



TRAVEL AND EXPENSES POLICY

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1. INTRODUCTION – PURPOSE STATEMENT

Effectively fulfilling the role of the University in society can require an element of travel to be undertaken by Students, employees, and associates. Alongside the potential benefits, any travel, whether UK or international also represents risks and impacts for the individual and organisation. As a responsible institution the University will seek to mitigate risks and reduce negative impacts as far as practical before approving travel requests.

As one of Wales' largest organisations, we believe that, rather than doing the minimum in order to fulfil our obligations, sustainability should be integral to the values of the University, be embedded in our operations and central in our engagement with stakeholders.

The Travel and Expenses policy and associated guidance aims to ensure that:

- Travel is only undertaken when the risks and benefits have all been considered and appropriately authorised.
- The environmental sustainability of University travel is given appropriate consideration
- Travel costs represent value for money for the University and its funders
- Expense claims are in line with HMRC guidance, so claimants do not incur any additional personal tax liability
- The expenses process is utilised for the reimbursement of legitimate expenses only (and is not utilised as an alternative method of procurement of operational goods and services).

The policy details what can and cannot be reimbursed to claimants for both travel and non-travel related expenses.

For clarity - Policy is expressly separated from guidance within the document.

The policy is supplementary to the University's Financial Regulations, more information on which can be found here: [Financial Regulations](#).

In the event of any conflict between the regulations and policy, the regulations will prevail.

2. SCOPE

This policy applies to all staff, students and visitors travelling or incurring expenses on behalf of the University, except for the following (guidance for the circumstances below should be sought from the originating school/department):

- Council Members (Council Members' Benefits Policy)
- Students undertaking mandatory or integral placements abroad as part of the curriculum, or those taking part in extracurricular activity
- External Examiners Expenses
- Staff Relocation (HR Policy)
- Interview Expenses (HR - Rates and rules are included on the Candidate's Expenses Claim Form)
- Participant Expenses (part of research project/studies)
- Expenses paid directly to the claimant from a third party (Approval to travel must still be sought in advance)

This policy applies to

- Travel bookings made through the University's Travel Management Company (TMC)

- Travel and miscellaneous expenses incurred by individuals paid for directly by an individual (using personal or University payment cards).

2.1 COMPLIANCE & GOVERNANCE

All travel bookings and expense claims will be subject compliance monitoring.

Non-compliance with the policy could result in:

- Claims being escalated for further approval, ultimately by Director of Financial Operations
- expenses not being reimbursed and in extreme cases of breach or fraudulent claims disciplinary action may be taken.

Expense claims and associated data (Including personal information) will be stored in line with the University's records retention schedules and data protection policies.

In some circumstances, e.g. research, this policy may be superseded by the policy of an external funding organisation where specified in the relevant contract/s.

Claimants should ensure claims are reasonable, legitimate, within the limits set out in this policy and relate to genuine business expenditure incurred while undertaking their role/duties.

This policy is interlinked with/supported by other University policies and/or guidance (see examples below) – where appropriate these policies should be read in conjunction with this document.

- Counter Fraud & Bribery Policy
- Driving at Work Policy
- Significant International Incident Policy
- Safety, Health and Environment Management Policy Statement

Information on policy documentation and disciplinary procedures can be located on the University intranet pages:

<https://intranet.cardiff.ac.uk/staff/policies>

<https://intranet.cardiff.ac.uk/staff/pay-perks-and-contracts/workplace-conduct-and-issues/resolving-workplace-issues/disciplinary-procedures>

There will be occasions where this policy is superseded or supplemented by other urgent or emergency policies:

e.g. The International Travel policy implemented in response to Covid 19

3. ROLES & RESPONSIBILITIES

The University – Is responsible for the ensuring the safety of staff and students when travelling on University business.

Finance Department - It is the responsibility of finance to provide safe and value for money solutions to meet the needs of staff travelling that are compliant with HMRC guidance

Line Managers – It is the responsibility of each Line Manager to ensure existing and new staff are made aware of the policies and regulation and communicate updates and amendments when required.

Claimants – are responsible for ensuring their claims meet the requirements set out in this policy and any additional requirements to meet external funding body policies.

Travel bookers/arrangers – are responsible for ensuring that the guidance and policy has been adhered to when booking travel on behalf of another individual

Budget holders – are responsible for confirming the activity has taken place and that sufficient funds are available in the specified Budget/Project.

