



Travel and Expenses Policy

POLICY SCHEDULE	
Policy title	Travel and Expenses Policy
Policy owner	Chief Financial Officer
Policy lead contact	Director of Procurement
Approving body	UEB
Date of approval	15 June 2023 Minor update 01/11/2024
Date of implementation	1 July 2024
Version no.	9.12b
Related Policies, Guidelines and Procedures	UOB Financial Regulations and Annexes Procurement Policy and Procedures Corporate Credit Card Policy and Guidance Fraud Policy Anti-Corruption and Bribery Policy Whistleblowing Policy
Review interval	Every 2 years, or following any significant change in circumstances
Further info contact	Rob Logan, Director of Procurement

1. Purpose

- 1.1 This document sets out the University's policy relating to travel, subsistence and expenses. It explains what the University will pay for as its operating costs. The Policy aims to provide clear guidance to enable University activity whilst complying with statutory regulations and the University's charitable objectives to promote world-leading research and teaching.
- 1.2 Expenses may only be incurred where required for University activity and should aim to keep the overall cost to the University to a minimum, given that more than half of the University's income comes from public funding sources.
- 1.3 The Policy seeks to support the University's broader environmental objectives by encouraging more sustainable behaviours and discouraging carbon-intensive methods of working and travelling.
- 1.4 To provide a key step in helping the University meet its duty of care in respect of the health and safety of its staff and students

2. Scope

- 2.1 This Policy applies to all University expenditure and all funding sources.

Travel and Expenses Policy

Please see [FAQ 1](#) relating to Discretionary Funds.

2.2 This Policy refers to all categories of expenditure, regardless of the method of payment. The general principles therefore relate to:

- Expense claims
- Corporate credit cards
- Cash passports
- Requisitions / purchase orders
- Petty cash purchases
- Any other payment methods

2.3 This Policy applies to the following groups:

- All staff
 - All students, and
 - Any persons undertaking University activity
- Please see [FAQ 2](#) for further clarification*

2.4 This Policy applies to the following categories of expenditure and activity:

- Business travel of all modes, including bicycle, rail, car, aeroplane etc.
- Accommodation while traveling on University business (e.g. hotels)
- Hospitality
- Reclaim of expenses incurred on University business.

3. Compliance

3.1 Claims that include costs that are not eligible under this Policy won't be reimbursed, other than under the circumstances described in sections 3.3 and 3.5.

3.2 If payments made that are not eligible under this Policy are made on Corporate Credit Cards, the card may be withdrawn and the beneficiary will be required to reimburse the University. For information please see the [Corporate Credit Card Policy](#).

3.3 If expenditure is outside of this Policy, or considered unreasonable, Finance Services staff will refer to the relevant Head of School or Divisional Head, or their nominated delegate, for a final decision. Decisions to fund expenses outside of the Policy must be accompanied by a written explanation of the business need for HMRC audit purposes. A tax charge may arise that will need to be paid by either the University or the individual, dependent on the circumstances.

3.4 Finance Services and the Budget Holder have a responsibility to ensure the expenditure is in line with any funder's terms and conditions. Finance Services will not authorise expenditure that is going to be charged against a specific grant or funding source, if it does not comply with the terms of that funding. Please note that where this Policy has greater restrictions than the Funder's policy, this Policy takes precedence.

3.5 If you are unsure whether your expenditure will comply with the Policy please contact

Travel and Expenses Policy

your Faculty Finance Team and/or School Manager or Divisional Head, or their nominated delegate, to discuss it before making any bookings or commitments.

3.6 Where exceptions to the Policy are made due to a demonstrable and clear business need, the Faculty Finance Team or School Manager/Divisional Head, or their nominated delegate, should provide this in writing. The Claimant should attach this to their Expense Claim or Corporate Credit Card reconciliation.

3.7 Abuse of this Policy may be dealt with using the University's conduct procedure ([Ordinance 28](#)) and/or the University's [Fraud Policy](#).

4. General Principles

4.1 All travel costs and other expenses should be reasonably incurred for appropriate University activity on a nil-gain, nil-loss basis.

Please see [FAQ 3](#) for further information

4.2 Receipts should be provided for all items of expenditure, except for purchases via Purchase Order. The University recognises that on occasions receipts may be lost or not provided by the vendor. Claims and reconciliations can still be submitted in this instance:

- For items over £10, a written justification should be provided and approval from the School Manager/Divisional Head, or their nominated delegate, and should be attached to the claim/reconciliation.
- For items under £10, an explanation does not need to be given but items without receipts must be identified on the claim/reconciliation. However, please be aware that some funders require receipts for all items of expenditure regardless of value; in these circumstances receipts must be submitted for all items.

