

Goods and services which are not an acceptable use of University funds

All funds within University control (including devolved funds) are University resources and are subject to the requirements of the University Financial Regulations and Procurement and Purchasing Policy unless a third party funding arrangement specifically states otherwise.

This schedule summarises expenditure which is **never** an acceptable use of University funds , and expenditure which **may be acceptable in certain limited situations**.

As this is a summary only it is important to check the University Purchasing and Procurement Policy, or consult the Finance Service Desk to ensure there are no further requirements which may attach to this expenditure.

Expenditure that is NEVER allowable

The following will not be authorised in any circumstances:

- **Day-to-day living expenses** (e.g. toiletries, clothing, newspapers and snacks)
- **Traffic fines**
- **Usual travel** (between home and usual place of work)
- **Privately arranged travel insurance** for UK or overseas travel away from campus (University insurance must be used)
- **Formal attire** (dinner jacket or ball gown costs to attend formal functions)
- **Kennel/cattery costs** or vets' fees and similar expenditure
- **Contributions to political parties**
- **Internet access** at the home address of members of staff or students
- **Any contribution to the non-work element of extensions to business trips** (e.g. holiday, personal research).

Expenditure that MAY BE allowable in specific circumstances

Spend on the following items may be allowed in certain circumstances:

- **Gifts and cards for staff** (including flowers) ONLY where within a formally approved and recognised University wide reward scheme, such as the long service awards scheme.
- **Gratuities** ONLY when the culture is such that paying a gratuity is seen as an integral part of the cost of receiving a service
- **Taxis** on University business ONLY in cases of urgency, if no other public transport is available or where several people travelling together make it cost effective. Taxi journeys are limited to a maximum of 20 miles and should never be between home and usual place of work, except after 9pm when public transport has ceased or it is unreasonable to use public transport **and** staff have been required to work later than their normal working hours/have been away on University business.
- **Airport lounge costs** unless there are extended periods between flights on a business journey
- **Alcohol** – limited to 1-2 alcoholic drinks per head dependent on the nature and timing of the event, within the specified budget and ONLY in these instances:
 - Public events (e.g. inaugural professorial lecture including guests who are not staff or students, alumni events)
 - visitor hospitality **within an authorised lunch or dinner with a business purpose** (e.g. meals with external examiners, speakers or other guests in which knowledge is shared)

- staff leaving events for a member of staff who is retiring or leaving after highly valued service
- Large student events (e.g. welcome and leaving events)
- Staff 'awaydays' and training and development events where attendance is required by all relevant staff **with an evening meal only**
- Staff or student events **which have a clear business purpose and which are open to all University staff and/or students.**
- where alcohol is served at a conference or event with **a clear business purpose and is included within the attendance fee** (the above must be expressly permitted by the funder if the purchase is made from research income).
- **Staff parties** - ONLY leaving parties open to all staff in the relevant business unit for a member of staff who is retiring or leaving after highly valued service (to a maximum of £15 per head) and University staff events open to ALL staff
- **Subscriptions to professional bodies and academic/learned societies** - ONLY where:
 - an individual's membership is an expressly stated contractual condition of a course accreditation, or a research or other funding award the University is dependent upon
 - membership is corporate, or where the individual is a member because they represent the University in their specific role.
- **Charitable donations** - ONLY at an **institutional level** in limited prescribed circumstances and with **prior authorisation by the Director of Finance**
- **Care costs** – ONLY to cover the costs of care for the dependents of existing members of staff where this is **pre authorised within the terms of a University approved initiative**, for example as outlined within the Carer Support Guidance.
- **Contribution to the use of personal telephones** when not away on University business **ONLY where approved in advance by the Director of Finance.**