



This policy covers Expenses incurred by all stakeholders in the course of ucisa business which they may wish to claim back as reimbursement from ucisa. This policy is not intended to cover any elements of the Benefits policy for ucisa staff.

Expenses Policy

Introduction

1. This policy applies to all members of ucisa and staff when claiming expenses and benefits incurred in connection with ucisa business. It is essential that all expenses and benefits claimed demonstrate value for money, are appropriate and can withstand external scrutiny. It is the responsibility of all claimants to ensure best value is achieved in all circumstances. This policy applies to all expenditure in respect of ucisa and ucisa Services Limited (USL), regardless of funding source
2. Expense claims are intended for reimbursement of travel, subsistence and accommodation costs only. Purchases of goods and services should be dealt with through normal ucisa policies and should not be included on expense claims.
3. All expense claims must be authorised by an ucisa Trustee or ucisa line manager and must be supported by original detailed receipts (the customer copy of a credit or debit card receipt is not acceptable).

ucisa Executive Trustees, Special Interest Groups (SIG) and staff events

4. It is recognised that ucisa SIGs and staff will require to organise induction, planning, retirement etc. events. These inclusive events should be agreed in advance with the relevant ucisa Trustee or line manager at ucisa. ucisa may also wish to organise a one off event, for example to reward staff in recognition of a successful event or operational activity, such events should be restricted to one per year in addition to an annual Christmas party.
5. The annual ucisa staff entertainment budget for all these events, including a Christmas party, is set at £150 per head. The Christmas party must be open to all ucisa staff and the Trustees based at any location. The total average cost per head, including travel and accommodation costs for the event, should not be such as to cause the annual staff allowance average per head to be exceeded. This figure must be met from the annual staff entertainment budget of £150* per head inclusive of all related costs such as travel to the event and accommodation.

Business Entertainment

6. The UK Bribery Act 2010 makes it an offence to accept or offer a bribe. ucisa staff must ensure that hospitality either received or given does not affect, or are perceived to affect, the outcome of business or research activities. Any gift or service received with a value over £50 must be recorded in the ucisa's Corporate Gift and Hospitality Register.



7. Necessary costs of entertaining business contacts will be reimbursed on production of receipts. For this purpose, "business contacts" do not include other employees of ucisa or of any organisation or company associated with ucisa subject to the limits set in -point 10 below. The following information must be shown on the claim form:
 - a. the name(s) of attendees;
 - b. the organisation which they represent and,
 - c. the purpose of the entertainment
8. The number of ucisa attendees to external attendees should be no more than 2 ucisa attendees to each external attendee.
9. It should be noted that all significant entertainment expenditure must be authorised by the line manager before it is incurred. ucisa will accept claims for alcoholic beverages at a reasonable level, currently £10 per head per event.

*** Notes – application of HMRC rules**

- i) The annual staff entertainment allowance for ucisa, including the cost of any annual staff Christmas party, is £150 per head. This amount covers all expenditure relating to the entertainment of staff in the course of a year. Examples below.
 - a) David invites all staff to attend a farewell lunch for Rosemary in Oxford in May 2017, and 10 staff including Rosemary attend the event. The cost of this event amounts to £250 for food and drink, plus £150 for travel for a member travelling to Oxford for the event. The total cost to ucisa for this event is £400 for 10 staff, the average cost per head is £40.
 - b) Julia invites all staff to attend a thank you lunch for John's long service in Oxford in September 2017 and 12 staff and Executives attend the event. The cost of food and drink amounts to £480 and the cost of travel to the event for 2 staff adds up to £240. The total cost to ucisa for this event is £720 for 12 staff, the average cost per head is £60.
 - c) The average per head budget available for the 2017 staff Christmas party, is:
 - £150 less amounts spent at (a) and (b)
i.e. £150 - £40 - £60
 - Remaining budget for Christmas party = £50 per head
- ii) In addition, you must provide receipts for any expenditure i.e. you cannot receive this as a cash payment and receipts must be for eligible expenses. Staff events must be open to all permanent employees.

All costs must be taken into account, including the costs of transport to and from the event or accommodation provided, and VAT. The total cost of the event is merely divided by the number attending to find the average cost. If the limit is exceeded then individual members of staff will be taxable on their average cost, plus the cost for any guests they were permitted to bring. No deduction will be allowed for the £150 exemption.



Working Lunches

10. Working Lunches may be provided for any other Executive, SIG or membership meeting not covered above, using reasonable local café, and buffet/takeaway catering facilities as appropriate. The cost of these lunches should not exceed £15 per head. Where the provision of food and refreshments exceeds this amount, tax and NIC charges may arise.

Subsistence

11. If your duties require you to travel you are entitled to claim the additional cost of meals taken on route unless you are attending a catered conference. Only the costs of meals taken in the course of business journeys will be borne by ucisa. You may claim the actual, reasonable costs of food and non- alcoholic drink, supported by receipts, to a maximum of:
 - a. Breakfast - £10
 - b. Lunch - £15
 - c. Dinner - £35

Accommodation

12. It is recommended that all block accommodation bookings should be managed via the ucisa office unless it is impractical or our office cannot facilitate the booking or where value for money can be demonstrated by using an alternative booking source. Where accommodation costs exceed £1,000, a quote must be obtained from 2 providers for comparison and the most cost effective alternative should be chosen. It is recognised that bookings for multiple staff or journeys may need to be treated as exceptional cases.
13. When you are travelling on business you should obtain accommodation in a reasonable quality hotel. The following pricing guideline should be applied to accommodation costs when booking hotels:
 - a. UK hotels (excluding London) up to £100 per night
 - b. London hotels up to 150 per night
 - c. Overseas up to £150 per night
14. If these prices are unachievable approval from the ucisa Executive Director or Treasurer should be obtained prior to booking.
15. In the event of staying with friends or family while travelling in the course of business, a reasonable amount may be claimed in lieu of hotel costs provided it is accompanied by original receipts for meals or accommodation for the same period. A reasonable amount is considered to be £75 (in London, £100).

