

FAQs to accompany the Travel and Expenses Policy

Last updated: August 2022

1. The expenses/costs are being funded from a discretionary fund, why can't I purchase what I want?

The Financial Regulations and Travel and Expenses Policy apply to all expenditure and payments regardless of the source of funding. Discretionary funding accounts in particular are donations made to the University and not to individuals for their personal use. The Policy also applies to consultancy income, general research accounts, etc.

2. I am a non-University member of staff, does this Policy apply to me?

This Policy applies to all staff, all students and any persons carrying out University of Bristol-related activity. This includes:

- Hourly Paid Teachers
- Honorary Staff
- Demonstrators
- Research Visitors
- Casual Staff e.g. fee claim basis
- Students on placement
- Visiting Academics
- Contractors and Associates

This Policy applies to all University expenditure, and any individuals the expenditure relates to. If you have any queries, contact Procurement at procurement-office@bristol.ac.uk.

3. What is University activity?

University activity is deemed to be 'where the event/activity is necessary for the promotion of University business'. The core University business activities are teaching, research and associated administration.

4. Obtaining receipts

Your rights to a receipt are unaffected by the payment method, e.g. contactless debit/credit card payment. Where receipts are in a foreign language or illegible, claimants should write a brief description of the expenditure on the back of the receipt to enable the claim to be processed more quickly.

5. There are some services that the Travel Management Company do not currently provide, these include:

- Oyster cards /contactless cards for London Underground/light rail/busses or equivalent. This can be topped up via a Corporate Credit Card payment (for Business Oyster Card only) or

costs claimed back via an expense claim.

- Booking a venue as part of hosting a conference in Bristol – please see the process for [booking conference venues](#).
- Attending a conference where a discounted rate is provided by the organiser and direct booking is required, however this must still be within the limits stated in the Policy.
- Booking field trips - group student travel is not in scope of the Travel Management Company contract. Bookings of this type should go directly to suppliers who are experts in this area.
- Travel to certain countries due to external limitations imposed by those countries. The Travel Management Company will be able to advise if they are unable to book your travel.
- The Travel Management Company may not be able to book some non-standard travel options (e.g. helicopter) or certain locations, they will be able to advise if they are unable to book your travel.

6. I have booked and paid for flights, accommodation and other associated costs in advance of travelling; can I reclaim the costs in advance of the travel date?

Claims cannot be submitted before the travel has occurred. This principle applies to any other items paid for in advance of receipt of the service.

The above is mandatory in order to avoid potentially fraudulent activities and poor auditing practice. For instance, if paid for personally and claimed on expenses, there is an opportunity to cancel the booking and the University would not be automatically reimbursed.

The University's contracted supplier can be used for all advance travel bookings, this allows booking via a Purchase Order and avoids the need for individuals to incur costs personally and reclaim them at a later date. Corporate Credit Cards can also be used in instances where suppliers are not available on MyERP.

Where staff or Postgraduate Students do not have access to place requisitions, Schools should make arrangements for supporting this activity rather than forcing personal expenditure and instances of being out of pocket for potentially long periods of time.

7. What costs can I claim when travelling to a meeting or temporary workplace from home?

All reasonable additional business travel costs for journeys that do not start or end at your normal place of work will be considered allowable for reimbursement.

Example 1: An employee lives in Bath, works in Bristol, but is travelling to London for a meeting. It is more practical to travel straight to London rather than go to Bristol first. Therefore, the distance from Bath to London is allowed for reimbursement. If the employee were to travel to work in Bristol first this would be classed as home to work travel and would not be claimable, however the full cost from Bristol to London would be.

Example 2: An employee lives in Swindon and travels to work by train to Bristol at a daily cost of £30. One day they need to travel to a temporary workplace or meeting in Newport, travelling directly from home at a cost of £34. They can claim the full cost of £34.

Example 3: An employee has a permanent workplace in Bristol. One day they need to drive from

home to a temporary workplace in Langford to work. They are entitled to claim for the full cost of the journey from home to Langford because it is a journey to a temporary workplace. Mileage can also be claimed for collecting or dropping off other relevant parties.

Example 4: An employee lives in Keynsham with an office based in Bristol. They are not required to be on call and have not agreed an exceptional payment with their Head of School/ Divisional Head and HR before travelling. They cannot claim their commute to and from their office base as the Travel and Expenses policy does not cover ordinary commuting.

8. The example questions below may help you to consider whether your planned event is an allowable expense.

- I want to organise a monthly or quarterly team lunch for my team. Can I claim our team lunch as an expense?

Social events must be annual events that are available to all staff, unfortunately a team lunch does not fulfil these criteria.

- My team are working late to finish a piece of work. Can I order food and claim it as an expense under the policy?

Ordering food for late-night work will not be expensed under the policy unless this cost has been agreed with the Head of School / Divisional Head on an exceptional basis.

- My research group has just finished a significant research project – can I take them all out to celebrate the success outcome?

If this is deemed to be a 'social' function, without a clear business need, then this will not be refunded within the Travel and Expenses Policy. For further clarification, please contact your Faculty Finance Team and if relevant, review your Funder's Terms and Conditions.

- My team want to organise an away day for business purposes. Is it acceptable to provide members with a meal during or after the event at the same venue?

The costs of meals provided during or after the event at the same venue are allowable but should be secondary to the event itself. In exceptional circumstances the meal could be at a different venue, but this may create a tax liability.

- A member of the team is leaving, can I take them out for a drink/meal to mark the occasion?

Social events must be annual events that are available to all staff, unfortunately a leaving event would not fulfil these criteria.

- An external team of five is coming to Bristol for a meeting with my three-person team, can I order catering for our meeting?

