



Staff Expenses Policy

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Department:	Finance
Implementation date:	28 June 2011 (as amended March 2013)
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Related policies:	Staff Handbook, Financial Regulations, Driving at Work

Version History

Version	Author	Revisions Made	Date
1	Sue Owen & Ruth Anderson		19 May 2011
2	Sue Owen	3.2.1; 3.3.1; 3.3.2; 3.3.3; 3.3.4; 3.3.5; 3.3.6; 3.8; 4.1	5 March 2013
3	Sue Owen	3.3.1; 3.3.2; 3.3.3; 3.3.5; 3.3.8; 3.7.1-3.7.5; 3.8; Appendix 1	November 2015

Sign Off History

Version	Committee Name	Date of Final Sign Off
1	Executive Board	17 May 2011
2	Executive Board	April 2013
3	Executive Board	November 2015

Expenses Policy

1	Introduction
1.1	Purpose The purpose of this policy is to provide guidance to members of staff when claiming expenses which have been necessarily incurred by them when undertaking activities on behalf of the University. The policy includes details of types of expense that may be claimed, and the procedure for making a claim.
1.2	Scope This policy refers to employees of the University; it does not refer to PGR students.
1.3	Definitions
1.4	Legislative context HMRC www.gov.uk/topic/business-tax/payee
2	Policy
2.1	Reimbursement As a general principle a member of staff will be reimbursed in full for expenses wholly, necessarily and exclusively incurred in the course of the University's business. All funds held and disbursed by the University, whatever their source, are subject to the terms of this policy. In order to avoid subsequent difficulties, any expenditure not clearly falling within the procedures contained in this manual should be discussed in advance of any expense being incurred with the Team Leader – Transaction Support. The University reserves the right to refuse reimbursement for any claim which does not conform to the policy.
3	Principles
3.1	Pre-approval & Authorisation of Expenses Self-approval will apply to UK expense claims under £250. Random audit testing will take place to ensure that claims are in accordance with the Staff Expenses Policy and have not previously been paid. For all overseas trips, or where expenses for an individual journey or event are expected to be greater than £250 pre-authorisation by the employee's Line Manager, Budget Holder or Principal Investigator (PI) is required via an Expenses Pre-Approval form. Where the Budget Holder or PI is the individual making the claim, pre-authorisation must be obtained from the individual's Line Manager. The authorised signatory shall only authorise a journey or event if he or she is satisfied that the amount to be claimed is in accordance with the policy, has not been previously claimed and is within available budgets. Completed pre-approval forms will be held in Agresso and compared to claims. Claims not supported by a required pre-authorisation form will not be paid.

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3.2	User Advances (ad-hoc)
	<p>Advances against proposed expenses may be given at the discretion of the Head of Financial Transactions subject to the following conditions:</p> <p>Any advance will be limited to the anticipated expenditure (minimum £200) and must be authorised in accordance with the procedures described at 3.1 above. A breakdown of the anticipated expenditure is to be attached to a completed Staff Expenses Advance Form and submitted to the Payroll Department, who are responsible for the administration of advances.</p> <p>An advance for personal expenses must be cleared by submission of an expense claim form no later than one month after the date the expenditure was incurred.</p>
3.2.1	Expenses Visa Card
	<p>Where members of staff frequently incur expenses whilst travelling on University business, they may apply for an Expenses Visa card. If approved, the card may be used off campus for specific travel, subsistence or appropriate business entertainment costs. Applications for this card will be considered on an individual basis, and approval must be obtained from the relevant Business Finance Manager. Purchases made using the Expenses card are subject to this policy.</p> <p>Misuse of the card, will be subject to disciplinary action.</p>
3.3	Business Travel
3.3.1	UK travel
	<p>The most cost effective mode of transport should be used when travelling on University business.</p> <p>The purpose of travel should be clearly stated on the claim for reimbursement.</p> <p>The reclaimable amount is any extra cost incurred above the normal home to place of work cost.</p> <p>When travelling on University business by rail it is recognised that it may be practical to travel from a station close to home rather than from Guildford. Under these circumstances, and where the cost of rail fare from home to destination is higher than from Guildford to destination, reimbursement will be based on:</p> <ul style="list-style-type: none">• Where normal home to work travel is by car, the claim should be restricted to the cost of the rail fare, less the cost of fuel for a normal return home to work journey. Fuel cost calculators are available, an example being www.fuel-economy.co.uk/calc.html• Where normal home to work travel is by rail and the claimant holds a season ticket, the full cost of the fare from the home station may be claimed <p>Hire cars are generally more cost effective than the use of a private car for journeys over 100 miles. Hire cars should be booked through the University preferred supplier and paid for via Agresso. Fuel costs can be claimed via the personal expenses system.</p>