Please see [FAQ 4](#) for further information

4.3 Receipts

4.3.1 Scanned copies of original receipts are required; original paper receipts will not be accepted. The receipts should include details of the item/s bought and VAT breakdown, and should show proof of payment. For receipts that are illegible, or not written in English, please provide a clear description of the expenditure on the back of the receipt before scanning. Credit card holder receipts and copies of credit card or bank statements should be submitted if other receipts are not available – in these cases Budget Holders should be informed by the Claimant prior to submission.

4.3.2 For expense claims, once receipts have been scanned and attached to the claim, the original copies only need to be retained by the claimant until reimbursement has been received. For corporate credit card transactions, once the receipts have been scanned and attached through the reconciliation (coding) task, receipts only need to be retained until the item is fully approved.

4.4 Only costs relating to University activities will be reimbursed.

4.5 Please ensure that expenditure can be accommodated and is allowable within the budget being charged. If you are unsure, your [Assistant Accountant](#) will be able to

Travel and Expenses Policy

provide guidance. Expenditure should be agreed with the Budget Holder before incurring any costs.

4.6 Travel accounts for a significant and growing share of the University's total carbon footprint. To reduce the impact of business travel please:

- i. join meetings remotely (e.g. by video conference)
- ii. take public transport instead of going by car or taxi
- iii. travel by rail instead of air
- iv. fly Economy rather than higher classes where feasible
- v. choose more efficient routes and/or aircraft where possible.

Low emission travel options (ii and iii above) should be used wherever possible, subject to approval by the relevant budget-holder or funding body and taking account of the total financial and staff time cost for the complete end-to-end journey.

For further guidance please visit [the Sustainability Sharepoint site](#).

4.7 The University has a contracted Travel Management Company (TMC) for the purchase of all University travel requirements.

4.7.1 The contracted TMC offers a range of benefits.

- The TMC offers a reactive emergency response where an incident has occurred, helping the University fulfil its duty of care to those travelling on its behalf.
- The TMC has access to a wider range of ticket rates and options (such as more flexible 'academic fares' and/or 'charity fares') than can be found through internet searches, including exclusive discounts for the University sector, and so will try to price match any fares found elsewhere.
- The TMC can advise on travel to Sanctioned Countries or Countries where the Foreign Commonwealth Office has given travel advice.
- The TMC protects the University from incurring tour operators' liability under The Package Travel and Linked Travel Arrangements Regulations 2018 – meaning that duties to provide information and emergency response service would be met by the TMC, which has the capability and expertise to deliver them on a 24/7 basis. The University is not able to provide this service. This is a particularly important consideration where the University organises field trips and inclusive travel arrangements on behalf of students and staff, where the TMC is better placed to arrange travel.

4.7.2 For these reasons the Travel Management Company must be used for all approved travel and accommodation requirements as shown in Section 7 of this Policy, unless the required itinerary can only be arranged by an alternative method, or unless agreed otherwise by the Director of Procurement under clause 4.7.3 below. Colleagues should contact their Head of School or Division if this presents urgent barriers to booking required travel.

Travel and Expenses Policy

- 4.7.3 The Director of Procurement is responsible for the contract management of the TMC, and may remove or suspend certain services or types from the TMC. This will be communicated to Schools and Divisions via the Business Travel Buyers Guide on the University Sharepoint site: [Finance Services - Buying business travel \(sharepoint.com\)](#)

Please see [FAQ 5](#) for a list of services that the University's Travel Management Company does not currently supply .

- 4.8 MyERP has suppliers set up for most goods and services and these should accommodate the majority of orders. Where a purchase from a supplier not on MyERP is less than £1,000, and it is likely to be a 'one-off' order, a Corporate Credit Card can be used. Please see [further procurement guidance](#).
- 4.9 When making a claim to a third party who have agreed to cover costs, this Policy should be applied, rather than the policy of the third party. In these circumstances please be aware of the [Anti-Corruption and Bribery Policy](#).
- 4.10 Where claims are submitted for foreign currency transactions, the total amount to be paid, and the currency in which that payment is to be made must be clearly stated.
- 4.10.1 Expenses claims can be submitted in MyERP in the currency in which they were submitted, with an accurate, automated conversion. This facility should be used where possible.
- 4.10.2 All claims for expenditure in a different currency to that of the payment request should detail all currency conversions as well as the exact amount in the requested currency. To evidence this, all claims should include proof of the conversion rate applied – e.g. receipts showing a GBP cost, bank/card statements, or evidence from a reputable exchange rate conversion website/service or Bureau de Change.
- 4.11 Finance Team staff may request personal credit card or bank statements as evidence of exchange rates, in addition to the original receipts.

