University of [redacted]

Travel and Other Expenses, Benefits, Hospitality and Gifts

With effect from 1st August 2016

Approved by University Executive Board on
27th June 2016

Purpose

The purpose of this document is to outline the University's policy on travel, other expenses, benefits, hospitality and gifts. The document sets out areas of expenditure that will be funded by the University as business costs and identifies areas of expenditure where restrictions are in place.

Scope

CONTENTS

1 PROVIDING HOS 5

1.1 BACKGROUND 5
1.2 GIVING HOSPITALITY TO ... SS ENTERTAINING 5
1.3 GIVING HOSPITALITY TO ... INING STAFF 6

2 PROVIDING GIFT 7

2.1 LONG SERVICE AWARDS 7
2.2 REWARD SCHEME VOUC 7
2.3 GIVING GIFTS TO STAFF 7
2.4 GIVING PRIZES TO STAF ... EFIT 7
2.5 GIVING GIFTS TO OTHERS 7
2.6 MAKING DONATIONS – ONLY WITH PRIOR APPROVAL 8

3 R

10.2 MEDICAL EXAMINATIONS 23
10.3 MEDICAL INSURANCE OR TREATMENT WHILST WORKING OVERSEAS 23
11 REIMBURSEMENT OF OUT-OF-POCKET EXPENSES 23
11.1 BASIC PRINCIPLES 23
11.2 OWNERSHIP 24
11.3 EXPENSE CLAIM PROCEDURE 24
11.4 VAT ON EXPENSE CLAIMS 25
11.5 EXPENSES INCURRED IN FOREIGN CURRENCIES 25
11.6 ADVANCES 25
APPENDIX 1 VARIATIONS THAT APPLY IN FINLAND (BRANCH) 26
APPENDIX 2 VARIATIONS THAT APPLY IN GERMANY (SUBSIDIARY) 27
APPENDIX 3 VARIATIONS THAT APPLY IN HONG KONG (SUBSIDIARY) 28
APPENDIX 4 VARIATIONS THAT APPLY IN MALAYSIA (SUBSIDIARY) 30
APPENDIX 5 MINIMUM LAYOUT FOR A GIFTS AND HOSPITALITY REGISTER 31
APPENDIX 6 HOSPITALITY APPROVAL FORM 32

If you have not used the University's own services please explain the reason.

If there are more members of staff than visitors receiving hospitality then this may result in a taxable benefit in kind for the members of staff involved and for the University. If there is a tax liability, the University is obliged to declare the matter to the relevant tax authority.

Partners of University representatives should not be present unless visitors' partners are also being entertained, and only then on an exceptional basis. Approval for partners to be present must be sought in advance from your management.

If the hospitality takes place in a restaurant then any tips added to the cost of the meal must be reasonable, up to a maximum of 15%. If the restaurant has already levied a service charge, then no tip should be given. When several University staff entertain visitors, the bill should normally be met by the most senior member of staff present.

Student Events:

Student entertainment is permitted, with staff present where appropriate and required, provided that the majority present at the function are students. The type of catering should be appropriate to the nature of the student event. As with all hospitality provided, the University's own catering facilities must be considered first, and there should be a valid business case for using external suppliers.

1.3 Giving Hospitality to Staff / Entertaining Staff

Any hospitality where all or the majority of attendees are University staff MUST take place on University premises. There are two kinds of hospitality:

1.3.1 Business hospitality

The University can provide modest on-campus hospitality to staff where there is a valid business reason. This mainly occurs as:

Refreshments during a meeting at the workplace:
The provision of tea and coffee for business meetings is permitted, provided it is a formal meeting and minutes are taken.

Working lunches
Modest working lunches for formal minuted meetings are permitted where the timing and duration of the meeting unavoidably prevents attendees from having their normal personal lunchbreak.

Note that tea, coffee, biscuits etc. for staff not in connection with a business event as defined above is a personal expense and must not be charged to University funds.

Note that business hospitality of the sort described above must not include alcohol.

1.3.2 Other staff hospitality (exceptional)

For the University to provide hospitality to members of staff without a valid business reason would normally result in a personal tax liability for the individual(s) involved, which the University will be obliged to declare to the relevant tax authority. Exceptions

2.6 Making Donations – ONLY with prior approval

Donations from University funds of any kind to individuals or organisations, including to registered charities, must not be made without the prior approval of the Director of Finance and Corporate Services in the UK or the Board of Directors for subsidiary companies. Paperwork must be provided as evidence of approval. Such items would be

You should decline all other gifts valued greater than £10, including seasonal gifts from contractors and suppliers. You should return unsolicited gifts with a note explaining that it is University policy not to accept gifts of this kind. If the gift was anonymous then you should donate it to a local registered charity.

