

PURCHASING GUIDE 7 - GUIDE TABLES TO EXPENDITURE OF UNIVERSITY FUNDS

Guide to expenditure of University funds: staff events and hospitality, staff travel and working away from base and personal memberships and subscriptions

Where a situation falls outside of the detailed circumstances listed here the prior authorisation of the Director of Finance is required before any expenditure is committed.

The general principles which apply to all expenditure should be adhered to at all times:

Expenditure must be necessary, affordable and an appropriate use of University funds

- There must be a valid business purpose for all expenditure which is only acceptable when wholly, exclusively and necessarily incurred in order to perform University business or further University objectives.
- The University does not cover costs of travel or any other expenditure for the family members of staff except where this is allowed under the relocation policy for new staff (owned by the Director of HR) or where they are the designated travel companion identified to support the member of staff as a reasonable adjustment.
- Expenditure must be in accordance with the requirements below. Alcohol is only permitted in the circumstances specified and is limited to a modest provision of 1-2 alcoholic drinks per person depending on the length and timing of the event.

Expenditure must represent good Value for Money to the University

- Staff are expected to be able to demonstrate and evidence good Value for Money (VfM) judgements in all cases.
- Expenditure must always be proportionate to the importance of the event in meeting business needs or furthering University objectives. Where financial limits are stated these are the maximum allowed, not a suggested budget. Where guidance is given it is particularly important to consider the importance of the expenditure. Members of staff should not take any action which cannot be publicly explained and should consider how they would justify the expenditure to a student or other stakeholder, or in responding to a Freedom of Information request.
- University campus facilities and catering should always be used where relevant unless the business need cannot be met.
- The University’s managed travel provider or other approved suppliers should be considered in the first instance for overseas travel including flights, accommodation and car hire, and for UK accommodation. If business need cannot be met, or a better value for money solution can be found, an alternative provider may be used. In this case Value for Money considerations may include assessment of risk to travel arrangements (e.g. flexible booking arrangements where it may be necessary to change timings or cancel arrangements) or risks around the location being visited including health concerns or industrial disputes which may lead to further support requirements from the travel provider.

Expenditure must be made in accordance with University policy and external requirements and obligations

- The University expects that staff will be mindful of its sustainability objectives, for example in considering the need to travel.
- Accessibility and other appropriate adjustments for staff and stakeholders should be considered where relevant, for example in relation to the means or class of travel or in accommodation choices. Such arrangements should be agreed in advance with the appropriate budget holder or line manager. Where e.g. a travel companion is required they will usually be subject to the same financial limits and guidance as the person concerned.

Expenditure must be made and authorised in accordance with University requirements

- Staff must ensure that appropriate advance authorisation is obtained where required. Any expenditure incurred outside of University policy requirements without authorisation may be recovered from the individual, staff should always seek advice before incurring costs when in doubt.
- Where it is not appropriate to purchase using the finance system a University purchasing card (Barclaycard) should be used in preference to an out of pocket expense claim, if available. The University discourages the upfront use of a member of staff’s own funds to purchase on behalf of the University
- A beneficiary of expenditure should not authorise the transaction unless they have advance approval from the Director of Finance.
- A Head of School or Director of Professional Service may choose to apply more stringent rules in their area of responsibility.

NB The appropriate risk assessments for travel and working away from base must be completed in accordance with University Health and Safety requirements.

Staff travel and working away from base

	Type of expenditure	What’s acceptable use of University funds	What’s not acceptable use of University funds	Financial limits and guidance	Other guidance and requirements
1.	Air travel, rail travel, coach travel, Eurostar, Eurotunnel and ferry services	<ul style="list-style-type: none"> • Cheapest available class of travel is required unless <ul style="list-style-type: none"> ○ the total journey exceeds 5 hours and the timing requires facilities for a good sleep and/or work on the journey, and alternative arrangements are not available. 	<ul style="list-style-type: none"> • More expensive class of travel outside of the stated exceptions. • Home to work travel for campus-based staff (including those with ‘hybrid’ arrangements) 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • General principles apply • Travelling in a more expensive class requires advance authorisation from the Head of School or Director of Professional Service or their nominee in accordance with established financial authorities within the finance

