the journey takes place outside normal working hours is not considered by HMRC to be a relevant factor.

#### 4.9 Air travel

4.9.1 The cost of air travel for business purposes is allowable where it is most appropriate for the journey to be undertaken.

4.9.2 The University's expectation is that:

- Air travel must by default be economy class for all flights. A more expensive class of travel than Economy may be permitted by exception. Prior approval must be sought from the Dean of School or Director of Service.
- If a Claimant elects to fly by a more expensive class than economy and does not obtain prior approval as detailed above, they will be reimbursed only for an amount equivalent to an economy airfare.
- When booking a ticket, an appropriate baggage allowance is purchased at the same time to accommodate the luggage requirements of each individual.

4.9.3 Trading down of travel tickets, i.e. travelling by a less expensive travel class in order to claim an extra ticket for a family member or friend, is not permitted.

4.9.4 In general air miles (or credit card points) acquired by a Claimant are not taxable, if they were acquired in the same way as applies to any other member of the general public. A tax charge arises on such items, if they are provided by reason of the claimant's employment and therefore not available to other general customers.

4.9.5 The University will reimburse the costs of travel purchased (i.e. airfare, deposits) or surcharges imposed due to cancellations or changes in travel arrangements **only when required for business needs**.

4.9.6 The University will not reimburse the cost of purchasing luggage.

#### 4.10 Rail travel

4.10.1 The cost of rail travel for business purposes is allowable.

4.10.2 The University's expectation is that:

- Rail travel should normally be a Standard Class fare.
- Rail tickets should be booked in advance (at least 14 days and up to 3 months) to obtain the lowest prices. The most appropriate ticket type for

the journey should be purchased which represents the most economic choice.

- The use of open return tickets should be avoided where possible.

4.10.3 The purchase of travel rail cards e.g. young persons or senior rail card, is not permitted.

4.10.4 Trading down of travel tickets i.e. travelling by a lower class in order to claim an extra ticket for a family member or friend, is not permitted.

#### **4.11 Taxis**

4.11.1 Use of taxis for business purposes is an allowable expense and may be claimed when supported by receipts, and details and purpose of journeys completed on the expense claim

4.11.2 The University's expectation is that, due to the cost implications, taxis should not be used for journeys of excessive length nor when a reasonable method of public transport is available e.g. underground. It is not permissible to claim for taxi journeys from home to the normal place of work (or the return trip) as this gives rise to a taxable benefit. [Expenses and benefits: travel and subsistence: What to report and pay - GOV.UK \(www.gov.uk\)](#)

#### **4.12 University Vehicles**

4.12.1 Where a University vehicle is made available to employees for the purpose of carrying out their duties, this vehicle should not be used for private purposes. Any private use of the vehicle will render the employee liable to income tax on the assessed benefit. Expense claims should reflect the cost of fuel purchased rather than mileage rates which are claimed when private car is used.

4.12.2 The University Motor Insurance Policy covers University owned vehicles only (Section 4.3.3).

#### **4.13 Car Mileage - Using your own vehicle on business**

4.13.1 Wherever practical employees are encouraged to use public transport or use a University fleet vehicle as opposed to taking their own car and having to reclaim mileage. This will assist the University in achieving its environmental responsibility goals set out within its Sustainability Commitment. [Environmental Sustainability | University of the West of Scotland \(uws.ac.uk\)](#)

4.13.2 If you use your own private vehicle for travel, on University business you must seek prior authority to do so from your manager.

4.13.3 You must hold a valid driving license for the vehicle used and ensure your insurance cover extends to business use. The insurer should, if necessary, be asked to endorse the certificate to confirm that driving in the performance of the University's business is covered by the insurance policy.

4.13.4 It is the driver's responsibility to ensure that their vehicle is roadworthy. The University will not accept liability for any consequences arising from failure to do so. The University reserves the right to request copies of relevant insurance certificates and driving licences.

4.13.5 Before travelling, staff are required to compare standard (as appropriate) rail travel costs, and, if cheaper, should opt for rail travel when a direct rail service

is available. Alternatively, if rail travel is not available, the cost of car hire (including fuel and other charges) should be considered, once again the cheaper option must be taken. If for any reason, a more expensive mode of transport is chosen, the cost of the cheaper alternative will be reimbursed.

4.13.6 The University will not accept any liability for any injury or damage arising from the use of a Claimant's private motor vehicle, except where such injury or damage is directly attributable to a negligent act or default of the University.

4.13.7 A mileage rate of 45p per mile for the first 180 miles per return journey and 25p per mile for all subsequent miles is payable to an employee using their own vehicle. Once 10,000 miles has been exceeded in the tax year (6th April to 5th April) all mileage claimed over and above this will be payable at 25p per mile.

4.13.8 Standard inter campus mileage is as follows:

- Paisley – Lanarkshire return 44 miles
- Paisley – Ayr return 72 miles
- Paisley – Dumfries return 180 miles
- Lanarkshire – Ayr return 84 miles
- Lanarkshire – Dumfries return 134 miles
- Ayr – Dumfries return 122 miles

4.13.9 An employee will be able to get tax relief from HMRC (called Mileage Allowance Relief, or MAR) on the unused balance of the approved amount where the rates in paragraph 4.13.7 fall below the HMRC rates as published on their website [HM Revenue & Customs - GOV.UK \(www.gov.uk\)](http://www.gov.uk).