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	<p>In the event that employees are required to travel off site during the working day, and the round trip is expected to take less than 4 hours, the University WeCar scheme is available. Please see the following link for further detail https://www.surrey.ac.uk/surreynet/transport/business_travel and click on Car. Employees who have a valid reason to use a private car in preference to other modes of transport, will be restricted to claiming the equivalent cost of the most cost effective of the following:-</p> <ul style="list-style-type: none"> • Hire car + fuel • Public transport • University mileage rates (see below) <p>Mileage claims for business travel are subject to a minimum distance of 3 miles each way. Mileage costs for journeys to Surrey Sports Park, Manor Farm or the Research Park may only be claimed if no other reasonable form of transport (such as public transport or pool vehicle) is available, or the employee has specific needs.</p> <p>It is the responsibility of the employee to ensure that they have adequate insurance in place to cover the use of a motor vehicle for business purposes. See the Driving at Work Policy</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">University staff mileage rate</td> <td>45p per mile for first 100 miles of round trip 15p per additional mile</td> </tr> <tr> <td>Allowance per passenger carried</td> <td>5p per mile</td> </tr> <tr> <td>Motorcycle</td> <td>24p per mile</td> </tr> <tr> <td>Cycle</td> <td>20p per mile</td> </tr> </table>	University staff mileage rate	45p per mile for first 100 miles of round trip 15p per additional mile	Allowance per passenger carried	5p per mile	Motorcycle	24p per mile	Cycle	20p per mile
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<p>3.3.2 Overseas Air Travel</p>									
	<p><u>Employees are required to travel in the cheapest available class of travel.</u></p> <p>Premium Economy, or equivalent may be justified where one or more of the following conditions exist.</p> <ol style="list-style-type: none"> a) The duration of the flight is in excess of 6 hours and the length of the journey and its timing in relation to business meetings, presentations, etc, merit the need for sleep and/or work on the flight. b) The member of staff is required by the University or other sponsoring organisation to travel with someone from another institution who is not travelling in economy class or equivalent. c) The funding sponsor for the work being undertaken specifically allows business class travel and will refund the full cost without the requirement of subsidy from any other aspect of the project, i.e. it was included in the project costing. <p>If you deviate from the policy, use of a non-economy class must comply with the conditions above <u>and</u> be pre-approved by the appropriate Executive Board member or the Vice Chancellor.</p>								