Financial approvers – responsible for ensuring they have appropriate authority to approve spend on the relevant budget/project and that all approved spend complies with this policy and all appropriate documentation is in place.

A list of approvers for Senior Staff is available on the Intranet -

<https://intranet.cardiff.ac.uk/staff/pay-perks-and-contracts/pay/expenses/expenses-claim-procedure>

4. EQUALITY AND DIVERSITY

The University is committed to supporting, developing and promoting equality and diversity in all our activities.

This policy supports the University's commitment to equality and diversity by allowing flexible travel options for travellers. Decisions on whether a trip represents value for money should be made before any additional costs are added to accommodate any protected characteristic

The Director of Financial Operations (or Nominee) may use their discretion in application of the policy to ensure the wider principles of equality are met and applied consistently across the University.

4.1 REASONABLE ADJUSTMENTS

Reasonable adjustments to this policy will be considered for those with relevant disabilities or medical conditions. There is no concrete definition of what constitutes a reasonable adjustment, as it depends on a person's specific needs and circumstances. As such, individuals requiring an adjustment for reasons relating to disability should discuss this with their line manager/school contact in the first instance.

Further information and advice can be obtained from the staff intranet – [Reasonable Adjustment Intranet Page](#).

5. TRAVEL

5.1 APPROVAL TO TRAVEL

Travel should only be undertaken where -

- There is no reasonable, effective alternative to travel
- The risks of undertaking travel have been considered – Useful guidance regarding risk assessments can be found here - [Risk Assessment Intranet Page](#)

Policy

- Prior to booking any travel, approval must be sought from line managers and budget holders providing details of –
-

- Purpose of the trip and benefit to the university
 - Evidence of health and safety risk assessments having been completed
 - An estimate of costs and confirmation of sufficient funds being available
- Decisions on whether a trip represents value for money should be made **before** any additional costs are added for reasonable adjustments or to accommodate protection of any other protected characteristic
 - International travel must be approved by the Head of School/Department and it must be demonstrated the journey fits with the business and academic strategy of the University

Additional guidance notes:

Cardiff University is part of the Tyndall Centre Partnership – working to provide evidence to inform society’s transition to a sustainable low-carbon and climate resilient future.

It is expected that those wishing to travel use the Tyndall Centre '[Code of conduct to support a low carbon culture' and related decision tree](#) to assess if the trip is absolutely necessary.

The University is also committed to embedding the [UN Sustainable Development Goals](#) (SDG’s) into our processes, by reducing non-essential travel. In this case [SDG13 Climate Action applies](#).

Only having fully considered alternative options, should approval to travel be requested.

5.2 HEALTH AND SAFETY WHEN TRAVELLING

The University is committed to providing a safe and healthy workplace by preventing accidents and work-related ill health, eliminating hazards, and reducing risk.

The [incident reporting procedure](#) helps the University to learn lessons from incidents that either did or had the potential to cause harm. Travellers should familiarise themselves with the procedure which must be followed if an accident, incident or near miss occurs, whether in the UK or abroad.

5.3 VACCINATIONS / MEDICAL EXPENSES

NHS Wales provides advice on recommend vaccinations and other precautionary measures to take when travelling overseas.

Policy:

- Some vaccinations are available free on the NHS, but where vaccinations are private or other medication is needed these costs will be reimbursed.

Additional guidance notes:

Further Information is available at: [NHS Wales Travel Health website](#)

5.4 TRAVEL INSURANCE

Policy:

- The University has a corporate travel insurance policy covering UK travel where there is at least 1 overnight stay and all overseas travel.
- Any additional/private travel insurance cost will not be reimbursed by the University.

Please follow the link below for information and guidance regarding specific insurance requirements. Please review this guidance regularly as the insurance policy is renewed annually and the requirements / cover can change from year to year.

[Staff and Student Travel Insurance Intranet Pages](#)

6. CAR, MOTORCYCLE

Public transport is the preferred method of transport but travel by car or motorcycle can be used if it is more cost effective or there is a significant time saving.

Transport via Active travel (e.g. walking or cycling) is encouraged wherever possible, recognising that for some members of staff this will not be possible.

Staff and students can also take advantage of their free University on-street bicycle membership. Members of this scheme can also use their membership in other cities where the scheme operates.