4.13.10 Any claim for a journey from home to normal place of work (i.e. your base campus), or vice versa, regardless of the means of transport, **cannot be claimed**. This includes not just the normal journey to work, but any additional journeys undertaken outside normal working hours.

4.13.11 In all instances when travelling by car, employees may only claim the excess of their normal home to work mileage. Staff should record the total mileage for a journey, or series of journeys, deduct their normal home to work mileage and claim the difference.

4.13.12 When claiming mileage employees who normally travel to work by public transport and have some form of pre-paid ticket e.g. a season ticket for the train, can claim the full distance if travelling to somewhere other than their normal place of work.

#### **4.14 Fuel for University vehicles and hired vehicles**

4.14.1 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. Please note on the claim form that the fuel was purchased for a hired or University vehicle as appropriate.

#### **4.15 Car Parking**

4.15.1 Car parking charges incurred when the employee is away from their normal place of work are allowable.

4.15.2 Airport car parking should only be used when it is the most cost effective option available e.g. less than a return fare by public transport or taxi, or if it is

grossly inconvenient to use alternative means of transport. If airport parking is necessary, advanced booking should be used wherever possible to ensure the lowest cost.

4.15.3 The need to incur airport parking charges should be considered when planning your journey and weighed up against alternative options which may be available at lower cost.

4.15.4 Parking charges incurred when working at a different UWS campus than you normally work at are allowable and should be minimised wherever possible by considering the use of public transport.

4.15.5 Car parking fees incurred at your normal place of work are not allowable.

#### **4.16 Telephones and Mobile phones**

4.16.1 Mobile phones can be obtained from Information Services, where a specific operational need arises and approved by the relevant Dean of School or Director of Service.

4.16.2 All telephone calls on University provided mobile phones will be paid directly by the University but where a significant level of private use occurs, the employee may be required, at the request of the Dean of School or Director of Service to repay the University for the cost of private calls.

#### **4.17 Use of office equipment at home**

4.17.1 If you are required to perform any work related duties at home, the University may provide use of necessary equipment such as computers and equipment, which conform to business health and safety specifications. Such items will remain the property of the University and must be returned to the University when no longer required or, if sooner, when you leave University employment. Use of such equipment is provided on the condition that it is only to be used only for the purposes of the business of the University.

4.17.2 No tax or NIC liability arises in respect of use of equipment under these rules and need not be reported in tax returns.

#### **4.18 Relocation expenses**

4.18.1 Claims for relocation expenses should be submitted in line with the University Relocation Expenses Procedure and all claims must be processed through People and Organisational Development.

#### **4.19 Other Expenditure**

4.19.1 The following items, when accompanied with a relevant receipt, can be reimbursed without deduction of tax.

4.19.2 Conference fees and academic papers purchased via, or from, such conferences. Courses/conferences attended should be relevant to the employee's duties in the University as agreed by their line manager.

4.19.3 Books, periodicals and journals (up to £50) purchased by the University and kept on University premises.

4.19.4 Miscellaneous expenditure (up to £50) such as stationery, photocopying, postage, audio-visual materials and minor computer peripherals. Items of equipment valued over £50 must not be purchased through the expense

procedure. Such items should be paid for via the supplier providing an invoice addressed to the University or using a procurement card.

#### **4.20 Excluded Expenditure**

4.20.1 The following are examples of non-allowable expenses:

- Childcare expenses.
- Kennel boarding for pets.
- Travel cards.
- Top up vouchers for mobile telephones.
- Home telephone line rental or private calls.
- Personal mobile telephone contracts or private calls.
- Home broadband internet access.
- Membership to airport executive lounges or such like.
- Commuting from home to the normal place of work.
- Alcohol, unless in the course of business entertainment and within reasonable limits.
- Payments to individuals of any type.
- Parking fines or speeding tickets.
- Membership subscriptions to professional bodies and societies etc.

#### **4.21 Claiming of expense**

4.21.1 All items of expenditure being claimed should be detailed as follows:

- Inclusion of a brief description of the business activity, the date the expenditure was incurred and a valid finance code.
- Original (not photocopied) receipts should be sent.
- Where expenditure has been incurred through internet bookings, e-mail receipts should be printed off.
- Credit card receipts are not normally acceptable evidence of expenditure being incurred, and an original receipt from the supplier of the service is required.
- Where a receipt can't be obtained (e.g., a bridge toll) the Missing Receipt Form (Appendix 1) should be used in its place and a credit card statement provided where applicable.
- For ease of verifying the claim, receipts should be cross-referenced to the expense line item that they relate to.