5. Making or Authorising a Claim

Claimants should be aware of the following points:

- 5.1 Claims should be submitted at the earliest opportunity and no later than 8 weeks after the expense has been incurred if possible. In any event, claims must be submitted within the tax and financial year to which they relate, or before the grant funding end date (dependant on the funding source). Where advance travel or accommodation is to be claimed as an expense, the above principle applies from the date that the event occurs.
- 5.2 The University asks that an expense claim should be submitted no later than 8 weeks after the expense has been incurred.
- Where an expense such as a travel booking or a conference registration (or similar), has been incurred in advance of the date of travel/event, the 8-week window will begin from this date of travel/event. In these circumstances, it is

Travel and Expenses Policy

normally preferable for these payments to be made using a purchasing card or via the University's travel booking agent, currently Ian Allan Travel.

- All expense claims, including mileage claims, should therefore detail the date on which they were incurred and the date of the travel/event if applicable. Claims submitted after the 8 weeks will only be paid following a satisfactory explanation.
- In order to support arrangements for financial year-end, claims should be within the tax and financial year to which they relate wherever possible – Claims relating to dates up until the end of June of each year must be submitted before the end of that academic year, while claims relating to later dates should also be submitted in the same academic year wherever possible.

Please see [FAQ 6](#) for more information relating to advance travel bookings

5.3 Where the Budget Holder claims expenses against their own budget, they should seek approval from their Line Manager or School Manager.

5.4 The relevant Budget Holder for the funding source will check the claim to ensure that the expense claim, travel arrangements etc. are appropriate to the University's needs before authorising the claim.

5.5 Claims can only be reimbursed once the event (e.g. travel or meeting) has taken place. Schools and Divisions should make arrangements to support requisitioning for those without access to MyERP, to avoid individuals having to incur costs themselves and reclaim them through the expense claim process.

Please see [FAQ 6](#) for more information relating to advance travel bookings

6. Finance Responsibilities

6.1 To process all expense claims promptly

7. Details of allowable and non-allowable costs

7.1 Travel (mileage / fuel / vehicle hire)

Category	Allowable Cost?	Rate	Comments
Car Mileage: Private vehicles only	Yes	45p per business mile	For the first 10,000 miles in any tax year (6 th April – 5 th April following year) up to 45p per mile can be claimed.
			Business mileage = Essential travel in performance of an employee's duties or travel to places where the employee's attendance is necessary. This doesn't include ordinary commuting.
			When claiming include the start and end postcodes, the purpose of the journey, and the dates of travel.
			The vehicle must be roadworthy, licensed,

Travel and Expenses Policy

			appropriately insured for business use and, if appropriate, have a valid MOT certificate.
			Please see the section on Driving your own vehicle on University business: insurance information .
			<i>Please see FAQ 7 for some illustrative examples</i>
		25p per business mile	After first 10,000 miles claimed in any tax year (6 th April – 5 th April following year) up to 25p per mile can be claimed.
Passengers carried		5p	Per mile per journey. One supplement, regardless of how many passengers. This fee is only applicable where the University would otherwise have paid for the travel costs of the passenger.
Home to Work Travel	By exception	45p per mile where agreed in advance	Occasionally payment may be allowable if the University require staff to be on call, or if the payment has been agreed in advance. This arrangement must be agreed in writing with the Head of School/Divisional Head, and HR before travelling. Reimbursements will be subject to PAYE and National Insurance deductions.
Fuel Costs: travel in private vehicles	No		Mileage rates should be used rather than submitting receipts for fuel costs.
Motorcycle	Yes	24p per business mile	Business mileage = Essential travel in performance of an employee's duties or travel to places where the employee's attendance is necessary. This doesn't include ordinary commuting.
			When claiming include the start and end postcodes, the purpose of the journey and the dates of travel.
Cycle	Yes	20p per business mile	Business mileage = Essential travel in performance of an employee's duties or travel to places where the employee's attendance is necessary. This doesn't include ordinary commuting.
			When claiming include the start and end postcodes, the purpose of the journey and the dates of travel.
Car Rental: Fuel Costs and Hire Charge	Yes		Claim for the cost of the fuel when using a hire vehicle, and submit this with the receipt for the fuel. Mileage rates cannot be claimed in relation to hire cars.
			Bookings can be made using University's hire car booking platform.