6.1 HIRE CAR – UK

Policy:

- Hire cars must be booked via the University approved supplier (details of which can found from your School or Department Finance contact or Procurement Services)
 - Vehicles to be hired for business use only.
 - Staff and students will be covered by the University's motor insurance policy when:
 - o Driving on University business only
 - o The appropriate Driver approval documentation has been completed & received
 - o From the start time on the hire agreement until the vehicle is returned and the agreement ends.
- Staff and students are not insured:
- o Before the start time of the hire agreement
 - o When driving for social, domestic or pleasure purposes
- It is illegal to drive in the United Kingdom without car insurance and drivers are responsible for complying with this policy.
 - Fuel costs (not mileage) can be claimed supported by a full VAT receipt.

Additional guidance notes:

- Hire cars should be returned with a full tank of fuel to avoid excessive Refuelling Service Fees.
- Additional information regarding University insurance is available here:
<https://intranet.cardiff.ac.uk/staff/supporting-your-work/manage-your-office-or-lab/travelling-to-from-and-with-the-university/insurance>

6.2 HIRE CAR – OVERSEAS

Policy:

- Our approved hire car supplier cannot provide vehicles overseas.
- All bookings must be made via the University's Travel Management Company (TMC). If, in exceptional circumstances, this is not possible, a full itemised confirmation of booking and evidence of payment made is required with the reason for booking outside of the TMC.
- Please note the University's insurer DOES NOT provide cover for hired vehicles overseas - you must make arrangements for appropriate Insurance for the hire period.
- The cost of fuel for vehicles hired for university business can be claimed with a fully itemised receipt.

6.3 PRIVATE CAR / VEHICLE

Policy:

- **Use of private vehicles should be kept to a minimum and must only be used when public transport is impractical and hire vehicles not deemed more economical.**
- The driver must have the correct business use insurance cover and a valid MOT (where applicable) and produce this when asked. Additional costs for business use insurance cover will NOT be reimbursed by the University.

- Mileage rates are reimbursed as follows and are in line with HMRC guidance

Cumulative Annual Mileage

	Car	Motorcycle	Bicycle
Up to 10,000	45p	24p	20p
Over 10,000	25p	24p	20p

- 5p per mile per passenger accompanying for University business can be claimed up to the vehicles designated capacity.
- Normal home to work distance must be deducted from any mileage claim.
- Ordinary commuting is not permissible as this is deemed as a taxable expense by HMRC.

6.4 UNIVERSITY OWNED VEHICLES:

Policy:

- A record of each journey including the start/end mileage and name of the driver must be kept in the School or Department.
- Vehicles must not be used for non-University business
- A driver authorisation form must be completed before any staff member is given access to a vehicle.
- Vehicles must be kept on University premises overnight unless written permission has been given in advance by the relevant line manager.
- Fuel cards should be used where applicable, if a vehicle does not have a fuel card, the cost of fuel (not mileage) can be reclaimed with a full VAT receipt. (Credit card receipts not permitted)
- The cost of cleaning a vehicle can be reclaimed with a receipt. (Credit card receipts not permitted)

- The driver is liable for any fixed penalties or fines when driving University owned vehicles.

6.5 ADDITIONAL COSTS & FINES INCURRED WHILST DRIVING

Policy:

- Reasonable parking costs incurred whilst on University business are allowed with a supporting receipt/proof of purchase.
- The cost of parking at your normal place of work is not allowed.
- Toll road charges and congestion charges are an allowable expense, but it is accepted that receipts for these journeys may not be available (see Missing/Lost/Unavailable Receipts section in this document).
- Claims for parking or driving fines/violations will not be reimbursed under any circumstances.

6.6 BICYCLE HIRE

Policy:

- Bicycle hire is an allowable expense when utilised for business purposes. It is accepted that receipts for these journeys may not be available (See Missing/Unavailable/Lost Receipts section).

Additional guidance notes:

- Where available, and appropriate, bicycle hire should be considered a preferred form of public transport.
- Thanks to the University's sponsorship of [Cardiff Nextbike](#), all staff and students can take advantage of free annual membership, with 30 minutes free per trip in all Nextbike locations around the world. More information regarding this scheme can be found on the intranet: (<https://intranet.cardiff.ac.uk/staff/supporting-your-work/manage-your-office-or-lab/travelling-to-from-and-with-the-university>) under the 'cycling' section.

