EXPENSES INCURRED PERSONALLY ON UNIVERSITY BUSINESS

1. Introduction to policy

Reasonable travel, subsistence and other costs incurred by a member of staff in the furtherance of his or her duties for the University will normally be reimbursed by the University.

The following expenses are normally allowable for reimbursement by the University:

- staff travel and subsistence while performing the duties of the post
- staff accommodation when travelling away from home in the performance of the duties of the post
- other necessary expenditure incurred by the member of staff in the furtherance of his or her duties
- reasonable expenditure incurred entertaining persons visiting the University.

The following expenses are NOT allowable for reimbursement by the University:

- personal expenditure
- subscriptions to professional bodies, unless they are wholly and exclusively necessary for the performance of University duties
- travel between home and work
- traffic fines (for example, speeding and parking fines)
- unreasonable travel and subsistence costs
- unreceipted expenditure over £5 incurred in the UK or £10 if incurred outside the UK (note that personal credit card vouchers or statements are not acceptable receipts)
- expenses not authorised by the Head of School, Head of Professional Services Division or appropriate ‘authorised manager’
- travel insurance
- cost of hiring a dinner jacket or ball gown for formal functions
- cost of caring for animals such as kennel or cattery fees
- personal computers
- mobile phones
- clothing purchased as uniform not clearly bearing the University logo
- Young Persons Railcards.

The following sections provide further guidance on acceptable use of the expenses reimbursement system.
2. Travel, accommodation and subsistence

Pre approval of travel plans

Members of staff who plan significant trips on University business should obtain pre-approval of their travel plans, from their Head of School or Head of Professional Services Division or from someone to whom the Head is content to delegate the responsibility. Significant trips may be conveniently interpreted as those which involve one or more overnight stay. This is to help ensure that travel plans represent value for money, are sensibly prepared, have been subject to a risk assessment, are consistent with the School or Divisional priorities and take into account our need to reduce the University’s overall carbon footprint.

The University's preferred travel service supplier

The University's preferred travel service supplier is Key Travel. This company offers a comprehensive service for international and domestic flights and train travel and can assist with hotels and overseas car hire. Its fees are reasonable, it can achieve good discounts on many fares particularly if booked well in advance of the date of travel and it will invoice the University direct. Use of its services would in many cases save individuals appreciable time when compared with making their own arrangements and completing claim forms. The University has a legal and moral duty of care to do what is reasonably practical to protect the health and safety of its employees, both in the workplace and when they are travelling on business. Key Travel provides a valuable emergency help line for the use of any member of staff who gets into difficulty while travelling. In the event of any international incident or major disruption to air travel it can also provide rapid information to the University on any individuals who booked through it and whose safety or travel could be affected.

Clearly there will be instances when members of staff can secure better or faster deals through direct website booking of budget airlines or hotels, when specialist travel agents may prove more appropriate, for example for group travel in some countries, and when conference attendees are guided in their choice of accommodation by the conference organisers. We do not wish to close off any of these opportunities.

For travel plans in excess of £250 members of staff are consequently required to secure a quote from the team at Key Travel, (Ruby@keytravel.com, Tel 0845 1220102) although this does not prevent them from finding a better deal should they be able to do so. We monitor the performance of Key Travel and the competitiveness of these quotes to ensure the company continues to provide good service and best value. Feedback from members of staff on their experience of the service provided is of particular help for Procurement to manage the contract.

For trips costing less than £250 in full, members of staff may make arrangements at their own discretion, subject to complying with the Financial Regulations and securing value for money.

Air travel

Air travel should normally be economy class. Travelling in a more expensive class requires advance authorisation by your Head of School or Professional Services Division which may only be granted in the following circumstances:

- the length of the journey and its timing in relation to business meetings, or presentations demand good sleep and/or work on the flight and better value alternative arrangements could not have been
made

- the member of staff is required by the University or other sponsoring organisation to travel with someone from another institution who is travelling business class or equivalent.

- the funding sponsor for the conference or work being undertaken specifically allows business class travel, will refund the full cost and this does not lead to cuts elsewhere in the project.

Hotels
UK Hotel accommodation should generally be of three star or equivalent and be for single occupancy.

Where personal arrangements are made the preferred option is for hotels to bill the costs directly to the University to take advantage of any discounts or other arrangements negotiated by the Procurement Office. Where direct billing is impractical, members of staff who hold University purchasing cards are encouraged to use these to pay the bill. Costs may otherwise be paid by the individual and reclaimed through the expenses system.

