Travel and Expenses Policy

Summary

This policy provides guidelines for travel, subsistence, and expenses to support University activities while ensuring compliance with statutory regulations and the University's charitable objectives.

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1. Updates to this policy

1.1. This policy has been updated to clarify definitions.

2. Introduction

2.1. 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.

2.2. 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.

2.3. 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.

2.4. 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.

3. Scope

3.1. This policy applies to all University expenditure and all funding sources.

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

a. Expense claims

b. Corporate credit cards

c. Cash passports

d. Requisitions / purchase orders

e. Petty cash purchases

f. Any other payment methods

3.3. This policy applies to the following groups:

a. All staff

b. All students, and

c. Any persons undertaking University activity. See Appendix 1: 'University activity' for further clarification.

3.4. This policy applies to the following categories of expenditure and activity:

a. Business travel of all modes, including bicycle, rail, car, aeroplane etc.

b. Accommodation while traveling on University business (e.g. hotels)

c. Hospitality

d. Reclaim of expenses incurred on University business.

3.5. Journeys involving teaching or research at the Mumbai Enterprise Campus (MEC) are excluded from this Policy and are subject to a specific policy surrounding this establishment, details of which can be obtained from the MEC.

4. Definitions

4.1. **His Majesty's Revenue and Customs (HMRC):** The UK government department responsible for tax collection.

4.2. **Nil-gain, nil-loss basis**: A financial principle where transactions are conducted without profit or loss.

4.3. **Sanctioned Countries:** Countries subject to official penalties or restrictions imposed by one or more countries.

4.4. **Subsistence**: Refers to the provision of food and drink, and sometimes accommodation, necessary for someone to live or stay somewhere.

4.5. **Academic fares:** Specially negotiated flexible airfares for academic travel, often offering better terms for changes and cancellations.

4.6. **Charity fares:** Discounted travel rates available to charitable or non-profit organisations, often with greater flexibility and lower costs.

4.7. **Duty of care:** The University's legal and ethical responsibility to ensure the health, safety and wellbeing of its staff and students during work-related activities.

4.8. **MyERP:** The University's electronic resource planning system used for ordering goods, submitting expense claims, and managing financial processes.

4.9. **Reconciliation:** The process of reviewing and confirming transactions, such as matching receipts with credit card purchases, for accounting purposes.

4.10. **Business Travel:** Travel that is undertaken for work reasons, and excludes travel between customary places of work. Journeys between campuses within Bristol are excluded.

4.11. **Travel to work/commuting**: Travel to customary work locations, including travel from home to work locations, and travel between customary places of work.

4.12. **Customary places of work**: Place or places at which an employee regularly performs the work duties.

5. Responsibilities

5.1. **Finance Services**: Are responsible for processing all expense claims promptly. Ensuring that expenditure is in line with any funder's terms and conditions. Finance Services will refer non-compliant or unreasonable expenditure to the relevant Head of School or Divisional Head for a final decision.

5.2. **Budget Holder**: Is responsible for ensuring that the expense claim is appropriate to the University's needs before authorising the claim. Ensuring that expenditure is allowable within the budget being charged.

5.3. **Claimant**: Must submit claims at the earliest opportunity and no later than eight weeks after the expense has been incurred. Receipts must be provided for all items with specific instructions for lost or non-English receipts. Written approval from the School Manager or Divisional Head must be included for items over £10 without receipts.

5.4. **School Manager/Divisional Head**: Must provide written approval for exceptions to the policy due to a demonstrable and clear business need, or a reasonable adjustment due to an access need under the Equality Act 2010.

5.5. **Director of Procurement**: Responsible for the contract management of the Travel Management Company (TMC), including the removal or suspension of certain

services or types from the TMC and communicating these changes to Schools and Divisions.

6. Compliance

6.1. The claims that include costs that are not eligible under this policy won't be reimbursed, other than under the circumstances described in section 6.3 and section 6.5.

6.2. 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.

6.3. 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.