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	<p>Travel-related expenditure (air fares, accommodation, etc) should be ordered through the University's nominated travel agent (see the Procurement Website) and paid for via Agresso. Where this approach has not been possible travellers must explain their reasoning, and demonstrate best value has been achieved. In order to assist the nominated travel agent in providing the most competitive fares, staff must state the range of travel times to the nominated travel agent and must not specify a preferred airline (unless stipulated by an external sponsor).</p> <p>Arrangements and approval for overseas travel should be made using University procedures and via the University purchase-to-pay process. A risk assessment must be carried out for overseas travel. Pre-approval of all travel by the Budget Holder is essential.</p>
3.3.3	Taxis
	<p>Where public transport is impractical e.g. late night travel, no practical public transport links, the University will reimburse the cost of taxi fares incurred whilst travelling on University business. The use of taxis by members of staff, where the journey commences at the University, Surrey Sports Park or the Research Park, during business hours is restricted to exceptional circumstances. In order to justify a taxi journey, the distance of the journey one way must be a minimum of 3 miles, and there must be a verifiable business need for travel by taxi. In instances where it is necessary to transport equipment between sites, the use of pool vehicles should be the primary option.</p>
3.3.4	Accommodation
	<p>Where an overnight stay is required staff should book accommodation through the University preferred supplier. In the event that the supplier is unable to provide a cost effective option, or accommodation is offered as part of a conference package, staff may book an appropriate class of hotel independently. This is defined as a three star hotel in the UK and the equivalent overseas.</p> <p>The University will pay for the cost of the room, and subsistence in accordance with the rates at Appendix 1.</p>
3.3.5	Subsistence
	<p>Staff who are necessarily away from their normal place of employment, or other University locations on University business for more than 4 hours over a recognised meal time are entitled to claim for subsistence. UK claims, supported by receipts, will be reimbursed up to the maximum level of expenditure as shown in Appendix 1. There is an expectation that lunchtime subsistence will be limited to that which would normally be taken whilst at work, i.e. a sandwich and fruit or similar, and a non-alcoholic drink. Meals purchased whilst on business overseas should be of an equivalent standard.</p> <p>Subsistence claims for meetings being held over the lunchtime period are only allowable if the meeting cannot be held at any other time. The meeting should take place on campus, and should be consistent with a standard lunchtime meal i.e. a sandwich and fruit or similar, and a non-alcoholic drink.</p>

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3.3.6	Out of Pocket Expenses
	The University will meet the cost of out of pocket expenses e.g. gratuities for which it is not possible to obtain receipts. Claims must be limited to the actual amount of expense incurred and not claimed as a round sum allowance nor as a daily allowance (per diem). The maximum level of allowable expenditure of this type is shown in Appendix 1 .
3.3.7	Business Calls and Internet Access
	The cost of business telephone calls and / or internet access whilst travelling on University business may be claimed.
3.3.8	Extensions to Business Trips or Conferences
	Employees may extend their business trips or conferences for non-business reasons (e.g. holiday, personal research) however it is not expected that the duration of the personal part of the trip will exceed the business part. The University will meet only those costs which are wholly and necessarily incurred in respect of the business element of the trip. Extensions which exceed the business element of travel must be discussed in advance with the Head of Financial Transactions and approved by the Line Manager. In the event of the personal element of travel exceeding the business element, the employee will be expected to meet an appropriate percentage of the cost of travel.
3.4	Conferences and External Meetings
	The University will pay for members of staff to attend conferences and meetings of professional bodies in the course of their duties. Travel costs incurred may be claimed as business expenses in accordance with Section 3.3 Business Travel.
3.5	Business Entertainment
	<p>Staff will be reimbursed reasonable entertaining costs for themselves and guests (e.g. client, sponsor or partner on a collaborative project) where there is a valid business purpose.</p> <p>Guideline maximum levels of entertaining expenditure are shown in Appendix 1.</p> <p>Where guests are entertained at lunchtime, the University's restaurant / catering facilities should normally be used. Only staff who can have a valid input to the business discussion should be included. The ratio of staff to guests should not normally exceed 1:1. On an exceptional basis, the ratio can be a maximum of 3:1 for entertainment on the University campus and 2:1 elsewhere.</p> <p>The following information should be included on the expense claim form or internal booking form:</p> <ul style="list-style-type: none">• The name(s) of the attendee(s)• The organisation which they represent• The purpose of the entertainment (e.g. 'negotiation of contract')• Where relevant, the reason for exceeding the guideline maximum level of expenditure