		<ul style="list-style-type: none"> ○ it is essential to accompany and work with someone from another institution who is travelling in a premium class ○ the funding sponsor for the trip specifically allows premium travel and refunds the full cost, without creating the need for savings elsewhere in a project ○ the cheapest available class does not allow for the specific requirements of the member of staff concerned (e.g. for accessibility). 	<ul style="list-style-type: none"> • Travel between campus and their remote workplace for staff classed as remote workers. 		<p>system. (Subject to more stringent requirements put in place by the Head of School or Director of Professional Service).</p>
2.	Airport and station lounges and other transit facilities	<ul style="list-style-type: none"> • Lounge costs and similar costs are allowable where there are extended periods between connecting services or because of specific requirements of the member of staff concerned (e.g. for accessibility). 	<ul style="list-style-type: none"> • Use of lounges and similar facilities in any other circumstances 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • General principles apply
3.	'Fast track' passes to enable rapid security clearance etc	<ul style="list-style-type: none"> • The use of 'fast track' passes is a matter of personal choice and is not funded by the University 	<ul style="list-style-type: none"> • The use of 'fast track' passes is a matter of personal choice and is not funded by the University 	<ul style="list-style-type: none"> • The use of 'fast track' passes is a matter of personal choice and is not funded by the University 	<ul style="list-style-type: none"> • The use of 'fast track' passes is a matter of personal choice and is not funded by the University
4.	Use of airmiles	<ul style="list-style-type: none"> • Air miles earned on University business must be used for business purposes e.g. for seat upgrades, airport lounges 	<ul style="list-style-type: none"> • Use of business airmiles for personal purposes e.g. holidays, family or friend tickets 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • General principles apply
5.	Use of a private car or motor cycle	<ul style="list-style-type: none"> • Public transport should usually be used by staff who are travelling on University business • A private vehicle may be used where <ul style="list-style-type: none"> ○ public transport is not practical because of the locations, time of day, or journey time involved, ○ as a reasonable adjustment to meet the relevant needs of staff or ○ this is more cost effective e.g. given the number of travellers. <p>Reasonable parking costs are allowable in this case.</p>	<ul style="list-style-type: none"> • Home to work travel for campus-based staff (including those with 'hybrid' arrangements) • Travel between campus and their remote workplace for staff classed as remote workers • Campus parking costs for staff, including those classed as remote workers. Exceptionally in the case of new members of staff required to attend campus during their first few days of employment it is permitted to provide up to three parking vouchers free of charge to enable them to park before their staff parking permit is processed. • Travel or parking related to social or similar events unless required within the scope of standard working practice e.g. to represent the University in an official capacity at a community event • Petrol, insurance or any other vehicle related cost (these are deemed to be included in HMRC mileage rate) • Travel by private vehicle where public transport is available and cost effective given the number of travellers and use of the vehicle is not required as a reasonable adjustment. • Traffic fines and parking tickets 	<ul style="list-style-type: none"> • Requirement: Mileage allowance is calculated using the mileage rates approved by HM Revenue and Customs • Requirement: The mileage allowance is for the shorter of the distance travelled between the normal place of work and the business destination or the actual travel distance (e.g. if campus-based workers are travelling from home) 	<ul style="list-style-type: none"> • General principles apply • The driver is responsible for arranging valid motor insurance, including cover for business use. • Driver is responsible for ensuring adherence to the University's Driving at Work Policy (per Health and Safety webpages)