Travel and Expenses Policy

			Please see insurance information .
			When claiming include the start and end postcodes, the purpose of the journey and the dates of travel.
			The class of vehicle hired should be appropriate and suitable for the University activity. It should be fitting with the ethos and Charitable status of the University.
University Pool Vehicles: Fuel Costs	Yes		Claim for the cost of the fuel when using a pool vehicle, and submit this with the receipt for the fuel. Mileage rates cannot be claimed in relation to pool cars.
			Pool cars should not be used for ordinary commuting unless to facilitate a business journey. Where private use of the pool car is incidental to the business use of the car, it is allowable (e.g. driving the car home from your normal workplace in anticipation of using it to travel from home to an alternative workplace the next day for a business purpose.)
			A log should be kept for each School/Division of all journeys taken.

7.2 Travel (Other)

Category	Allowable Cost?	Comments
Bus / Coach	Yes	Claim for the fare paid when travelling by bus or coach for a University business journey. This includes staff use of Bristol Unibus services for business journeys between University sites. The cost of a bus pass (or part thereof) is eligible for reimbursement only if used exclusively for business purposes. If booking online or paying via mobile app, the email receipt should be used as evidence.
Taxis	Yes	Taxis can be used for journeys providing it is more cost effective than other options and appropriate to do so (please provide an explanation when claiming).
		Taxis shouldn't be used for ordinary home to work travel, unless to facilitate an ad hoc working arrangement after 9pm where public transport is not available or inappropriate.
		Where Taxis can be booked in advance they may be booked through the University approved supplier . For frequent ad hoc bookings, please talk to your Faculty Finance Team about raising a call-off Purchase Order.
Car Parking /Toll Charges	Yes	Parking and toll charges will be reimbursed.
Clean Air Zone (CAZ) charges	Yes	UoB staff are able to reclaim any daily charges for driving a non-compliant vehicle in a CAZ while on a business (not commuting) journey.

Travel and Expenses Policy

Clean Air Zone (CAZ) fines	No	UoB staff are not able to reclaim any fines levied for late or non-payment of daily charges for driving a non-compliant vehicle in a CAZ .
Motoring Offences	No	Motoring Offences (e.g. parking fines, speeding fines etc) are not allowance costs.
Oyster Card, or equivalent, top ups: using personal cards	No	The top up value itself is not an allowable cost. Documented individual business journeys can be claimed by using evidence from a Transport for London (TfL) account. Please see information on opening a TfL account . If your expense has already been incurred you can still access records by opening an account within 7 days of travelling.
Oyster Card, or equivalent, top ups: using a business only card	Yes	When using the London Underground, we recommend you use the TfL account to claim for specific trips. Please see information on opening a TfL account . If your expense has already been incurred you can still access records by opening an account within 7 days of travelling.
Rail Cards or equivalent discount travel cards or tickets	Yes	If the combined cost of the Rail Card and ticket can be evidenced as cheaper than the cost without a card, this will be reimbursed.
RAIL TRAVEL		
<ul style="list-style-type: none"> • Rail travel must be booked through the University’s contracted Travel Management Company unless the required itinerary can only be arranged by an alternative method (note 4.7 above). • Travel should be booked as early as possible to take advantage of any reduced advance fares • Standard is the expected class of travel for all rail journeys under three hours. Higher classes are permitted under specific conditions as shown below • The appropriate class of travel should be considered separately for the complete outbound and inbound rail legs of each journey, including any Eurostar services 		
Rail journey duration	Class	Conditions
Under 3 hours	Standard	None
	First	Where no cheaper fare is available for the same journey through the University’s Travel Management Company or where approved by the Director of Procurement. -And- With line manager / budget holder approval following submission of appropriate evidence to support the request. -Or- For a member of the University’s Board of