7. RAIL, RAILCARDS & LONDON UNDERGROUND

7.1 UK

Policy:

- Standard Class rail must be used on rail journeys.
- First Class rail travel is not permitted.
- Railcards can be used when purchasing tickets, however the University cannot reimburse the cost of railcards as they are deemed a taxable benefit by HMRC.
- Specific date and time tickets should be the default option where available. If booking Open/Anytime rail tickets, a suitable justification must be given.
- Cancellations & refunds -
 - If booked through the University's TMC any refund will be automatically be returned to the University (and/or originating funder - project or research grant etc - as appropriate).
 - If not booked through the University's TMC and an expense claim has been authorised and paid the refund must be claimed by the individual traveller and returned to the University.
 - If not booked through the University's TMC and not claimed as an expense the refund will need to be claimed by the individual traveller directly.

Additional guidance notes:

- Tickets can be booked by our Travel Management Company however there are additional administration fees applied to each ticket booked. Therefore, travellers are encouraged to book train tickets through ordinary commercial channels and claim the costs through the expenses process.
- Individual travellers should consider 'split tickets' and 'Super Off-Peak' or 'Advance' tickets to minimise costs
- When travelling with colleagues Group Save tickets should be considered where appropriate.
- Train tickets to/from London should be booked to the relevant travel Zone for the final destination. This will avoid the need to buy additional London Underground tickets / Travelcards in London.
- Delay Repay – Compensation: Any compensation received for delayed business journeys should be returned to the University for use on future business travel.
(Delay Repay - is a national compensation scheme across most train operating companies in the UK. The scheme will compensate customers with single, return, or weekly tickets who have been delayed more than 15 minutes on a scheduled journey (subject to certain conditions/limitations). If you have been delayed more than 15 minutes, please refer to the website of the train operating company for their process for claiming compensation)

7.2 OVERSEAS

Policy:

- All bookings must be made via the University's Travel Management Company (TMC) – as far as available (there are geographical limitations of the service provided by the Universities Travel Management Company). If this is not possible, a full itemised confirmation of booking and evidence of payment is required with the reason for booking outside of the TMC.
- First Class rail travel is not allowed.

Additional guidance notes:

- Eurostar and other European train bookings should be considered as a potentially more sustainable option to flying when travelling to some European countries.

8. AIR

8.1 UK

Policy:

- All bookings must be made via the University's Travel Management Company (TMC). If this is not possible, a full itemised confirmation of booking and evidence of payment is required with the reason for booking outside of the TMC.
- Economy class must be booked for all UK internal flights

Additional guidance notes:

- UK air travel is discouraged due to impacts on the Universities carbon neutral by 2030 ambition.

8.2 OVERSEAS

Policy:

- All flight bookings must be made via the University's Travel Management Company (TMC). If this is not possible, a full itemised confirmation of booking and evidence of payment is required with the reason for booking outside of the TMC.
- Economy class must be booked where the uninterrupted flying time is 7 hours or less
- Premium Economy can be booked for any 'leg' of a journey where the uninterrupted flying time is greater than 7 hours
- Business class flights can only be booked/claimed:
 - If an external funder policy expressly permits business class travel
 - If approved in advance by the Head of School or Director of the Department to meet reasonable adjustment and or business effectiveness/productivity requirements.
- First Class flights are not permitted

8.3 CANCELLED FLIGHTS AND FLIGHT DELAY COMPENSATION

Policy:

- Cancellations & refunds -
 - If booked through the University's TMC any refund will be automatically be returned to the University (and/or originating funder - project or research grant etc - as appropriate).
 - If not booked through the University's TMC and an expense claim has been authorised and paid the refund must be claimed by the individual traveller and returned to the University.
 - If not booked through the University's TMC and not claimed as an expense the refund will need to be claimed by the individual traveller directly.

Additional guidance notes:

- Delay Compensation: Any compensation received for delayed business journeys should be returned to the University for use on future business travel.

9. OTHER TRAVEL SERVICES

9.1 TAXIS

Policy:

- Taxis should only be used when other forms of public transport are not available or suitable.
- Justification for use of taxi is required when claiming

Additional guidance notes:

An example of when other forms of public transport might not be suitable might be:

- individual circumstances e.g. disability, personal safety/security, illness or injury etc
- requirement to carry luggage or bulky equipment.