6.4. 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.

6.5. If you are unsure whether your expenditure will comply with the policy please contact your Faculty Finance Team and/or School Manager or Divisional Head, or their nominated delegate, to discuss it before making any bookings or commitments.

6.6. 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.

6.7. Abuse of this policy may be dealt with using the University's conduct procedure (Ordinance 10) and/or the University's Fraud Policy.

7. General principles

Travel costs

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

Receipts

7.2. 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:

a. 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.

b. 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.

7.3. 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.

7.4. 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 trough the reconciliation (coding) task, receipts only need to be retained until the item is fully approved.

7.5. Only costs relating to University activities will be reimbursed.

Allowable expenditure

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

The impact of business travel

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

a. join meetings remotely (e.g. by video conference)

b. take public transport instead of going by car or taxi

c. travel by rail instead of air

d. fly Economy rather than higher classes where feasible

e. choose more efficient routes and/or aircraft where possible

7.8. Low emission travel options (b and c in the list 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.

Travel management company

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

7.10. The contracted TMC offers a range of benefits:

a. 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.

b. 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.

c. The TMC can advise on travel to Sanctioned Countries or Countries where the Foreign Commonwealth Office has given travel advice.

d. 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.

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

7.12. 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).

Suppliers

7.13. 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 £2,000, and it is likely to be a ‘one-off’ order, a Corporate Credit Card can be used.

Third parties

7.14. 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-bribery policy.

Foreign currency transactions

7.15. 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.

7.16. 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.

7.17. 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.

7.18. Finance Team staff may request personal credit card or bank statements as evidence of exchange rates, in addition to the original receipts.

8. Making or authorising a claim

Points for claimants to be aware of

8.1. 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.

8.2. The University asks that an expense claim should be submitted no later than 8 weeks after the expense has been incurred. To ensure timely and accurate processing of expense claims, the following guidelines must be adhered to:

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

b. 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.

c. 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.

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

8.4. 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.

8.5. 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.

8.6. To make an expense claim under a previous version of this policy, please contact uob-policymanager@bristol.ac.uk.

Request this policy in an alternative format

If you need this policy in a different format, email uob-policymanager@bristol.ac.uk. In your message, include the format you need, for example: plain text, braille, BSL, large print or audio.

Appendix 1: Frequently asked questions

1. Discretionary funding

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

1.2. **Answer:** 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.

1.3. Question: To whom does this Policy apply?

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

a. Hourly Paid Teachers

b. Honorary Staff

c. Demonstrators

d. Research Visitors

e. Casual Staff e.g. fee claim basis

f. Students on placement

g. Visiting Academics

h. Contractors and Associates

1.5. 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

2. University activity

2.1. Question: What is University activity?

2.2. **Answer:** 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.

3. Obtaining receipts

3.1. **Question: Should receipts be kept? What do I do if the vendor does not issue receipts?**

3.2. **Answer:** 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.

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

a. 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.

b. Booking a venue as part of hosting a conference in Bristol – please see the process for booking conference venues.

c. 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.

d. 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.

e. 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.

f. 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.

4. Reclaiming travel costs

4.1. Question: 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?

4.2. **Answer:** 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.

4.3. 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.

4.4. 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.

4.5. 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.

4.6. **Question: What costs can I claim when travelling to a meeting or temporary workplace from home? (Excluding travel between University campuses within Bristol)**

4.7. **Answer:** 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 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.

4.8. **Question: What costs can I claim when travelling between University campuses within Bristol? How do you define 'Bristol'?**

4.9. Staff are responsible for the costs of travelling to, from and between their places of work. Staff cannot claim for the costs of travelling between University campuses within Bristol.

4.10. For these purposes, 'Bristol' is simply defined by the borders of the City of Bristol. Therefore if an individual is travelling to a location outside of Bristol that is not their normal place of work (e.g. for a meeting in Filton, or Emerson's Green or elsewhere), then these costs can be reclaimed.