6.	Hire Cars	<ul style="list-style-type: none"> Public transport should be used by staff who are travelling on University business A hire car may be used <ul style="list-style-type: none"> where public transport is not practical because of the locations, time of day, or journey time involved, as a reasonable adjustment to meet the relevant needs of staff or where this is more cost effective e.g. given the number of travellers <p>In this case the University will meet the cost of car rental, insurance, fuel, tolls and parking.</p>	<ul style="list-style-type: none"> Traffic fines and parking tickets 	<ul style="list-style-type: none"> Requirement: The choice of vehicle must be appropriate to the distance travelled and to the number of people travelling 	<ul style="list-style-type: none"> General principles apply
7.	Bicycles	<ul style="list-style-type: none"> Public transport should be used by staff who are travelling on University business This includes the use of relevant bicycle share arrangements open to the public e.g. 'Santander Cycles' in London where this is suitable for the journey and the member of staff concerned A personal cycle may be used where public transport is not practical because of the locations, time of day, or journey time involved. Costs of safe cycle storage at stations etc are allowable in this case 	<ul style="list-style-type: none"> Maintenance of personal cycles or any other related cost (deemed to be included in HMRC mileage rate) Home to work travel for campus-based staff (including those with 'hybrid' arrangements) Travel between campus and their remote workplace for staff classed as remote workers 	<ul style="list-style-type: none"> Requirement: Mileage allowance for personal cycles is calculated using the mileage rates approved by HM Revenue and Customs Requirement : The mileage allowance is for the shorter of the distance travelled between the normal place of work and the business destination or the actual travel distance (e.g. if campus based workers are travelling from home) 	<ul style="list-style-type: none"> General principles apply The member of staff is responsible for ensuring cycle condition and valid insurance, including cover for business use
8.	Taxis	<ul style="list-style-type: none"> Public transport should be used by staff who are travelling on University business. A taxi may be used where <ul style="list-style-type: none"> public transport is not practical because of the locations, time of day, or journey time involved, as a reasonable adjustment to meet the relevant needs of staff or where this is more cost effective e.g. given the number of travellers. 	<ul style="list-style-type: none"> A taxi between the normal place of work and home unless <ul style="list-style-type: none"> the member of staff is required to work later than their normal working hours it is after 9.00pm at night and public transport has ceased or it is unreasonable to use public transport Journeys between home and work outside of the approved circumstances. Tips 	<ul style="list-style-type: none"> Requirement: The mileage allowance is for the shorter of the distance travelled between the normal place of work and the business destination or the actual travel distance (e.g. if campus-based workers are travelling from home) 	<ul style="list-style-type: none"> General principles apply Prior approval should be sought from the budget approver for planned journeys which exceed 20 miles
9.	Travel insurance	<ul style="list-style-type: none"> University travel insurance is mandatory for all University business travel that involves either an overseas trip, or an overnight stay in the UK. This must be arranged through the University's insurers using the specified process. 	<ul style="list-style-type: none"> Privately arranged travel insurance 	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> General principles apply
10.	Gratuities /tips/ service charge	<ul style="list-style-type: none"> Gratuities /tips/ service charges are only allowable where the culture is such that paying a gratuity is seen as an integral part of the cost of receiving a service or where a service charge is mandatory e.g. owing to the size of the party. 	<ul style="list-style-type: none"> Discretionary gratuities/tips/service charges which are added to a UK bill. 	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> General principles apply
11.	Hotel Accommodation	<ul style="list-style-type: none"> Three star or equivalent accommodation for single occupancy, unless part of a conference package or where there is an overriding requirement <ul style="list-style-type: none"> as a reasonable adjustment, for security reasons, or exceptionally to meet other needs e.g. proximity to destination or other colleagues It is acceptable to organise an overnight stay to avoid excessive or 'out of hours' travel between home and a temporary work location e.g. if attending multiple 	<ul style="list-style-type: none"> Overnight accommodation arranged for personal convenience. 	<ul style="list-style-type: none"> As a guide <ul style="list-style-type: none"> £100 for standard locations £200 for high cost locations e.g. major cities excluding breakfast 	<ul style="list-style-type: none"> General principles apply