Use of a private vehicle
Car, motorcycle or cycle travel on University business will be reimbursed at mileage rates approved by HM Revenue and Customs [http://www.hmrc.gov.uk/rates/travel.htm](http://www.hmrc.gov.uk/rates/travel.htm), subject to all of the following:

- suitable cheaper public transport is unavailable for the route, required time of arrival or nature of the items being carried
- the vehicle is in good working condition
- the member of staff is medically fit as described by the DVLA medical rules on driving (this includes having an eyesight test and the use of prescription glasses if required).

In addition for car or motor cycles, the member of staff must have:

- a valid MOT certificate if required and ensure that the vehicle is maintained in a roadworthy condition and in accordance with manufacturer’s instructions
- a valid driver’s licence for the class of vehicle used
- valid car insurance for the vehicle, specifically including cover for business use.

The mileage claimed for any journey starting or finishing at home should be the lesser of the actual distance travelled and the distance that would have been travelled had the journey started and finished at the normal place of work.

Taxis
The actual cost of taxi fares for travel on University business may only be claimed in cases of urgency or if no other public transport is available or where several members of staff travelling together make it cost effective.

The actual cost of a taxi from the University to home may only be claimed where both of the following apply:

- the member of staff is required to work later than usual and this is after 9p.m.
- public transport has ceased or it would be unreasonable to use public transport.

Car Hire
Overseas car hire should be arranged by Key Travel wherever possible.
For UK standard car hire, the University has appointed a preferred supplier, currently Enterprise Rent-a-Car.

**Rail Travel, Eurostar, Eurotunnel and Ferry Services**

Planning Members of staff should use the most economical class of travel in all circumstances and are expected to take advantage of all types of “saver” tickets – including any discounts that may be obtained through the use of railcards. Tickets should be booked as far in advance as is practicable. This can have a significant impact on cost. Key Travel offers free advice on standard train fares and routing options and provides an online booking service.

**Subsistence and accommodation**

There are no University daily subsistence rates. Members of staff may claim the actual costs of meals eaten and accommodation while on University business away from their normal place of work, subject to reasonable maximum daily limits normally of:

- for absence from home (not overnight) until
  - 7pm £10.00
  - midnight £30.00
- for absence from home overnight £100.00.

The overnight allowance limit covers an absence of up to 24 hours and is inclusive of any hotel bill and other subsistence. It is recognised that the charges of more expensive hotels may exceed these figures and any excess must be authorised by prior agreement from the budget holder.

Where possible, accommodation should be booked in advance of travel and advantage taken of contracts negotiated by the Procurement Office.

Any personal expenditure against the accommodation bill should be paid separately by the member of staff when checking out. If this is not possible, then a copy of the accommodation bill should be attached to the expense claim and personal expenses highlighted and then deducted from the claim. The costs of personal items from the hotel mini bar, newspapers, pay TV, hiring videos or games will not be reimbursed.

Some personal costs, including the cost of telephone calls home, incurred by members of staff as a direct result of overnight absence from home may be included in the expense claim, up to a limit of £5 per day while travelling in the UK or £10 per day travelling outside the UK. Full receipts should be submitted with the claim if not included in the hotel bill. Costs of alcoholic refreshment taken other than as a reasonable part of a meal will not be reimbursed.

**Staying with friends or relatives**

If a member of staff arranges private accommodation with friends or relatives while away on business, then, subject to the agreement of the budget holder, an overnight bed and breakfast rate of £25 will be payable to allow the member of staff to contribute to the costs incurred by the hosts. In all cases a signed receipt must be obtained, the sum otherwise being a taxable benefit to the member of staff.

Managers should satisfy themselves that claims for subsistence are reasonable when authorising them.

**Special requirements of certain funders of research projects**

Certain funders, for example the European Commission, require that all expenditure is
supported by receipt and available for audit. In these circumstances, receipts for all expenses claimed, irrespective of value, must be provided to vouch for the claim for reimbursement.

For expenses to be met from EU funded projects, EU audit guidelines state that ‘...costs must be economic and reflect the contractor’s economic environment...’. The University interprets this to mean that costs are in line with the University’s own policies and are not excessive or extravagant.

Where, with the agreement of the funder, a research project provides for reasonable costs of an event, members of University staff participating in an event should beware of incurring taxable benefits. In cases of doubt please refer to the Research and Enterprise team or payroll staff.

Please note that claims for per diem expenses not backed by receipts will be treated as taxable benefits, even where the funder (e.g. Royal Society, British Council etc) has agreed the budget for expenses on the basis of per diem rates.