9.2 PASSPORTS

Policy:

- The University will not reimburse the cost of a standard passport
- If additional pages are required due to the frequency of travel on University business, you can claim the difference between the cost of a standard passport and a passport with additional pages.
- The cost of a second passport can be reimbursed if evidence is provided supporting the requirement for an additional passport as result of regular travel and the requirement for visa applications.

9.3 VISAS & TRAVEL AUTHORISATIONS

Policy:

- The University will cover the cost of visas and other associated documentation required for business related travel.
- Visas must be arranged by the University's Travel Management Company
- A claim can be submitted for visas you have arranged - receipts should be included with your claim with the details of the business trip.

9.4 BUSINESS JOURNEYS EXTENDED FOR HOLIDAY

Policy:

- It is permissible to extend a trip to include a period of leave if the cost to the University is not increased.
- The allowance to travel premium economy is not interchangeable and cannot be forgone to book two economy seats to allow a companion to travel with you.

Additional guidance notes:

- The University's insurance policy may cover you for additional days taken as a personal holiday before or after a business trip.
As the insurance policies are renewed annually and cover may change year-on-year, please refer to [Staff and Student Travel Insurance Intranet Pages](#) for the most up to date information.

9.5 ACCOMPANIED TRAVEL

Policy:

- Accompanied travel is permitted
 - as a reasonable adjustment based on medical or other caring grounds. Individual requirements must be discussed and agreed prior to travel being booked.
 - If a chaperone is needed on religious grounds

9.6 OTHER TRAVEL CONSIDERATIONS

Toiletries

Policy:

- Toiletries are not an allowable expense.

Laundry

Policy:

- Laundry costs when travelling are allowable when away for 7 nights or more.

10. ACCOMMODATION

10.1 ACCOMODATION UK

Policy:

- All bookings should be made via the University's Travel Management Company. If this is not possible, a full itemised confirmation of booking and evidence of payment is required with the reason for booking outside of the TMC
- The cost of overnight accommodation in or near Cardiff is not an allowable expense unless there is specific funding for an event or conference. For the rest of the UK the maximum rates per night inclusive of all taxes and fees are -

London	£150
Elsewhere	£120

10.2 ACCOMMODATION OVERSEAS

Policy:

- All bookings should be made via the University's Travel Management Company. If this is not possible, a full itemised confirmation of booking and evidence of payment is required with the reason for booking outside of the TMC
- HMRC's worldwide rate guides should be used in countries where the TMC cannot provide hotels.
See : [HMRC Guidance: Expenses rates for employees travelling outside the UK](#)

10.3 STAYING WITH FRIENDS OR RELATIVES

Policy:

- You may stay with friends or relatives while on University business instead of staying in a hotel. You can claim up to 50% of the overnight rate for a meal as a gesture of thanks, but no payment can be made to your host(s). A fully itemised receipt and the name of your host must be included with the claim.

10.4 USE OF AIRBNB OR SIMILAR HOMESTAY ACCOMMODATION

Policy:

- Use of Airbnb or similar home-stay accommodation is **NOT** permitted under any circumstances in the UK or overseas.

Additional guidance notes:

This policy decision is made to safeguard Staff and Students. Below are some examples of potential risks of this inconsistently regulated market sector.

- Home-stay properties may be unlicensed/illegal in some cities
- Sub-letting may be prohibited in many of the properties advertised
- Properties may not be insured for short term rentals
- Properties may not comply with fire safety standards and security standards

11. SUBSISTENCE

11.1 UK

Policy:

- Costs can be reimbursed up to the limits below for food and beverages while travelling on University business away from your normal place of work for more than 4 hours.

Allowance for each day/part day away from home:

4-6 hours	£6
6-12 hours	£17
12-24 hours	£25

- Subsistence is not allowed for any meetings held in Cardiff (or the location of your normal place of work).
- A maximum of one alcoholic drink is allowed with an evening meal. The cost is to be covered as part of the daily subsistence rate, not additional to the rate.