Travel and Expenses Policy

		Trustees who has been appointed to chair a Committee of the Board and is not remunerated by the University.
3 hours+	First	Where the intent is to work for the duration of the rail journey (within normal working hours).
Light Rail e.g. Underground Tickets	N/A	Underground: Opening a TfL account can enable the easy provision of journey information and proof of the cost of the trip, for Oyster cards or contactless payments. Please see information on opening a TfL account .
		When claiming include the start and end station, the purpose of the journey and the dates of travel.
WiFi fee	N/A	These costs are allowable when needed to work on University activity on a train.
AIR TRAVEL		
<ul style="list-style-type: none"> • Before booking air travel please refer to the University travel hierarchy (note 4.6 above). • Air travel must be booked through the University's contracted Travel Management Company unless the required itinerary can only be arranged by an alternative method (note 4.7 above). • Travel should be booked as early as possible to take advantage of any reduced advance fares • Economy is the expected class of travel for all flights. Higher classes are permitted under specific conditions as shown below • The appropriate class of flight should be considered separately for the outbound and inbound legs of each journey. 		
Flight duration	Class	Conditions
Under 6 hours	Economy	None
	Premium Economy, Business or First	To accommodate disability, accessibility or health needs (and no appropriate facilities are available in Economy) -Or- Where no cheaper ticket or alternative travel option is available (including first class rail) through the University's Travel Management Company. -And- With Head of School or Department approval following submission of appropriate evidence to support the

Travel and Expenses Policy

		request.
6 hours +	Economy	None
	Premium economy	To accommodate disability, accessibility or health needs (and no appropriate facilities are available in Economy) -Or- Where no cheaper ticket or alternative travel option is available through the University's Travel Management Company -Or- Where any portion of the scheduled flight is between 2200 and 0600 (and no alternative flight is available outside these hours) -And- With line manager / budget-holder approval following submission of appropriate evidence to support the request.
	Business	As Premium Economy -Or- Where meeting or other work engagement is scheduled to begin within 4 hours of arrival -And- With line manager / budget-holder approval following submission of appropriate evidence to support the request.
	First	Only where no cheaper ticket or alternative travel option is available through the University's Travel Management Company -And- With head of school or department approval following submission of appropriate evidence to support the request.
Excess baggage	Any	Where required for University activity and/or consisting of University records or property -And- Where separate transport by a University shipping supplier is not appropriate or cost-effective
Air Travel: Lost Baggage, Personal Items	N/A	These costs should be recovered through an insurance claim. Please see further insurance claim information . Please ensure you apply for cover prior to your trip.
Seat allocation charge	Allowable	This is an allowable cost.
Category	Allowable Cost?	Comments
Ferry Crossing: Fare only	Yes	Expense claims will be accepted for small or incidental ferry charges (e.g. similar to local bus or light rail use) but please note that reimbursement will not be made in advance of travel, as per FAQ 6
		Other ferry travel must should be booked through the

Travel and Expenses Policy

		University contracted Travel Management Company unless the required itinerary can only be arranged by an alternative method - please note 4.7 above.
Ferry Crossing: Accommodation	Yes	For crossings over 6 hours standard cabin accommodation can be booked.
Travel Insurance for staff and volunteers	No	Please apply for cover through the University Travel Insurance prior to travel. Travel insurance is free for staff, volunteers and students travelling on approved University of Bristol business.
Travel Insurance for associates	Yes	Insurance costs may be included in a non-staff expense claim if there is no other mechanism for insurance to be provided for a journey made solely on University business. Associates should purchase their own travel insurance. The University of Bristol travel insurance cannot be extended to cover associates.
Travel Visa Costs	Yes	These can be purchased through the Travel Management Company .
Work Visa/Permits	Yes	Please see work visa/permits information .
Passport Costs	Yes	If additional costs are incurred directly as a result of travelling on University activity, a case can be made for these to be reimbursed. An example would include costs for additional pages for those travelling frequently on University activity. Reimbursements will be subject to PAYE and National Insurance deductions.
		Standard costs for passports, replacements, renewals or updates cannot be reimbursed.
Medical Costs relating to travel	Yes	Additional medical costs incurred in relation to a University trip will be reimbursed, for example vaccinations required in order to travel. The costs of vaccinations may be reclaimed as soon as they arise (rather after the travel has taken place, as is ordinarily the case for direct travel costs)
		Medical costs relating to illness/injury occurring whilst abroad on an approved business trip may be claimed through travel insurance (subject to the policy wording). Please remember to apply for travel insurance prior to travel.