		events in the same location over a two day period where this supports staff wellbeing and productive work in a temporary location			
12.	Paid for accommodation in private homes (E.g. Airbnb)	<ul style="list-style-type: none"> The use of UK accommodation in private homes booked through agencies such as Airbnb is acceptable where costs are no higher than an equivalent three-star hotel, or where no other satisfactory option is available, as for hotels It is acceptable to organise an overnight stay to avoid excessive or 'out of hours' travel between home and a temporary work location e.g. if attending multiple events in the same location over a two-day period where this supports staff wellbeing and productive work in a temporary location 	<ul style="list-style-type: none"> Paid for accommodation in private homes should not be used in overseas locations except exceptionally with the prior approval of the Director of Finance or their nominee. Overnight accommodation arranged for personal convenience. Any allowance or other compensation for a member of staff choosing to stay with a friend or relative whilst on University business 	<ul style="list-style-type: none"> As for hotel costs 	<ul style="list-style-type: none"> General principles apply The traveller must assess the suitability of the accommodation in accordance with University Health & Safety guidance
13.	Subsistence	<ul style="list-style-type: none"> The cost of meals eaten while travelling away from the normal place of work on University business – these are expected to be trips of around 4 hours or more. Where there is no overnight stay <ul style="list-style-type: none"> breakfast is allowable where a journey starts before 6am dinner (with a soft drink) is allowable if the member of staff is unlikely to be home before 9.00 p.m. 	<ul style="list-style-type: none"> Alcohol except where within a conference package Gratuities, except as set out above 	<ul style="list-style-type: none"> Requirement: Costs should be limited to the equivalent of a meal in three-star accommodation in the relevant location or the standard offer in the accommodation selected where relevant. 	<ul style="list-style-type: none"> General principles apply
14.	Telephone calls and internet	<ul style="list-style-type: none"> Telephone calls and internet access for business purposes whilst travelling on University business where staff do not have use of a University device or are required to pay for internet access. Personal calls or internet access for personal purposes when away overnight will be funded where staff do not have use of a University device or are required to pay for internet access. 	<ul style="list-style-type: none"> Internet access at the home address of members of staff or students Contribution to the use of personal telephones when not away on University business unless approved in advance by the Director of Finance. 	<ul style="list-style-type: none"> Requirement: Maximum £5 UK personal calls or internet access or £10 overseas for each day of overnight stay. 	<ul style="list-style-type: none"> General principles apply
15.	Extensions to business trips (e.g. holiday, personal research)	<ul style="list-style-type: none"> The lower of the actual cost and the cost had the journey been purely for business purposes 	<ul style="list-style-type: none"> Any contribution towards the personal element of the trip including insurance 	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> General principles apply The budget approver and the line manager must approve the extension in advance
16.	Conferences	<ul style="list-style-type: none"> All costs including registration fees, accommodation and meals (including alcohol where this is served as part of an event package) 	<ul style="list-style-type: none"> Any costs where the conference attendance was not authorised in advance 	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> General principles apply Conference attendance must be authorised in advance by the Head of School, Director of Professional Service or their nominee.
17.	Attendance at third party functions and events (e.g. award ceremonies)	<ul style="list-style-type: none"> Appropriate expenditure e.g. for the cost of a table, meals and alcohol should be agreed with the Director of Finance in advance 	<ul style="list-style-type: none"> Any costs relating to events which do not have a clear business purpose 	<ul style="list-style-type: none"> Appropriate expenditure to be agreed with the Director of Finance in advance 	<ul style="list-style-type: none"> Appropriate expenditure to be agreed with the Director of Finance in advance
18.	Formal attire to attend functions on behalf of the University	<ul style="list-style-type: none"> No costs allowable, including purchase, hire, repairs or cleaning 	<ul style="list-style-type: none"> No costs allowable, including purchase, hire, repairs or cleaning 	<ul style="list-style-type: none"> No costs allowable 	<ul style="list-style-type: none"> No costs allowable
19.	Care for dependents whilst away on University business	<ul style="list-style-type: none"> Qualifying costs of care within the terms of a University approved initiative, for example as outlined within the Carer Support Guidance 	<ul style="list-style-type: none"> Any costs outside of the terms of a University approved initiative 	<ul style="list-style-type: none"> Requirement: In accordance with relevant initiative 	<ul style="list-style-type: none"> General principles apply in addition to specific requirements of the relevant initiative
20.	Pet care whilst away on University business	<ul style="list-style-type: none"> No costs allowable 	<ul style="list-style-type: none"> Any kennel/cattery costs or vets' fees and similar expenditure 	<ul style="list-style-type: none"> No costs allowable 	<ul style="list-style-type: none"> No costs allowable