11.2 OVERSEAS

Policy:

- Reasonable actual expenses incurred can be claimed up to the limits in HMRC's worldwide rates
 - See - [HMRC Scale Rates Overseas](#)
- A maximum of one alcoholic drink is allowed with an evening meal. The cost is to be covered as part of the daily subsistence rate, not additional to the rate.
- Access to airport lounges is permissible where a reasonable justification case can be made and agreed before the trip is undertaken or if the traveller is subjected to lengthy delays (more than an hour)

11.3 TIPS AND GRATUITIES

UK

Policy:

- Not permitted unless added as a compulsory item by the establishment (service or cover charge). Fully itemised receipt and evidence of the service/cover charge is required to support the claim.

Overseas

Policy:

- In countries where it is the culture to tip, the cost can be reimbursed with an appropriate receipt and confirmation of payment.
- Tips above a threshold of 18% will require specific justification.

Additional guidance notes:

- Gratuities should only be claimed where it is socially expected and appropriate to the culture to do so. An example of a country with a socially expected culture is the USA where it is not uncommon to tip 18% or more.
- If during audit/s tip amounts are deemed excessive a claim may be rejected.

11.4 ADVANCES

Policy:

- Staff and Students can request an advance (minimum £100) to cover minor subsistence and travel costs when undertaking approved travel for University business.
- Advances must be authorised by the Head of School/Department or delegated authority.
- Advances can only be used to fund items normally payable as expenses in this policy
- Receipts or paid invoices must be submitted with the advance reconciliation, in line with the receipt requirements of this policy.
- Advances must be reconciled and/or repaid within 90 days of the return date and no new requests can be made until this is completed.

Additional guidance notes:

- Information on how to request an advance is available in the Financial Regulations - [Travel Advances](#)

11.5 MISSING/LOST/UNAVAILABLE RECEIPTS

Policy:

- Itemised receipts are required to support all claims – a general principle of ‘no receipt, no reimbursement’ will be the default position.
- Credit card slips are not accepted as a receipt (there are limited exceptions e.g. road toll or London underground charges)
- It is also acknowledged there are some locations where receipts are not commonly issued. For claims to be reimbursed under these circumstances, the claim must be supported with a brief reason/justification for the lack of receipts. A decision will be made based on the reasonableness of the claims and rates submitted and reference to HMRC scale rate payments may be used as a guide.
- For lost receipts, you can provide a redacted bank/credit card statement to support the claim and a decision will be made on whether to reimburse based on the reason/justification provided.

11.6 TRANSACTIONS IN A FOREIGN CURRENCY

Policy:

- Allowable expenses incurred in a foreign currency will be converted to GBP as part of the expense claim process. This can either be at the actual GBP rate charged to a debit / credit card or using the relevant day rate from a reputable online exchange rate calculator.

12. HOSPITALITY & ENTERTAINING

12.1 VISITORS

Policy:

- Costs of extending hospitality to third parties (e.g. research sponsors, visiting lecturers), can be reimbursed provided it is in line with the gifts and hospitality policy (currently under development) and is:
 - based on real benefit to the University
 - kept to a minimum
 - a genuine business purpose - not general goodwill.
 - Maximum of £35 per head including beverages*
***Alcoholic beverages can only be claimed with an evening meal.**
- Any claim for reimbursement must include:
 - the names of those attending the meal
 - confirmation of a ratio of 2 members of staff to each visitor
 - confirmation of the nature of the business relationship
 - business purpose and benefit for the hospitality extended
 - explanation if University facilities were not able to be used

Additional guidance notes:

- Where it is not viable or practical to use University facilities, the venue should invoice the University and where this is not possible, a claim can be submitted.
- The hospitality costs of spouses or partners will only be met by the University if a visitor to the University has a spouse or partner in attendance and this will require approval from the a Line Manager in advance of the hospitality.

12.2 STAFF

Refreshments

Policy:

- Refreshments provided to staff at working events (i.e. NOT held on a routine basis) are an acceptable charge. There must be a formal agenda and minutes taken of the meeting/event.
 - University catering facilities should be used for any events, where this is not an option, a claim can be submitted but a reason for not using University Catering **MUST** be provided or the claim will not be processed.
 - Tea, coffee, and biscuits for staff during normal working hours and not in connection with the above is a personal expense and must not be charged to the University.
 - Maximum of £35 per head including beverages*
- *Alcoholic beverages can only be claimed with an evening meal.**

Hospitality

Policy:

- Staff hospitality as a purely social activity is not permitted.