7.3 Accommodation

Category	Allowable Cost?	Comments
Hotel/ Accommodation overnight	Yes	Maximum rates per night, per room: <ul style="list-style-type: none"> o £200 UK excluding London o £250 London

Travel and Expenses Policy

		<ul style="list-style-type: none"> o £300 Rest of the world <p>This should comprise of a standard room with private bath/shower room.</p>
		<p>If there is a requirement for the maximum rates to be exceeded, e.g. if the destination city is hosting a major event, or staying in China during the Chinese New Year, authorisation should be obtained in writing from the School Manager or Divisional Head prior to travel and attached to the claim.</p>
		<p>Accommodation must be booked through the University contracted Travel Management Company unless the required itinerary can only be arranged by an alternative method – please note 4.7 above.</p> <p>Expense claims will be accepted but please note that reimbursement will not be made in advance of travel, as per FAQ 6. Corporate Credit Cards can only be used if is not possible to book through the Travel Management Company (e.g. if accommodation needs to be sourced at short notice), please speak to your Faculty Finance Team for advice.</p>
		<p><i>Please see FAQ 5 for a list of accommodation services that the University's Travel Management Company cannot currently supply.</i></p>
Room Letting Accommodation	No	<p>Airbnb and other similar room-letting agents should be avoided as they cannot meet standards of health and safety and insurance standards required by the University</p>
Staying overnight with Friends/Family	Yes	<p>A gift for the host of up to £15 can be claimed.</p>
Meals when away on University activity	Yes	<p>The University will reimburse the actual cost of meals and refreshment while the individual is away on University activity, up to a cost of £65 per day within the UK, or up to £85 per day overseas.</p>
		<p>If it is required that the cost of meals exceeds £65 per day (or £85 per day overseas), a satisfactory explanation must be provided (e.g. restriction on options available or ability to explore other options), approved by the School Manager or Divisional Head and attached to the claim.</p>
		<p>Please ensure that you are aware of any external rules, e.g. funders of research grants, which may have greater restrictions.</p> <p>If a funding grant (such as UKRI) prohibits the purchase of alcoholic drinks, University staff cannot reclaim the costs of alcoholic drinks (including those taken with meals) from budgets funded by such grants. Staff should familiarise themselves with these rules before travelling.</p>

Travel and Expenses Policy

Mini Bar	No	These are not allowable costs
Newspapers		
Toiletries and Make Up		
Pay-as-you-go TV		
Hiring Videos or Games		
Use of Leisure Facilities		
Internet Access / Wi-Fi	Yes	These costs are allowable where required for University activity purposes.
Laundry	Yes	If dry cleaning is required written justification must be provided.

Additional Information: Travel and Accommodation

Spouse/Partner Expenses	If there is a need for the employee to be accompanied by an individual (for example health or mobility needs), the University will reimburse expenses for both the employee and the individual. In these circumstances approval must be obtained in writing from the School Manager/Divisional Head prior to any travel bookings relating to the trip being made.	
	The above costs may be reclaimable through the Access to Work scheme .	
	Please attach the written approval to the claim.	
	Please remember to apply for University Travel Insurance prior to travelling.	
Holidays linked to a University trip	Where an employee takes holiday linked to a University trip, the University will reimburse travel up to the amount that it would have cost had the employee travelled at the times, and from the destinations, required to complete the University activity only.	
	Please provide evidence of this when claiming. Costs will not be reimbursed for the days whilst on holiday linked to the trip.	
	The University may be able to cover a limited period of personal travel insurance in conjunction with an approved business trip. Please see University Travel Insurance for more information.	

7.4 Food, Drink and Entertaining Costs

Category	Allowable Cost?	Comments
Social Staff Functions (including Christmas Parties)	Yes	These must be annual events, such as Christmas parties, that are available to all staff at one location/School/Division.
		The total cost of staff parties or functions must not exceed £150 per person per year, as per HMRC regulations. Any one function should not exceed £40 per