4.11. These example questions may help you to consider whether your planned event is an allowable expense.

5. Social events/outside of work

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

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

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

5.4. **Answer:** 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.

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

5.6. **Answer:** 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.

5.7. Question: 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?

5.8. **Answer:** 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.

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

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

6. Catering

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

6.2. **Answer:** 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.

6.3. Question: 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?

6.4. **Answer:** 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.

7. Food/meals expenditure

7.1. Question: When will expenditure on meals result in a tax charge?

7.2. **Answer:** 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.

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

7.4. **Answer:** 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.

8. Safety and health: Food

8.1. Question: How do I ensure that food suppliers are safe?

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

8.3. 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.

8.4. 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.

8.5. Food should not be prepared by staff under any circumstances. This includes, heating, mixing, making sandwiches etc.

8.6. 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.

8.7. 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.

9. IT purchases: Outside of country

9.1. Question: 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?

9.2. **Answer:** 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.

10. Professional membership fees

10.1. Question: When can Professional Membership Fees for individuals be funded by the University?

10.2. **Answer:** 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.

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

10.4. **Answer:** 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.

11. Childcare/caring costs

11.1. Question: Under what circumstances can childcare/caring costs be claimed?

11.2. **Answer:** 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.

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

a. Formal training course or any other activity which is designed to 'impart, instil, improve or reinforce (certain) knowledge, skills or personal qualities.'

b. 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.

c. Training can be delivered internally or externally, on a part-time or full-time basis .

d. 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.

e. A wide range of practical and/or theoretical skills will qualify for exemption so long as the skills are relevant to the employee.

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

11.5. 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.

11.6. 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.

Appendix 2: Travel expenses

Quick navigation links

- Road travel: Private vehicles, Charges, offences and fines, Public transport and taxis
- Rail and tube: Transport cards, Rail travel conditions
- Air: Air travel conditions
- Sea: Ferry crossing
- Additional travel costs: Insurance, Visas, permits and passports
- Health: Medical relating to travel
- Accommodation
- Additional travel information

1. Road travel: Private vehicles

Car

Table 1: Car mileage allowable costs

Category	Allowable Cost?	Rate	Comments
Car Mileage: Private vehicles only	Yes for business travel only	45p per business mile	For the first 10,000 miles in any tax year (6th April – 5th 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, 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. Car Mileage costs cannot be reclaimed for journeys between an employee's customary places of work, or for business travel between campuses within Bristol.

Table 2 Car mileage allowable costs continued

Category	Allowable Cost?	Rate	Comments
Car Mileage: Private vehicles only	Yes for business travel only	25p per business mile	After first 10,000 miles claimed in any tax year (6th April – 5th April following year) up to 25p per mile can be claimed.
Car Mileage: Leased Elective Vehicles	Yes for business travel only	7p per business mile	HMRC maintains a distinct set of allowable charges for leased electric vehicles deemed to be company cars.
Passengers carried	Yes for business travel only	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
Fuel Costs: travel in private vehicles	No		Mileage rates should be used rather than submitting receipts for fuel costs.

Motorcycle

Table 3: Motorcycle mileage allowable costs

Allowable Cost?	Rate	Comments
Yes for business travel only	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. Motorcycle Mileage costs cannot be reclaimed for journeys between an employee's customary places of work, or for business travel between campuses within Bristol.

Cycle

Table 4: Cycle mileage allowable costs

Allowable Cost?	Rate	Comments
Yes for business travel only	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. Cycle Mileage costs cannot be reclaimed for journeys between an employee's customary places of work, or for business travel between campuses within Bristol.

Vehicle Rental: Fuel costs and hire charge

Table 5: Vehicle rental milage allowable costs

Allowable Cost?	Comments
Hire of cars and other motor vehicles	
Yes for business travel only	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. 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. Vehicles cannot be hired for journeys between an employee's customary places of work, or for business travel between campuses within Bristol.
Hire of e-scooters, electric bicycles and non-electric bicycles	
Yes for business travel only	Claims for the hire of an e-scooter, an electric bike or a non-electric bike for business travel can be reclaimed.. Employees must meet the regulatory and commercial requirements of the schemes (e.g. driving licence, helmets etc). Costs of hiring these vehicles cannot be reclaimed for journeys between an employee's customary places of work, or for business travel between campuses within Bristol.