Additional guidance notes:

- Any substantial hospitality provided that is not linked to a working activity could be deemed a taxable benefit (with the HMRC being able to backdate any such claim over several years).
- Heads of Schools/Departments should therefore distinguish between providing funding for food and drinks at a staff meeting or conclusion/start of a training or staff development event, and one-off hospitality for anything described as purely a social occasion. It is for Heads of school/departments to justify whether events, for example, in the Christmas period are staff development activities or purely social events.
- For guidance, it is suggested that an evening event in a local hotel or restaurant, if not linked to some other meeting or working activity, might only be regarded as social and should therefore be funded by the individuals participating.
- A lunch or early evening dinner where the Head of School/Department or another speaker takes the opportunity to address staff on matters of School/Department or University policy and development might reasonably be regarded as a staff development activity. The rate of expenditure per head should not be excessive and University facilities should be used.

12.3 STUDENTS

Policy:

- Student/staff entertainment is allowed where the majority (80%) of attendees are students
- A formal agenda or event is required - not just held as a goodwill event
- University catering facilities must be used. If they are not, prior approval is required from head of School/Department and the reason must be stated on any expense claim.
- Alcohol is not permitted if the event is during the day, any evening reception must be limited to 1 alcohol beverage per person

13. MISCELLANEOUS

13.1 TELEPHONES & COMMUNICATION

Policy:

- Personal telephone (landline or mobile) contracts cannot be reimbursed as they would have Tax and National Insurance implications. However, additional one-off charges incurred for utilising a personal mobile phone for business use (for example to resolve urgent matters whilst travelling) can be reimbursed with appropriate justification and supporting documentation e.g. a redacted itemised bill.
- Additional costs to access communication (e.g. wi-fi / internet access) can be claimed as a business expense provided it is required for business use.

Additional guidance notes:

- Individuals are reminded of the importance of maintaining a healthy work life balance when working away from home.

13.2 EYE TESTS

To support the optical health of employees who regularly use display screen equipment the University offers contributions towards the costs of eye care.

Policy:

- Only eye tests conducted using the University optometry service will be recompensed
- The University will contribute towards the cost of glasses or contact lenses if they are required specifically for using display screen equipment at work.
- To claim the contribution, the glasses must be purchased at the University Optometrists.
- In general, if you need glasses or contact lenses for both general use and for use with display screen equipment, the university cannot contribute as this would give rise to a taxable benefit.
- Costs for eye tests and glasses cannot be claimed through the expenses process.
- Costs must be paid through the internal process (purchase order through oracle) so approval from head of school/department or other authorised member of staff should be sought in advance of making an appointment.

Additional guidance notes:

You can find the latest information on availability and claim processes here:

[Eye Tests Intranet Page](#)

13.3 PROFESSIONAL MEMBERSHIP FEES

Policy:

- Professional Membership fees cannot be paid by the University

Additional guidance notes:

Up to date information regarding professional membership fees can be found here:

[Professional Membership Fees Intranet Page](#)

13.4 TRAINING & CONFERENCE FEES

Policy:

- Approved training/conference events will normally be booked directly by the university. Where this is not possible and is agreed in advance (by head of school/department) claims for approved attendance can be claimed as a business expense.

13.5 GIFTS

Policy:

- There may be occasions where it is appropriate to give gifts, e.g. it may be culturally expected in some countries. When this is the case, a written justification will be required and a limit of £25 can be claimed.
- Expenditure on flowers is an acceptable charge in the case of long-term sickness (minimum of two months) or bereavement of a current member of staff/student.
- Expenditure relating to other gifts, sympathy, retirement or goodwill tokens are not permitted.

Additional guidance notes:

- If you receive a gift or hospitality from a host, please refer to the gifts and hospitality policy to ensure declarations (where appropriate) are recorded. (*Gifts and Hospitality Policy currently awaiting sign off*).
- Any requirement to exceed the stipulated £25 maximum, for example for high level delegations or one-off special events requires Head of School/Departmental approval.

13.6 OTHER MISCELLANEOUS EXPENSES

Policy:

- Expense claims for goods or services that are available through the standard procurement process are not allowed

Additional guidance notes:

- Procurement Services can offer guidance on the most appropriate way of buying goods or services.
- There may be occasions where items which are normally bought through the standard procurement process are an allowable expense. E.g. Whilst travelling a University owned laptop charger breaks - It is reasonable to buy a replacement if there is business need to use the laptop before returning to the University.