Travel and Expenses Policy

		person.
		The usual practice is for colleagues to make a contribution towards cost.
		<i>Please see FAQ 8 for some illustrative examples.</i>
		<i>For information on tax regulation in relation to meals please see FAQ 9 and FAQ 10.</i>
Meetings, Core Hours: University employees only	Yes When this benefits the University's objectives.	<p>University Schools and Divisions are able to order catering for exceptional staff events where this supports the University's Vision and Strategy. Catering cannot be booked for ordinary business meetings.</p> <p>The total cost of catered events should not exceed £20 per person per event.</p> <p>Catering costs should generally not exceed £150 per person per year (per Division/Department).</p> <p>Please follow the guidance published in the How To Buy Guide for Delivered Catering Catering (sharepoint.com)</p> <p>Catering can be purchased where it supports the University's objectives and can be funded from existing budgets.</p> <p>University Heads of School/Department are empowered to decide whether catering would benefit the delivery of the University Vision and Strategy. Issues that should be taken into consideration include:</p> <ul style="list-style-type: none"> - Where catering is integral to the success of the event (e.g. where a deliberate effort is being made to foster good relations, and/or to encourage participants to return to an in-person working environment). - The number of people participating (e.g. catering is likely to be more beneficial to larger rather than smaller events). - The time of day. - The length of the event. - Value for money, and keeping discretionary costs of a minimum. - Avoiding expensive delivery charges associated with meetings of small numbers of people - Whether the intended outcomes could be better achieved without the provision of food at an event. <p>Food should not be ordered for ordinary business meetings such as regular team meetings.</p>

Travel and Expenses Policy

		Schools and Divisions must fund all delivered catering from existing budgets under their control (i.e. there is no additional central budget).
		Spend on delivered catering is monitored by the University Procurement Team for compliance with this policy.
		<p>Within the core hours, University catering suppliers should be used for all catering requirements unless there is a clear University need to justify the use of alternative facilities. Please see Catering for University events and choosing a supplier (sharepoint.com)</p> <p>Orders for Delivered Catering should be made through the eServices function of the University's electronic marketplace. Read Catering's how to guide to learn more about how to buy catering.</p>
		<p>Food and drink should only be purchased from local shops when Delivered Catering is not available, or it can be justified on a cost saving basis. Please note that there is a specific contracted supplier available for 'cornershop' services.</p> <p>Individuals purchasing refreshments must be able to demonstrate that a suitable event has taken place (for example an agenda of a staff conference or similar event).</p> <p>Food not purchased through University Catering may incur a c. 50% tax charge, which will be charged to the original funding source. If the terms and conditions of the funding source will not allow such a tax charge, an alternative funding source must be identified by the person incurring the cost; the default will be a School/Division main core fund.</p>
		Please state 'University employees only' and the number that attended on the claim.
Meetings, Outside Core Hours: University employees only	No	
Meetings: With External Visitors	Yes	Where appropriate and practical, University approved catering facilities should be used for entertaining visitors.
		Where it is outside of core hours or a more appropriate venue is required, then the costs can be reclaimed for

Travel and Expenses Policy

		the business meeting. Costs should be appropriate for the University requirement and claims that are considered excessive will be referred to the Head of School/Divisional Head as per 3.3 above.
		There must be a 'reasonably equal ratio' of University staff to visitors. If this exceeds 2:1, then it will be reported as a taxable expense. The impact of this is a c. 50% increase in cost to the Budget Code charged.
		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.
		<i>Please see FAQ 8 for some illustrative examples.</i>
		<i>For information on tax in relation to meals please see FAQ 9 and FAQ 10.</i>
Tips and Gratuities	Yes	These will be reimbursed where in line with the practice of the country where the expense was incurred.
		If the tip is not included on the receipt please clearly detail on the claim.

7.5 Clothing

Category	Allowable Cost?	Comments
Protective Clothing, Safety Clothing or Lab Coats	Yes	The majority of items can be purchased through MyERP/Planon. Where the item can be purchased through MyERP/Planon these systems should be used.
		The majority of items can be purchased through MyERP/Planon. Where the item can be purchased through MyERP/Planon these systems should be used.

7.6 IT Equipment & Phones

Category	Allowable Cost?	Comments
Telephone: Landline	No	This is not an allowable cost.
Mobile Phones: Personal Contract	No	This is not an allowable cost.
Phone: Personal but making University calls	Yes	An itemised phone bill should be provided with University calls identified.
		No associated costs or contract fees can be claimed.
Mobile Phone: Business Contract	No	Phones should be purchased through Telephone Services
		A clear University need should be identified and approval from the School Manager or Divisional Head will be required.