You should be familiar with the University's Business Conduct Policy (see section B3 of the Finance Manual) and the Bribery Act 2010 to which that policy makes reference.

Staff should also be aware of the University's Public Interest Disclosure ('Whistleblowing') Policy and Procedures. This enables any concerns which are in the public interest to be reported to the whistleblowing hotline

There are exceptional circumstances where small gifts could be accepted:

i) where the refusal of a gift would cause offence to the organisation or individual offering the gift and thus damage the University's reputation. If you are in any doubt please consult your Head of School or Service or equivalent who, if in doubt, should consult the University Secretary;

ii) gifts from students can only be accepted if, in consultation with your Head of School or Service or equivalent, you can clearly show that the proposed gift is not, nor can it be construed as, a bribe. All gifts from students valued in excess of £5.00 should be recorded in the Gifts and Hospitality Register.

All gifts/hospitality with a value in excess of £10.00 (apart from those from students, see above) which are offered

Staff are encouraged to travel by environmentally friendly modes of transport wherever it is cost-effective to do so.

Business travel is defined as duties which an employee must or is required to perform as part of their role and is solely in the interest of the business. Business travel also includes trips not funded by the University undertaken as a result of the employee working at the University.

Prior to undertaking any business Travel, authorisation must be given by a line manager and the budget holder if they differ.

All overseas Air Travel, Rail Travel, Coach Travel, Hire Cars and Accommodation over £300 must be booked through a University Contracted Supplier and it is mandatory that payment is arranged by University Purchase Order or University Purchase Card.

All UK travel can be booked directly either by utilising your own University purchase card or claiming on expenses.

If the value of your trip (flights and accommodation) is under £300 you are able to book directly by utilising your own University purchase card or claiming on expenses regardless of where you are travelling. However, you can still use the contracted Travel Management Company, if you wish to do so.

If you are attending a conference and it includes a discounted hotel rate you are able to book directly.

If you are travelling on University business you must complete the on-line Overseas Staff or Student Travel Form. U

suitable mode of transport and there are no other means to carry out the University business e.g. video conferencing. In cases, where air travel bookings are made due to urgent travel requirements and sufficient notice to book in advance is not feasible, air travel should be booked within two days of confirmation of the need for travel.

It is mandatory that all flights booked for University travel are restricted and economy class fares. However with advance approval from the Vice-Chancellor (for members of UEB) or a Dean, Chief Operating Officer or Chief Strategy Officer for all other staff, the following rules apply for the below circumstances:

a) The flight duration is in excess of 8 hours AND its timing in relation to business meetings, presentations, etc. merits the need for sleep and/or work on the flight. Under these circumstances, upgrading to either premium economy or business class might be authorised.

b) The spend is sponsored by a funding agency/organisation for any work being undertaken by University staff on behalf of or for an external organisation and this specifically allows premium economy or business class

An exception to these advanced booking requirements is commuter fares, where there is no price difference between tickets booked on the day of travel or those booked in advance (e.g. peak Reading to London).

All people spending University funds have a responsibility to obtain the best value for money. Oyster cards may only be purchased for travel on the London Underground where it is the best value; however a Day Travel card may be more cost effective and includes all journeys covered by Transport for London (TfL). Oyster cards funded by the University may only be used for travel on University business and credits held on such cards must be kept to a minimum.

Where a rail travel card is available that enables reduced fare tickets, that travel card may only be purchased with University funds if the savings to the University will exceed the cost of the travel card. A rail travel card purchased in the above sce[ )4(d)9(re)i]TJETBT1 0 0 1 384.7 3

4.4 Business travel between UoR campuses

Due to

Management Companies will find the most suitable alternative within a 5 mile radius. Similarly, the Travel Management Companies will be able to provide guidance on the

4.8 Travel Insurance

Please note that if you are travelling internationally on University business you will, other than in exceptional circumstances, be covered by the University's travel insurance policy; the University will not pay for privately arranged travel insurance.

You must notify the Insurance Office in advance of any international travel arrangements. You must ensure that you have clarified with the Insurance Officer the scope and extent of the Insurance cover, including any excess payments that would apply and the extent of cover of any personal items. Further information about how to inform the Insurance Officer and what the level of cover is can be found on the Insurance website.