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3.6	Subscriptions and Publications
	<p>In general, personal subscriptions to professional bodies and academic/learned societies are a personal liability and should not be charged to any funds held and disbursed by the University. An individual can claim income tax relief on personal subscriptions to professional bodies provided that the body is on the HMRC list of approved organisations. (This list can be found at: http://www.hmrc.gov.uk/list3/).</p> <p>Subscriptions to professional bodies, academic associations and societies MAY be charged to University funds, via either purchase card or invoice, in two circumstances:</p> <ol style="list-style-type: none">1) Where the Head of Department has deemed that individual membership is necessary for the purposes of course accreditation, research functionality or conference attendance.2) Where membership is corporate or where the individual is a member because he/she represents the University in his/her specific role e.g. Universities UK, Association of Heads of University Administration (AHUA), Association of Research Managers and Administrators (ARMA). <p>Similarly, journal subscriptions taken out in an individual's name are generally a personal liability. In exceptional circumstances, the University may consider reimbursement where:-</p> <ol style="list-style-type: none">a) Journal subscription is only available to an individual member; andb) The journal will be made available to colleagues.
3.7	Expense Reimbursement Procedure
	<p>Expenses incurred on behalf of the University can only be processed using Agresso Web. Guidance on completion of the claim and pre-authorisation forms can be found on the Finance Department Website www.surrey.ac.uk/surreynet/departments/finance please refer to the 'How do I?' section.</p> <p>Claims must be made within 3 months of the expense being incurred. Any claims made outside of this timescale will only be accepted where fully justified and signed off by member of staff's Head of Department. Claims must be supported by original receipts wherever the supplier can reasonably be expected to provide them. Photocopies or credit card receipts which do not provide details of the expense are not acceptable.</p> <p>Staff should note that any attempt to submit a false claim will be dealt with under the University's disciplinary procedures.</p>

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4	Governance & Directory Requirements																									
4.1	Responsibility																									
	<p>The Chief Operating Officer has overall responsibility for this policy.</p> <p>The Head of Financial Transactions is responsible for overseeing the effective implementation of the policy.</p> <p>Any questions regarding this policy should be addressed by, in the first instance, to the Transaction Support Team by emailing</p> <p>transactionsupport@surrey.ac.uk</p>																									
4.2	Supporting documentation																									
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	<p>Rates</p> <p>Subsistence (see 3.3.5)</p> <table border="1"> <tr> <td>Breakfast</td> <td>£15.00 max</td> <td>Following overnight stay or journey commencing before 7am</td> </tr> <tr> <td>Lunch</td> <td>£15.00 max</td> <td>Total cost including non-alcoholic drink. Alcohol is not claimable.</td> </tr> <tr> <td>Dinner</td> <td>£30.00 max</td> <td>Total cost including any drink.</td> </tr> <tr> <td>Overseas subsistence</td> <td>Guideline rates</td> <td>http://www.hmrc.gov.uk/employers/wwsr-bench.pdf</td> </tr> </table> <p>Business Entertaining – guideline levels (see 3.5)</p> <table border="1"> <tr> <td>Lunch</td> <td>£30.00 max</td> <td>Per person including drinks and gratuities</td> </tr> <tr> <td>Dinner</td> <td>£50.00 max</td> <td>Per person including drinks and gratuities</td> </tr> </table> <p>Out of Pocket Expenses (see 3.3.6)</p> <table border="1"> <tr> <td>UK travel</td> <td>£5.00 max</td> <td>Unreceipted per day</td> </tr> <tr> <td>Overseas travel</td> <td>£10.00 max</td> <td>Unreceipted per day</td> </tr> </table>		Breakfast	£15.00 max	Following overnight stay or journey commencing before 7am	Lunch	£15.00 max	Total cost including non-alcoholic drink. Alcohol is not claimable.	Dinner	£30.00 max	Total cost including any drink.	Overseas subsistence	Guideline rates	http://www.hmrc.gov.uk/employers/wwsr-bench.pdf	Lunch	£30.00 max	Per person including drinks and gratuities	Dinner	£50.00 max	Per person including drinks and gratuities	UK travel	£5.00 max	Unreceipted per day	Overseas travel	£10.00 max	Unreceipted per day
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