Travel and Expenses Policy

Mobile Phone: Business, Pay-as-you-go	No	Phones should be purchased through Telephone Services .
Mobile Phone and Data: OVERSEAS	Yes	Where it is more cost effective to purchase a short term pay-as-you-go phone or SIM for this type of service in the destination country. Please provide evidence of this when claiming. (Please note: this is only possible on SIM unlocked phones).
		If it not possible to buy a dedicated SIM, staff may claim for costs of using data on a personal mobile phone up to £10/week, except in territories or programmes where the University requires enhanced levels of cybersecurity that prevent the use of personal devices. Staff are responsible for familiarity with these requirements. Claims for additional usage must be supported by receipts.
Broadband	No	This is not an allowable item.
Apps	No	Please contact the IT Service Desk to order software.
Software	No	Software can be downloaded from the University Software catalogue or purchased through the IT Service Desk by submitting a self-service request. For further information, see our guidance on obtaining software .
Personal Desktop Computers	No	IT equipment should be purchased through IT Services For additional information please see as well as FAQ 12 .
Laptop Computers		
Mobile Devices		
Computer Peripherals (in the UK)	No	Please order via MyERP's Marketplace. See IT accessories purchase guidance . Otherwise please contact the IT Service Desk to purchase.
Computer Peripherals (overseas)	Yes	If a member of staff is overseas on University business and unexpectedly has to purchase low-value IT equipment (e.g. a replacement for a faulty mouse), this will cost will be refunded on return. An explanation should be included with the MyERP expense claim.

7.7 Conference, Training and Professional Fees

Category	Allowable Cost?	Comments
----------	-----------------	----------

Travel and Expenses Policy

Individual Professional Membership Fees	By exception	This can be claimed where membership of a professional body is an externally imposed requirement in order to undertake the designated role. <i>Please see FAQ 13 for further clarification.</i>
		Arrangements for reimbursing these costs should be determined and agreed by the Director of Procurement.
Course Registration or Conference Fees	Yes	Please consider methods of purchasing (e.g. using a Purchasing Card rather than personal expenditure) as costs can only be reimbursed once the event has taken place. Please contact your Faculty Finance Team for advice.
		Membership fees can be claimed up to the value of a demonstrated saving on each individual conference fee (or other cost savings), up to the total value of the membership fee. <i>Please see FAQ 14 for further clarification.</i>
Childcare and Caring Costs: Where incidental to Conference or Training Costs	Yes	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.
		These costs can be claimed where caring costs have been incurred as a result of you attending training or conferences, outside of your normal working pattern. It includes childcare and care for vulnerable adults, but excludes care for pets. Please note that there is no central budget for these costs. Claims should be submitted on the MyERP on-line expenses claim in the same way as all other staff expenses. If in doubt, please consult with your School Manager or Divisional Head. Claims are subject to a maximum of £150 per day per training or conference event
		As with any training, every effort should be made by you and your line manager to accommodate it within your normal working hours to avoid extra costs or personal inconvenience.
		Receipts must be submitted when claiming as per HMRC guidance. As such, the care should be provided by a registered business in this instance.
		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. Such cases must be approved by the relevant Head of School/Divisional Head.
		<i>Please see FAQ 15 for further details.</i>

--	--	--

7.8 Gifts, Vouchers and Contributions for Participation in Research Experiments

Category	Allowable Cost?	Comments
Gifts to Staff (Flowers/cards/ vouchers)	Yes	These can be claimed in exceptional circumstances such as sudden or prolonged serious illness, or long service awards to mark 20+ years of service. The maximum limit should normally be £35 per person per event.
		The usual practice is for colleagues to personally donate towards gifts for other staff when they feel it is appropriate (e.g. birthdays/sickness/life events).
Gifts to Hosts	Yes	Where considered reasonable and in line with the practice of the country.
		For gifts >£100 a record of such gifts should be kept by the School/Division in line with the Anti-Corruption and Bribery Policy .
Allowance for Participation in Research Experiments	Yes	Vouchers are recommended, please purchase these through MyERP.
		Please ensure you have adequate secure storage procedures in place prior to ordering vouchers.
		The University has an arrangement with Bristol Pound, these can be ordered through MyERP as a Voucher option.
		These can be provided up to £50 for each visit required.
		If you intend to make payments greater than £50/visit, please contact the Finance Services Tax Team .

7.9 Health Care

Category	Allowable Cost?	Comments
Eye Tests	Yes	Up to £25.
		The University will contribute towards the cost of an eye test for all Display Screen Equipment (DSE) users. Please provide evidence that you are a DSE user using the Eye Test Authorisation Form .
Glasses	Yes	Up to £35.
		Glasses should be primarily for DSE use only, please provide evidence from the Optician to support this when claiming, using the Eye Test Authorisation Form .

Travel and Expenses Policy

		Glasses that are also intended for other purposes (reading/driving etc.) cannot be reimbursed.
--	--	--

7.10 Relocation Expenses

Please see the [Relocation Expenses Policy](#).