4.12 Duty of Care

All University business travellers should review the University's Health and Safety overseas traveller safety guidance document.

8.3.2 Personal mobile phones

If you use a personal mobile phone for business related calls you are entitled to claim reimbursement, provided that the following requirements are met.

- You must keep adequate details of business calls and provide original itemised phone bills to allow the University to confirm the accuracy of claims made.
- You are not entitled to claim for any or all of the monthly rental cost of your personal mobile phone even when this includes inclusive minutes.
- If business calls made are included within your normal line rental tariff, i.e. are made using inclusive minutes, then no reimbursement will be made as no additional cost has been incurred.
- If in addition to your normal tariff you are charged for call costs, then only the call costs relating to business phone calls will be reimbursed as per your itemised bill.

8.4 Personal Use of the University's telephone system

Reasonable personal use of the University's

c co ersoffth s(c)3(all)-3(us)-3 Tmlls wmy sum[ )h4(r)5(n)ing regu 93M7.0558.3 662ts are

The University will only bear the expenses incurred by you, or provide benefits, during the tax year in which the relocation takes place or the following tax year.

For senior appointments relocation packages are negotiated on a case-by-case basis, and the range of expenses which may be reimbursed is broader. Eligible expenses and benefits include:

- Selling the old home, for example legal and estate agent services.
- Buying the new home, for example legal fees and stamp duty.
- Removal of furniture and effects.
- Assistance with travel and subsistence costs incurred in connection with the move, for example journeys undertaken to find a new home at the new location and the provision of temporary accommodation to the new location before a permanent move.
- Provision of replacement goods, services and facilities, for example the replacement of

towards their cost.

More details on this subject can be found on the University's Health and Safety website.

10.2 Medical examinations

The University may require you to undergo routine medical health checks or medical screening ('medical examinations') on the following occasions:

- As part of pre-employment screening for employees joining the University.
- Annual medical screening for employees as notified by the University.
- Where the University requires a report on your medical health.

The University will arrange for any medical examinations and will pay the costs direct.

You should not pay the medical practitioner who provides the medical examination with a view to claiming reimbursement of your costs.

The University will be supplied directly with medical reports. You will be issued with a copy of the medical report.

The University will not pay for the costs of any treatment arising from any medical examination.

10.3 Medical insurance or treatment whilst working overseas

The University will provide insurance for you against the cost of necessary medical treatment should you fall ill or suffer injury while on international travel in the performance of your employment duties.

In some cases this may incur a tax liability, you should always check with the Financial Tax Accountant and the Insurance Officer to clarify the administration that is required.

11 Reimbursement of out-of-pocket expenses

11.1 Basic principles

Wherever possible you should avoid using personal funds by effective use of the University's ordering system or purchase card facility. If it is unavoidable that you incur out-of-pocket expenses when acting on behalf of the University, you may make a claim for reimbursement.

For members of staff, the University will make payment to the bank account details held in the HR system.

> You are eligible to apply for reimbursement of any expenses incurred wholly, exclusively and necessarily in the performance of your duties.
>
> You must not already have been reimb.

have sufficient support to show that they) adhere to University policies. If this occurs, either you or the authoriser is obliged to provide clarification.

Your claim together with all supporting documentation should be submitted as promptly as possible in order that the expenditure be reflected in the

Appendix 2 Variations that apply in Germany (subsidiary)

Section	Notes
2.1 Long Service Awards	Such awards are a taxable benefit. The University will pay the tax.
4.7 Subsistence	Subsistence payments are not taxable up to the limits set by the German tax regime. Therefore subsistence will be reimbursed at the local tax-exempt rate: Absence from their permanent workplace 24h absence = EUR 24 8h absence = EUR 12
5 Professional subscriptions	If the Company pays an employee's personal professional subscription that not a taxable benefit provided that it is solely for business use.

Appendix 3 Variations that apply in Hong Kong

Appendix 4 Variations that apply in Malaysia (subsidiary)

4.4 Temporary place of work for >24 months	This concept does not exist in Malaysian tax rules, therefore travel would be taxable.
4.5.4 Mileage rates	There are no fixed mileage rates in Malaysia; reimbursement must be on the basis of actual cost.
5 Professional subscriptions	If the Company pays an employee's personal professional subscription there is no taxable benefit provided that it is essential for business use.