As outlined in the policy, there must be a 'reasonably equal ratio' of University staff to visitors. The ratio does not exceed 2:1, therefore it will not be reported as a taxable expense and can be

refunded within the Travel and Expenses Policy. The names of all individuals attending the meeting (both internal and external) must be stated on any reimbursement claim and other associated documentation for any external venues used/meetings held.

- An external partner is sending two of their staff to Bristol for a meeting with my team, which comprises nine staff. Can I order catering for our meeting?

As outlined in the policy, there must be a 'reasonably equal ratio' of University staff to visitors. In this instance, the ratio exceeds 2:1. This means this will be reported as a taxable expense and will not be refunded within the Travel and Expenses Policy.

9. When will expenditure on meals result in a tax charge?

In most scenarios allowable by the policy, the provision of a meal will not result in a tax liability, for example subsistence claims, staff annual events such as Christmas events available to all staff at one location/School/Division, entertaining visitors to the University where the ratio of staff to visitors is less than 2:1 or meals provided at the same venue as an away day.

Tax will be chargeable in other cases where meals are provided in public restaurants, for example where used to facilitate business meetings, entertaining visitors where the ratio of staff to visitors is greater than 2:1, or for any staff social functions not covered by the annual events exemption.

This is a complex area and further detailed guidance and advice can be provided via your local Faculty Finance Team or via the Finance Services Tax Team.

10. If a meal allowable under the policy is subject to tax, who suffers the charge and how is the charge calculated?

If a meal is provided to a member of staff in accordance with the policy, the University will not expect the individual concerned to incur any tax cost payable. The University has agreed with HMRC a mechanism whereby the relevant tax and national insurance cost will be paid by the University direct.

This charge, which will be added to the same budget code as the meal by the Finance Services Tax Team, will vary depending upon whether the members of staff concerned are basic rate or higher tax payers. In most cases it will be practical and acceptable to use an averaging formula that will add approximately a ~50% tax charge on top of the cost of the meals incurred.

11. Safety and Health Services advice when purchasing food and drink from external sources instead of University delivered/contracted catering.

- Please ensure food and drink is purchased at a reputable supplier where there are adequate standards of food hygiene. Suppliers should have registered premises, and should have scored ideally 4 or 5 stars out of 5 (and a minimum of 3 stars) on the [FSA's Food Hygiene ratings database](#).
- Food should be provided to consumers in the packaging that it was purchased and should have adequate labelling of ingredients detailing potential allergens. Where food does not have packaging (e.g. fruit), ensure hand washing is in place prior to handling.

- Food should not be prepared by staff under any circumstances. This includes, heating, mixing, making sandwiches etc.
- If food is purchased in advance and requires refrigeration (see packaging) it must be kept in a suitable refrigerator at 5°C or lower until required. Food must never be used past any date codes (e.g. use by or best before). High risk food (usually food which needs to be kept chilled) on display ready to be consumed (e.g. as part of a buffet) must not be out of refrigeration for more than 4 hours. After this time, the food should be disposed of.
- Please remember the ~50% additional tax charge, as well as the cost of staff time required to purchase food and drink and consider whether there is a true cost saving against the [University-contracted caterers](#). For general guidance, visit [the Food Standards Agency website](#).

12. I am in a foreign country and my laptop has broken but is essential for me to do my work. Can I purchase a new one and claim back on expenses?

All computer equipment and accessories should normally be purchased through IT Services. In exceptional circumstances, such as this, then this will be considered allowable and will be reimbursed. On your return, IT services will need to be notified of the purchase for asset tagging and future maintenance purposes.

13. When can Professional Membership Fees for individuals be funded by the University?

Where Membership is a prerequisite and ongoing requirement of the duties that the individual performs on behalf of the University within their role.

For example, if the individual could no longer perform the duties required of them if membership ceased, the membership is a requirement of the role. In these circumstances the University would fund the membership fees.

14. How should I claim for the cost of membership fees in conjunction with a cost saving against a conference fee or course registration?

Where a direct saving can be demonstrated against an individual course registration or conference fee, the total cost of the membership should be claimed within the same claim. In this instance, the combined price of the membership fee and the conference/course fee should be equal to or less than the individual non-member conference/course fee.

Where a saving is planned across a number of events, the direct saving against each event should be claimed within the same claim. For example, where the membership fee is £100 and a £60 saving can be shown against the first event, claim £60 of the membership with the first event, then claim the remaining balance with savings made against subsequent events until the whole amount has been reimbursed.

15. Under what circumstances can childcare/caring costs be claimed?

Please note all claims are subject to a maximum of £150. Routine childcare or caring costs cannot be claimed. Claims can only be made for costs to allow you to attend conferences or training outside your normal working days/hours. Both childcare and care for vulnerable adults is included; care for

pets is excluded.

Types of training for which childcare/caring costs may be covered:

- Formal training course or any other activity which is designed to 'impart, instil, improve or reinforce (certain) knowledge, skills or personal qualities'
- Self-tuition packages, computer based training, distance learning, work experience or work placement and informal teach-ins are all acceptable as are more formal classroom based methods
- Training can be delivered internally or externally, on a part-time or full-time basis
- It is not essential that the skills acquired should be immediately needed for the duties of the employment. It is sufficient that the skills are likely to prove useful to the employee when performing the duties
- A wide range of practical and/or theoretical skills will qualify for exemption so long as the skills are relevant to the employee.

This applies only to work related training (including academic conferences and professional services conferences), not business trips generally.

Exceptionally these costs can be claimed in relation to other University activities e.g. work with international collaborators, to conduct fieldwork, and to enable travel for research. In these cases, a tax charge will be incurred.

Please note that claims should be submitted as an online expense claim on MyERP in the same way as all other staff expenses. If in doubt, please consult with your School Manager or Divisional Head.