Travel Expenses



16. It is recommended that all ucisa staff travel, where practically possible, is booked through the ucisa office, direct booking may be used where value for money can be demonstrated. Where travel costs exceed £1,000 for non-budgeted expenditure, a quote must be obtained from 2 providers to show the cost efficacy of the chosen provider.
17. You may claim the costs of necessary business travel at lowest offer rate up to a maximum of standard/ economy rate of travel.
18. Staff undertaking overseas travel should be by prior approval with ucisa Executive Director or Treasurer and recommend checking current travel advice provided by the Foreign and Commonwealth Office prior to departure.

Air/Rail fares

19. Claimants who need to travel by air or rail, should normally travel at tourist or economy class or standard class for rail fares, taking advantage wherever possible of any reduced rates. In relation to air travel, all domestic and short & medium haul flights (less than 12 hours in length, inclusive of airport stop over time) should be economy or tourist class. Business Class travel may only be approved for flights of longer than 12 hours duration, inclusive of airport stopover time, and only granted for shorter flights on an exceptional basis e.g. health or disability reasons. All First or Business Class air or rail travel must be approved by the Treasurer of the Board of Trustees for ucisa before reservations are made.
20. Whenever possible tickets should be booked in advance (at least 14 days) in order to reduce costs and take advantage of low fares. When booking directly, a variety of carriers should be considered to ensure value for money is achieved. Travel by business class must be booked a minimum of 14 days in advance of travel and open tickets should not normally be purchased when travelling by business class. All staff have responsibility to ensure good use of funds and best value is achieved regardless of the funding source.
21. "Trading down" of travel tickets, i.e. travelling by a lower class in order to claim an extra ticket for a family member or friend, is not permitted.
22. Details of any rail and flight costs for which reimbursement is sought should be reported on the claim form, as for other public transport expenses.

Taxis

23. Use of taxis for business purposes is an allowable expense, but due to the cost implications, taxis should not be used for journeys of excessive length nor when a reasonable method of public transport is available e.g. underground. It is not permissible to claim for taxi journeys from home to the normal place of work (or the return trip) as this gives rise to a taxable benefit. It is permissible for taxis to be used where an individual's health prevents travel via other means.



Using your own car on business

24. If you use your own private car, other than for travel within Oxford, on ucisa business you must seek prior authority to do so from your manager. You should ensure that your insurance cover extends to business use and the insurer should, if necessary, be asked to endorse the certificate to confirm that driving in the performance of the ucisa business is covered by the insurance policy.
25. Before travelling, staff are required to compare standard (as appropriate) rail travel costs, and, if cheaper, should opt for rail travel when a direct rail service is available. Alternatively, if rail travel is not available, the cost of car hire (including fuel and other charges) should be considered, once again the cheaper option must be taken. If for any reason, a more expensive mode of transport is chosen, the cost of the cheaper alternative will be reimbursed.
26. Where authority is granted by ucisa, expenses incurred whilst on ucisa business will be reimbursed (the mileage allowance is detailed in Appendix A). Where public transport is not readily available, ucisa prefers that a hire car be used. Where mileage allowances are claimed, cumulative mileage totals must be recorded on the claim form.

Individuals who use their own private vehicles on ucisa business in accordance with these rules will be paid mileage at standard rates. Mileage is only payable for journeys in excess of 5 miles. Home to office mileage may not be claimed.

Gifts

27. The UK Bribery Act 2010 makes it an offence to accept or offer a bribe. Ucisa staff must ensure that gifts or services either received or given do not affect, or are perceived to affect, the outcome of business or research activities.
28. ucisa will allow gifts to external parties; however gifts of cash are not permitted. A gift must not exceed the HMRC limit of £50 to an individual recipient in any given year. Gifts in excess of £50 are treated as a taxable benefit, with ucisa responsible for reporting and paying any tax liability. Gifts should be purchased through normal University procedures and not claimed on expense forms.
29. ucisa employees offered gifts or hospitality in excess of £50 must report these to their line manager prior to acceptance. If gifts or hospitality in excess of £50 are accepted these must be recorded in the ucisa's Corporate Gift and Hospitality Register maintained at the ucisa office.

Non-Allowable Expenses for Staff

30. Expense claims are intended for reimbursement of travel, subsistence and accommodation costs only. Purchases of goods and services should be dealt with through normal ucisa policies and should not be included on expense claims.



- a. Alcohol - ucisa will not reimburse expenditure for alcoholic beverages, unless for entertaining “business contacts”, as detailed under the entertainment section or for annual staff and member events.
- b. Payments to Individuals of any sort are not permitted. These should be processed through the appropriate channels, e.g. The relevant line manager.
- c. Other Non-Allowable Taxable Benefits include: childcare expenses, kennel boarding for pets, travel cards, top up vouchers for mobile telephones, home telephone line rental or private calls, personal mobile telephone contracts or private calls, personal broadband internet access, membership to airport executive lounges or such like, parking fines or speeding tickets, carbon offset charges, commuting from home to normal place of work, and personal membership subscriptions.

Discretionary expenses

The trustees reserve the right to authorise expenses incurred wholly and necessarily in the course of business for ucisa and not included elsewhere in this document. Such approval will require evidence to support the claim for such expenses in a timely manner to allow an informed decision prior to sign off by the Executive Director and the Honorary Treasurer and in advance of the expense being incurred.