Staff events and hospitality

	Type of expenditure	What's an acceptable use of University funds	What's not an acceptable use of University funds	Financial limits and guidance	Other guidance and requirements
21.	University-wide staff events	<ul style="list-style-type: none"> Hospitality and associated costs for University-wide events which have a clear business purpose and which are open to all University staff or a significant group of staff eg all academic staff from all schools Modest provision of alcohol where appropriate to the timing and purpose of event 	<ul style="list-style-type: none"> Subsidising the cost of staff parties, including Christmas parties, outside of stated criteria 	<ul style="list-style-type: none"> Requirement: The maximum budget should be proportionate to its purpose and represent good Value for Money 	<ul style="list-style-type: none"> General principles apply The Director of Finance must give approval for the event in advance
22.	Staff leaving events (for a member of staff who is retiring or leaving after highly valued service)	<ul style="list-style-type: none"> Cost proportionate to the length of service and role Event open to all staff within the departing employee's organisational or business unit Modest provision of alcohol 	<ul style="list-style-type: none"> Expenditure on an event which is not open to all relevant staff Travel or parking related to social or other events attended voluntarily 	<ul style="list-style-type: none"> Requirement: The maximum allowed expenditure is £15 per head 	<ul style="list-style-type: none"> General principles apply
23.	Staff 'awaydays' and training and development events	<ul style="list-style-type: none"> Hospitality at events which have a clear business purpose and are scheduled to last over 90 minutes Attendance by all members of the relevant organisational or business unit is required Modest provision of alcohol with evening meals only 	<ul style="list-style-type: none"> Optional events Parties and celebrations Alcohol during the course of the day 	<ul style="list-style-type: none"> Requirement: Maximum total event cost of £50 per head 	<ul style="list-style-type: none"> General principles apply
24.	Staff working lunch	<ul style="list-style-type: none"> Staff lunches at the normal place of work where staff have to keep a service open at lunchtime, or where lunchtime is the only time available to hold the meeting 	<ul style="list-style-type: none"> Lunch as a 'reward' Alcohol 	<ul style="list-style-type: none"> Requirement: Standard lunchtime meal, e.g. a sandwich or similar, with a drink 	<ul style="list-style-type: none"> General principles apply
25.	Provision of refreshments at meetings during the working day	<ul style="list-style-type: none"> Refreshments for staff meetings scheduled for 90 minutes or more, with an agenda and formal minutes 	<ul style="list-style-type: none"> Refreshments outside of qualifying meetings, e.g. in staff kitchens or as a general 'reward' 	<ul style="list-style-type: none"> Requirement: A modest amount per head to cover tea, coffee, biscuits or equivalent 	<ul style="list-style-type: none"> General principles apply

Gifts, flowers and cards for members of staff

	Type of expenditure	What's an acceptable use of University funds	What's not an acceptable use of University funds	Financial limits	Other guidance and requirements
26.	Gifts, flowers and cards for staff	<ul style="list-style-type: none"> Flowers, cards and gifts to members of within a recognised University wide reward scheme, e.g. the long service awards scheme Flowers and/or card to a maximum value of £50 for a member of staff where the member of staff is <ul style="list-style-type: none"> experiencing serious illness experiencing a significant life event within the scope of the University's guidance regarding compassionate leave (ie the death or serious illness of a close relative) 	<ul style="list-style-type: none"> Flowers, cards and gifts to members of staff outside of a recognised scheme, or Flower and cards for members of staff in circumstances other than those recognised in the University's guidance regarding compassionate leave maintained by the Human Resources Division 	<ul style="list-style-type: none"> Requirement: In accordance with relevant scheme or guidance 	<ul style="list-style-type: none"> General principles apply

Charitable and political donations

	Type of expenditure	What's an acceptable use of University funds	What's not an acceptable use of University funds	Financial limits	Other guidance and requirements
27.	Charitable donations including donations requested by a member of staff (eg instead of a leaving event or long service recognition)	<ul style="list-style-type: none"> Charitable donations of any kind may only be made at an institutional level in limited prescribed circumstances and with prior authorisation by the Director of Finance. 	<ul style="list-style-type: none"> Any charitable donations not authorised in advance by the Director of Finance 	<ul style="list-style-type: none"> Not applicable 	<ul style="list-style-type: none"> Prior authorisation must be obtained from the Director of Finance in writing for any institutional donation. Staff requesting a payment on their behalf must be advised to make the payment themselves using their own

					funds and without seeking reimbursement from the University in any form.
28.	Political donations including donations requested by a member of staff (eg instead of a leaving event or long service recognition)	<ul style="list-style-type: none"> In no circumstances can the University make donations to a political party. 	<ul style="list-style-type: none"> Any donation to a political party, in any circumstances. 	<ul style="list-style-type: none"> Not applicable 	<ul style="list-style-type: none"> Not allowable in any circumstances Staff requesting a payment on their behalf must be advised to make the payment themselves using their own funds and without seeking reimbursement from the University in any form. In limited circumstances non financial gifts may be made to politicians or political parties with the prior approval of the Chief Operating Officer subject to the requirements of the University Anti Bribery policy