- 4.21.2 By submitting an expense claim you are confirming that all expenses have been incurred wholly, necessarily and exclusively in the course of University business.
- 4.21.3 All incomplete or incorrect staff expense claims will be returned with a request for any necessary additional information, before reimbursement can be made. Staff expense claims will be subject to review by the Director of Finance, Internal Audit and External Audit and any false submissions may be treated as a disciplinary offence.
- 4.21.4 Online expenses are completed using the Business World (formerly Agresso) system at <https://businessworld.uws.ac.uk/businessworld/>. Click on the “travel expenses” link under the time and expenses tab on the left hand side menu.
- 4.21.5 Please refer to the [Business World \(Agresso\) Training](#) for online expenses for detailed instruction on how to submit a claim. The paper based system should only be used by students and non-UWS staff.

## **4.22 Settlement of Claims**

- 4.22.1 Staff expenses will be reimbursed through the Finance Department and paid directly into the claimant’s bank account. Remittance advices for payments will be notified through email. Expenses are reimbursed on a weekly basis.
- 4.22.2 Staff claiming expenses should ensure that the expenditure is claimed within a two month period of the expenditure being incurred. Claims for expenditure incurred over four months prior to the date of authorisation will only be accepted in exceptional circumstances e.g. long term illness.
- 4.22.3 All expense claims should be submitted prior to the year-end process to ensure spend is reflected in the annual financial accounts.

## **5.1 Travel**

- 5.1.1 Car mileage incurred by a member of Court using their own vehicle to attend meetings and events at University Campuses or other University business can be reclaimed at the rate of 45p for the first 180 miles per return journey and 25p per mile for all subsequent miles.
- 5.1.2 Air Travel should be based on premium economy class for all flights, with the exception of flights with an air time of 5 hours or more when business class travel will be permitted.
- 5.1.3 Members of Court may upgrade any flight to business class travel with the cost of any upgrade being met by the member of Court.
- 5.1.4 Rail Travel should be booked as far in advance as possible to achieve cheaper fares.
- 5.1.5 The Court Office can make any travel and accommodation arrangements required for all members of Court. Alternatively, members of Court may prefer to make their own arrangements and to reclaim the expenditure.

## **5.2 Accommodation & Subsistence**

- 5.2.1 The following limits are intended to provide a reasonable guideline to the level of costs of accommodation, including breakfast:
- UK outside London - up to £100 per night
  - London - up to £150 per night
- 5.2.2 It is understood that in some circumstances e.g. in certain cities when major events are taking place, that accommodation cannot be found within these rates. The best possible rate should be arranged in these circumstances.
- 5.2.3 The actual cost of lunch and/or dinner (when not provided) will be reimbursed along with any drink taken as part of the meal.

## **5.3 Incidental Expenses**

- 5.3.1 Incidental and other out of pocket expenses, e.g. underground fares, taxis, bus fares, car parking incurred on University business will be reimbursed when accompanied by a relevant receipt.

## **5.4 Attendance at Conferences or other External Events**

- 5.4.1 Any member of Court wishing to attend a conference or other relevant external event should discuss this in the first instance with the Assistant Secretary to Court. Where possible, conference fees and registration will be arranged by the Court Office. Course fees and travelling expenses will be paid by the University.

## **5.5 Spouses/Partners**

- 5.5.1 It is accepted that there may be occasions when members of Court will be accompanied by their spouses or partners when travelling on University business.
- 5.5.2 Where a spouse or partner has been invited to accompany a member of Court to a University event, the cost of travel and accommodation will be met. If the spouse/partner is travelling with the member of Court, but not attending a

University event, then the cost of travel and accommodation will not be reimbursed.

## **5.6 How to Submit a Claim**

- 5.6.1 Members of Court (other than members who are employees of the University) should submit a claim using the Governors Expenses Reclaim Form (available from the Court Office). A signed Bank Details Form will also be required. Payment will be made into the claimant's bank account.
- 5.6.2 Completed Forms must be accompanied by receipts to support the items of expenditure and returned to the Court Office for processing in the University's Finance system. If a receipt is not available a "Missing Receipt" Form should be completed (available from the Court Office).
- 5.6.3 Members of Court who are also employees of the University should submit any claims for expenditure through the Finance system in the usual way. Claims for Court duty should be coded to Cost Centre 1250001.
- 5.6.4 All claims should be submitted within 3 months of the expenditure being made.

## **6. Public Disclosure of Expenses Claims**

- 6.1.1 Expenses for the Principal & Vice Chancellor will be made available on the internet as part of the University requirements under Freedom of Information (Scotland) Act 2002.

**Procedure Author** – Head of Finance

**Procedure Owner** – Director of Finance

**Parent Policy Statement** – Finance Policy Statement

**Public Access or Staff Only Access** – Public

**Version** – Version 3 – March 2022

**Changes and Reason for Changes** – More detailed guidance on the type of expenditure which can be claimed has been added to reduce ambiguity in the guidance for staff and expense approvers. Some sections on cash have been removed as the University looks to move towards a cashless operating model.

**Appendix 1**

## **Expenses – Missing Receipt Form**

<b>Type of expenditure</b>
<b>Value of expenditure</b>
<b>Reason for lack of receipt</b>

**I confirm this expenditure was incurred for UWS approved business.**

**Signature**

**Print Name**

**Payroll No.**

**Approved By**

**Date**