

University Expenses Procedure

Version 2 – September 2026

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Changes and Reason for Changes: Section 5.4 - Increased mileage allowance rate following UK Government announcement on 21 May 2026.



UNIVERSITY EXPENSES PROCEDURE

1. Introduction

This Procedure sets out the requirements for claiming and approving expenses incurred in the course of authorised University business. It applies to all University staff and, where appropriate, to students, Court members, and other individuals acting on behalf of the University.

For the purposes of this Procedure, “University business” includes but is not limited to teaching, research, placements, fieldwork, conferences, external engagement and business development activities.

This procedure should be read in conjunction with the University Business Travel Procedure.

2. Scope

This procedure is designed to operate within the following principles:

- The University is committed to openness, accountability, and conducting all activities honestly and ethically, reflecting our values of Accountability and Integrity.
- Employees, students, Court members, and approved individuals will be reimbursed for necessary out of pocket expenses incurred wholly on University business and authorised in advance, ensuring fair and inclusive treatment.
- Claimants must make prudent spending decisions and ensure all expenses represent economy, efficiency, and effectiveness, demonstrating respect for University resources.
- Authorisers must review and approve expenses diligently to prevent unnecessary costs to the University, upholding Accountability and Integrity in decision-making.
- All expenditure must comply with relevant legislative and regulatory requirements, supporting an inclusive, ethical, and well-governed environment.

3. Roles and Responsibilities

The table below sets out the roles and responsibilities for colleagues involved in submitting or approving expenses.

Role	Responsibilities
Claimant	Ensure all expenses being claimed are in line with this Procedure. Ensure Budget Holder and Line Manager approval is sought before any expense is incurred.

	Ensure that expenses are submitted within 3 months of the expenditure being made.
Approver	Ensure all expenses being approved are in line with this Procedure.
Finance Department	Ensure all expenses are in line with this Procedure. Escalate to the Head of Finance any non-compliance to this procedure before claims are reimbursed. Ensure valid, approved expenses are reimbursed in a timely manner.

4. Compliance with Legislation and Regulation

Expenses are treated in accordance with His Majesty's Revenue & Customs (HMRC) rules. Reimbursements may be taxable unless they are wholly, exclusively, and necessarily incurred in the performance of employment duties.

The University maintains a zero tolerance approach to bribery (Bribery Act 2010) and requires full compliance with the Criminal Finance Act 2017 relating to the prevention of tax evasion facilitation.

5. Allowable Expenses

This section of the Procedure outlines 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; comply with other University procedures; apply to reduce the tax liability on individuals or the University.

5.1 *Travel and Accommodation Expenses*

In line with the travel procedure, all travel and accommodation for University business must be arranged in advance through the University's approved Travel Management Company, Clarity Travel Management. Where Clarity is unable to support a booking, the University Business Travel Procedure sets out the approved exception process. In such cases, bookings must be made using a University Procurement Card or University Corporate Card.

Taxis may be claimed for business purposes when supported by receipts and clear journey details. However, they should not be used where reasonable public transport is available, and home-to-work travel is not claimable as it constitutes a taxable benefit.

Only in the event of an emergency will any other travel expenses will be reimbursed if claimed via this procedure.

5.2 *Subsistence*

Subsistence is only payable where the claimant incurs additional costs because of being away from home or normal place of work. Meal costs may only be claimed as follows:

- Breakfast: Up to £10, Lunch: Up to £20, Dinner: Up to £30

Foreign travel subsistence may be claimed up to HMRC's published per diem rates. Receipts are not required up to the HMRC rate, but claimants must be able to evidence costs.

Alcohol can only be reimbursed where modest, appropriate, and incidental to an evening meal.

5.3 *Business Entertainment*

Business hospitality must be wholly for genuine University purposes, reasonable and proportionate, and supported by itemised receipts. All claims must clearly state the business purpose, the names and organisations of attendees, and how the expenditure supports University objectives. A staff-to-visitor ratio above 3:1 is not permitted and will not be reimbursed. Normally, the most senior University employee present is responsible for submitting the claim.

5.4 *Car Mileage*

Staff are expected to use public transport or University fleet vehicles wherever practical. Use of a private vehicle requires prior approval, and claimants must hold a valid driving licence and appropriate business-use insurance. Mileage is reimbursed at 55p per mile for the first 180 miles of a return journey and 25p per mile thereafter. Once 10,000 miles have been claimed within a tax year, all additional mileage is reimbursed at 25p per mile. Home-to-work travel is not claimable, and normal commuting mileage must be deducted when calculating eligible mileage.

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

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 above fall below the HMRC rates as published on their website HM Revenue & Customs - GOV.UK

5.5 *Car Parking*

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

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 this should also be booked in advance via Clarity and not claimed via this Procedure.

5.6 *Other Expenditure*

With prior approval from your Head of Department or Faculty Operations Manager, the following can be reimbursed (with receipt) without tax deduction: relevant conference fees and materials; books, periodicals and journals (up to £50) retained on University premises; and miscellaneous items up to £50 (e.g. stationery, postage, minor peripherals). Items over £50 must be purchased via invoice to the University or a procurement card, not through expenses.

6. **Non-allowable expenses**

Please note that this is not an exhaustive list but provides examples for guidance. Approval from your line manager or budget holder must be obtained before incurring any costs that you intend to claim through the expenses process.

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.
- Payments to individuals of any type.
- Parking fines or speeding tickets.
- Membership subscriptions to professional bodies and societies etc.
- Telephone and Mobile Phones
- Relocation Expenses (see Relocation Expenses Procedure)
- Car parking charges at your normal place of work

All items of expenditure being claimed using the UWS Expense Claim form which can be obtained by emailing expenses@uws.ac.uk. All expense claims require to be approved by the relevant line manager or the budget holder.