Staff memberships and subscriptions

	Type of expenditure	What's an acceptable use of University funds	What's not an acceptable use of University funds	Financial limits	Other guidance and requirements
29.	Corporate subscriptions and memberships	<ul style="list-style-type: none"> Corporate Subscriptions and memberships (in the name of the University not an individual) in accordance with standard University purchasing policy 	<ul style="list-style-type: none"> Subscriptions and memberships which do not meet general purchasing policy requirements Membership of a political party or related organisation 	<ul style="list-style-type: none"> Not applicable 	<ul style="list-style-type: none"> General principles apply
30.	Personal subscriptions and memberships of professional organisations and academic and learned societies	<p>Personal subscriptions /memberships where:</p> <ul style="list-style-type: none"> a specific 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 personal membership is directly associated with a specific role in the University and is required to enable the post-holder to represent the University in that capacity - e.g. Universities UK the membership or subscription is justifiable on a VfM basis because a direct net cost saving arises which cannot be obtained through an appropriate alternative route i.e. the cost of the membership or subscription is more than offset by avoiding costs which the University would have otherwise incurred e.g. conference attendance, journals, training and development which is normally funded by the University. membership is essential (not just useful) to the performance of particular duties on behalf of the University and it is appropriate for the University to fund the cost e.g. in order to access research material or to present at or attend a conference. 	<ul style="list-style-type: none"> Personal subscriptions (including subscriptions to journals and other publications) and memberships to maintain professional status where this is not an essential requirement of the post stated in the job description of the post-holder. Personal subscriptions (including subscriptions to journals and other publications) and memberships to enable participation in training schemes to obtain professional qualification (e.g. accountancy, HR, including those funded or otherwise supported by the University). <p>(These should be paid for by the individual who may personally claim income tax relief provided that the body is on the HM Revenue & Customs list of approved organisations)</p>	<ul style="list-style-type: none"> Not applicable 	<ul style="list-style-type: none"> General principles apply Expenditure must be judged to be necessary by a Head of School, Director of Professional Service or senior member of staff acting with their delegated authority Where relevant the net cost saving must be demonstrated to the authoriser in writing before the membership or subscription is authorised. The additional tax cost of membership must be taken into account where the organisation is not recognised by HMRC It is the responsibility of the individual to check the HMRC status of the organisation. Advance written approval must ALWAYS be obtained from the Director of Finance where the body is not recognised by HMRC to ensure that taxation implications are properly addressed.

Guide to expenditure of University funds: stakeholder, visitor and student hospitality and events, recruitment and research participants, gifts and donations

Where a situation falls outside of the detailed circumstances listed here the prior authorisation of the Director of Finance is required **before** any expenditure is committed.

The general principles which apply to all expenditure should be adhered to at all times:

Expenditure must be necessary, affordable and an appropriate use of University funds

- There must be a valid business purpose for all expenditure which is only acceptable when wholly, exclusively and necessarily incurred in order to perform University business or further University objectives
- The University does not cover costs of travel or any other expenditure for the family members of stakeholders except where they are the designated companion identified to support the person concerned as a reasonable adjustment.
- Expenditure must be in accordance with the requirements below. Alcohol is only permitted in the circumstances specified and is limited to a modest provision of 1-2 alcoholic drinks per person depending on the length and timing of the event.

Expenditure must represent good Value for Money to the University

- Staff are expected to be able to demonstrate and evidence good Value for Money (VfM) judgements in all cases.
- Expenditure must always be proportionate to the importance of the event in meeting business needs or furthering University objectives. Where financial limits are stated these are the maximum allowed, not a suggested budget. Where financial guidance is given it is particularly important to consider the importance of the expenditure. Members of staff should not take any action which cannot be publicly explained and should consider how they would justify the expenditure to a student or other stakeholder, or in responding to a Freedom of Information request.
- University campus facilities and catering should always be used where relevant unless the business need cannot be met.
- The University’s managed travel provider or other approved suppliers should be considered in the first instance for overseas travel including flights, accommodation and car hire, and for UK accommodation. If business need cannot be met, or a better value for money solution can be found, an alternative provider may be used. In this case Value for Money considerations may include assessment of risk to travel arrangements (e.g. flexible booking arrangements where it may be necessary to change timings or cancel arrangements) or risks around the location being visited including health concerns or industrial disputes which may lead to further support requirements from the travel provider.

Expenditure must be made in accordance with University policy and external requirements and obligations

- The University expects that staff will be mindful of its sustainability objectives, for example in considering the need to travel.
- Accessibility and other appropriate adjustments for staff and stakeholders should be considered where relevant, for example in relation to the means or class of travel or in accommodation choices. Such arrangements should be agreed with the appropriate budget holder or line manager. Where e.g. a travel companion is required they will usually be subject to the same financial limits and guidance as the person concerned.