**Travel insurance**

The University has a business travel insurance policy freely available to all members of staff and research postgraduates for pre-advised foreign travel on behalf of the University. Cover can be provided for business trips of up to 12 months in duration with incidental holidays of up to 14 days (cover is also available for UK business trips that involve an overnight stay). To obtain the cover, an individual must complete the simple travel insurance form at [http://www.sussex.ac.uk/finance/forms](http://www.sussex.ac.uk/finance/forms), have it authorised by the Head of School or Head of Professional Services Division or Head of Department and send it to the Insurance Officer in Finance, preferably 10 days prior to travel. Insurance documents will be sent out electronically to confirm that the cover is in place. Members of staff and postgraduates are strongly advised to take advantage of this policy and not to use any personal travel insurance policy when travelling on University business. The University cannot provide retrospective cover.

**Advances**

Advances may be given to members of staff who necessarily have to incur significant out of pocket expenditure in the course of duty, where it cannot be paid using a personal credit card and reclaimed without additional personal cost. Advances are based on estimates of the likely costs to be incurred by the members of staff and are generally paid direct to the member of staff’s bank account.

To obtain an advance, an Advance Request Expense form must be completed, authorised and sent to the Finance Office. Please allow at least one week prior to date of travel.

Advances must be accounted for within one month of the date of returning to the University. Failure to do so may result in the advance being deducted from salary.

A member of staff may have only one advance outstanding at any one time. An existing advance must be accounted for before a new advance is allowed. No claims for expenses will be met if there is an outstanding unaccounted advance.

**Alternatives to travel**

In certain circumstances, such as for short small group meetings, video conferencing may be a cost effective alternative to physical travel. Two types of videoconferencing described at [http://www.sussex.ac.uk/its/services/staffservices/videoconferencing](http://www.sussex.ac.uk/its/services/staffservices/videoconferencing) are available to staff on campus for meetings on University business:

- There is a videoconferencing suite for the use of staff in Arundel 1E. The suite is suitable for connecting to other sites which use a compatible system. For more information or to book the facility, please e mail...
3. Other personally incurred expenditure

Entertaining

University funds may in general not be used to subsidise any of the costs of staff parties. Two exceptions to this rule are in respect of occasions which are primarily farewell parties for students or for members of staff.

A moderate School contribution (a few pounds per student) is acceptable for student farewell parties where the number of students present is expected to be well in excess of the number of staff.

Heads of Schools and Heads of Professional Services Divisions may, exceptionally, contribute from their School or Divisional budget to a farewell party for a member of staff who is leaving after highly valued service. The contribution may include the costs of on campus room booking charges and moderate University catering including a glass of wine or equivalent per person. Such events must be open to all and the organiser must advise Finance of the cost to the University per attendee, to ensure that any taxable benefit is properly declared.

The University has a wide range of high quality catering outlets. Its hospitality services will deliver refreshments to a School meeting or common room area, provide drinks on a sale or return basis and offer a wide range of canapés, hot and cold snacks and beverages. Details can be found at [http://www.sussex.ac.uk/catering/yourevent](http://www.sussex.ac.uk/catering/yourevent).

Use of these on-campus facilities for entertaining visitors, rather than using hotels and restaurants off campus, is self-evidently beneficial for the University, both in terms of value for money and for maintaining employment of catering staff. Members of staff should give priority to the use of University facilities when they entertain visitors on University business.

Gifts to staff

Gifts to other members of staff should always be personal gestures and expense claims will be rejected.

Payments to research volunteers and interviewees

From time to time, in the course of undertaking their research, members of staff require volunteers to take part in tests, submit to measurements or be interviewed. The volunteers may each be paid a small sum to cover out of pocket expenses and as compensation for the time spent. HM Revenue & Customs accepts that some of the volunteers may be members of staff of the university, their participation in the research is not part of their duties of employment, they do it in their own time and they are under no obligation to take part. No tax or NIC liability arises for the volunteer if the sum received does no more than reimburse the individual’s reasonable costs of participating in the trial or research, including costs of travel and subsistence.

Payments in excess of that are taxable. The Head of School must ensure that the participants fill in receipts for HM Revenue & Customs’ purposes.
Please contact the Finance Office if you would like to arrange a bulk claim for a major project or seek guidance on what reasonable costs might include.

**Technical equipment**

Technical equipment such as personal computers, mobile phones and other devices should only be sourced from preferred suppliers under the guidance of the University’s relevant technical experts. Expense claims for such items will be rejected.

**Job interview expenses**

Interviewees may recover reasonable costs incurred in attending interviews, on production of receipts.