Expenditure must be made and authorised in accordance with University requirements

- Staff must ensure that appropriate advance authorisation is obtained where required. Any expenditure incurred outside of University policy requirements without authorisation may be recovered from the individual, staff should always seek advice before incurring costs when in doubt.
- Where it is not appropriate to purchase using the finance system a University purchasing card (Barclaycard) should be used in preference to an out of pocket expense claim, if available. The University discourages the upfront use of a member of staff’s own funds to purchase on behalf of the University
- A beneficiary of expenditure should not authorise the transaction unless they have advance approval from the Director of Finance.
- A Head of School or Director of Professional Service may choose to apply more stringent rules in their area of responsibility.

NB The [University Anti Bribery policy](#) requires that in giving hospitality or gifts there must be no explicit or implicit attempt to influence third parties in relations with the University. In some circumstances third party hospitality or gifts will require authorisation and recording as set out in the policy. Please contact the office of the [General Counsel, Governance and Compliance](#) for more information about this.

Events and hospitality for stakeholders, students and visitors

	Type of expenditure	What’s an acceptable use of University funds	What’s not an acceptable use of University funds	Financial limits and guidance	Other guidance and requirements
31.	Corporate and public events (e.g. inaugural professorial lectures including external guests, events for alumni and University supporters)	<ul style="list-style-type: none"> • Event with a valid business purpose e.g. to foster cordial relations or for marketing purposes • Modest provision of alcohol 		<ul style="list-style-type: none"> • Requirement: The maximum budget should be proportionate to its purpose and represent good Value for Money to the University 	<ul style="list-style-type: none"> • General principles apply • Subject to the University Anti Bribery policy
32.	Visitor hospitality (entertaining staff and their guests, e.g. client, sponsor or partner on a	<ul style="list-style-type: none"> • Hospitality with a valid business purpose • Modest provision of alcohol 	<ul style="list-style-type: none"> • Hospitality being used to reward staff or external guests 	<ul style="list-style-type: none"> • Requirement: Lunch: £30 maximum total cost per person, including drinks and VAT Dinner: £50 maximum total cost per person, 	<ul style="list-style-type: none"> • General principles apply • Staff to guest ratio should not exceed 2:1, or exceptionally a maximum of 3:1,

	collaborative project or meals with e.g. external examiners or speakers in which knowledge is shared)		<ul style="list-style-type: none"> Spouses and partners attending an event, except in exceptional circumstances approved in advance by the Director of Finance Hospitality related to obtaining or retaining business with the recipient 	including drinks and VAT	<p>on the University campus. Advance approval by the Director of Finance is required outside of these ratios.</p> <ul style="list-style-type: none"> Subject to the University Anti Bribery policy
33.	University-wide student events	<ul style="list-style-type: none"> Hospitality and associated costs for University-wide events which have a clear business purpose and which are open to all University students Modest provision of alcohol where appropriate to the timing and purpose of event 	<ul style="list-style-type: none"> Subsidising the cost of student parties, including Christmas parties, outside of stated criteria 	<ul style="list-style-type: none"> Requirement: The maximum budget should be proportionate to its purpose and represent good Value for Money 	<ul style="list-style-type: none"> General principles apply The Director of Finance must give approval for the event in advance
34.	Large school-based student events (e.g. welcome and leaving events)	<ul style="list-style-type: none"> An event which is affordable within the School's overall budget where the number of students present is likely to be well in excess of the number of staff Modest provision of alcohol 		<ul style="list-style-type: none"> Requirement: The maximum allowed expenditure is £10 per student 	<ul style="list-style-type: none"> General principles apply
35.	Facilitated stakeholder discussion events (e.g. events to obtain stakeholder views and other input)	<ul style="list-style-type: none"> Lunch or other hospitality costs for events over 90 minutes which have a clear business purpose 	<ul style="list-style-type: none"> Alcohol 	<ul style="list-style-type: none"> Requirement: Hospitality appropriate to the timing and length of the event e.g. a standard lunchtime meal, e.g. a sandwich or similar, with a drink 	<ul style="list-style-type: none"> General principles apply Subject to the University Anti Bribery policy

Payments relating to attendance at job interviews, research participation and focus groups

	Type of expenditure	What's an acceptable use of University funds	What's not an acceptable use of University funds	Financial limits	Other guidance and requirements
36.	Payments for participation in focus groups, research studies and interviews (organised for academic research purposes or to develop understanding to enable the University to support students and other stakeholders)	<ul style="list-style-type: none"> Travel and subsistence expenses and a nominal sum as appropriate compensation for the participant's time. Hospitality may be provided to participants and staff facilitators where appropriate to the timing and length of the session e.g. refreshments for sessions 90 minutes or more, a standard lunchtime meal (a sandwich or similar, with a drink) where session unavoidably occurs around lunch time 	<ul style="list-style-type: none"> Reimbursement for attendance at events where the primary purpose is not to advance research or knowledge as described 	<ul style="list-style-type: none"> Guidance: Amount will depend on the length of the session Requirement: Travel and subsistence must be in accordance with allowable staff expenditure Requirement: Campus facilities should be used where possible 	<ul style="list-style-type: none"> General principles apply Reimbursement of expenses should be through the University student and visitor expenses process. Reimbursement for time should ideally be in the form of a voucher for use with an appropriate retailer rather than in cash.
37.	Payments to recruitment candidates to cover costs of attending interviews	<ul style="list-style-type: none"> Reasonable costs incurred to attend in person interviews e.g. mileage, cost of public transport, accommodation and subsistence 	<ul style="list-style-type: none"> Costs of entertaining candidates e.g. dinner with existing members of staff 	<ul style="list-style-type: none"> Requirement: Travel and subsistence must be in accordance with allowable staff expenditure 	<ul style="list-style-type: none"> General principles apply Reimbursement should be through the University student and visitor expenses process

Charitable and political donations

	Type of expenditure	What's an acceptable use of University funds	What's not an acceptable use of University funds	Financial limits	Other guidance and requirements
38.	Charitable donations on behalf of stakeholders (e.g. to incentivise participation in research experiments, student surveys)	<ul style="list-style-type: none"> Charitable donations of any kind may only be made at an institutional level in limited prescribed circumstances and with prior authorisation by the Director of Finance. 	<ul style="list-style-type: none"> Any charitable donations not authorised in advance by the Director of Finance 	<ul style="list-style-type: none"> Not applicable 	<ul style="list-style-type: none"> Prior authorisation must be obtained from the Director of Finance in writing

39.	Political Donations	<ul style="list-style-type: none"> In no circumstances can the University make donations to a political party. 	<ul style="list-style-type: none"> Any donation to a political party, in any circumstances. 	<ul style="list-style-type: none"> Not applicable 	<ul style="list-style-type: none"> Not allowable in any circumstances
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Travel, subsistence and gifts for visitors and stakeholders making an unpaid contribution to the University

	Type of expenditure	What's an acceptable use of University funds	What's not an acceptable use of University funds	Financial limits and guidance	Other guidance and requirements
40.	Gifts to visitors and stakeholders on behalf of the University to recognise their unpaid contribution to the University (e.g. visiting speakers, external partners providing voluntary support, the exchange of gifts with visitors representing international institutions or agencies)	<ul style="list-style-type: none"> A modest token of appreciation 	<ul style="list-style-type: none"> Gifts related to obtaining or retaining business with the recipient Gifts of cash or a cash equivalent Gifts with any risk of being misconstrued as a reward or an inducement Gifts to politicians or political parties, without the prior approval of the Chief Operating Officer. 		<ul style="list-style-type: none"> General principles apply Subject to the University Anti Bribery policy
41.	Travel and subsistence for visitors and stakeholders making an unpaid contribution to the University (where visitor hospitality as per point 2 above is not provided)	<ul style="list-style-type: none"> Travel and subsistence in accordance with allowable staff expenditure 	<ul style="list-style-type: none"> Alcohol 	<ul style="list-style-type: none"> Requirement: Travel and subsistence must be in accordance with allowable staff expenditure 	<ul style="list-style-type: none"> General principles apply Reimbursement of expenses should be through the University student and visitor expenses process.
42.	Ad hoc payments to students and other volunteers to recognise their contribution to the University at e.g. organised University open days and events or stakeholder visits	<ul style="list-style-type: none"> A token payment to include a contribution to travel and subsistence expenses and a nominal sum to recognise the volunteer's contribution to the University. 	<ul style="list-style-type: none"> Any intended payment to an individual in relation to a one-off or recurring service or event which exceeds the nominal sum described must be discussed in advance with the relevant HR Business Partner and may be subject to an employment status evaluation. 	<ul style="list-style-type: none"> Requirement: Travel and subsistence must be in accordance with allowable staff expenditure 	<ul style="list-style-type: none"> Any intended payment to an individual in relation to a one-off or recurring service or event which exceeds the nominal sum described must be discussed in advance with the relevant HR Business Partner and may be subject to an employment status evaluation