University pool vehicles: Fuel costs

Table 6: University pool vehicles mileage allowable costs

Allowable Cost?	Comments
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.

2. Road Travel: Charges, offences and fines

Car parking/toll charges

Table 7: Car parking and toll charges allowable costs

Allowable Cost?	Comments
Yes for business travel	Parking and toll charges will be reimbursed for business travel only. This includes travel between locations that are not employee's customary place(s) of work. For instance, a journey to take part in a meeting at a location where the employee does not usually work constitutes business travel. The costs of journeys between campuses within Bristol cannot be reclaimed.
No for travel to work	Parking and toll charges cannot be reimbursed for travel to an employee's place of work. Employees are expecting to make their own arrangements to travel to their place of work. The costs of travel between customary places of work cannot be reimbursed. For instance, if an employee is scheduled to work in different campuses on the same day, the employee is responsible for the costs of travel between these locations.

Clean Air Zone (CAZ) charges and fines

Table 8: Clean Air Zone (CAZ) allowable charges and fines

Category	Allowable Cost?	Comments

Clean Air Zone (CAZ) charges	Yes for business travel only	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.
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

Table 9: Motoring offence charges

Allowable Cost?	Comments
No	Motoring Offences (e.g. parking fines, speeding fines etc) are not allowable costs.

3. Road travel: Public transport and taxis

Bus/Coach

Table 10: Bus/coach allowable costs

Allowable Cost?	Comments
Yes	Claim for the fare paid when travelling by bus or coach for a University business journey. The cost of a ticket or 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. The costs of travel to/from work cannot be reimbursed. For instance, if a member of staff lives or parks near one campus and works in another they could not claim the costs of travel to their place of work. The costs of travel between customary places of work within Bristol cannot be reimbursed. For instance, if an employee is scheduled to work in different campuses on the same day, the employee is responsible for the costs of travel between these locations. The costs of journeys between campuses within Bristol cannot be reclaimed. The costs of travel between places of work in Bristol and North Somerset can be reclaimed if this has been agreed in advance with the School or Department, such as encouraging the use of the U2 bus.

Taxi

Table 11: Taxis allowable costs

Allowable Cost?	Comments
Yes for business travel only	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. The costs of taxi journeys cannot be reclaimed for journeys between an employee's customary places of work, or for business travel between campuses within Bristol.

4. Rail and tube: Transport cards

Oyster card, or equivalent, top ups: Using personal cards

Table 12: Oyster card (Personal cards) allowable costs

Allowable Cost?	Comments
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

Table 13: Oyster card (Business card) allowable costs

Allowable Cost?	Comments
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

Table 14: Rail cards or equivalent allowable costs

Allowable Cost?	Comments
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.

5. Rail and tube: Rail travel conditions

5.1. 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.

5.2. Travel should be booked as early as possible to take advantage of any reduced advance fares.

5.3. Standard is the expected class of travel for all rail journeys under three hours. Higher classes are permitted under specific conditions.

5.4. 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 under 3 Hours

Table 15: Rail journey under 3 hours allowable costs

Class	Conditions
Standard	The cost of rail travel cannot be reclaimed for journeys between an employee's customary places of work, or for business travel between campuses within Bristol.
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 Trustees who has been appointed to chair a Committee of the Board and is not remunerated by the University.

Rail journey 3 hours +

Table 16: Rail journey 3 hours plus allowable costs

Class	Conditions
First	Where the intent is to work for the duration of the rail journey (within normal working hours).

Light rail e.g. Underground

Table 17: Light rail e.g. Underground allowable costs

Class	Conditions
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

Table 18: WiFi allowable costs

Class	Conditions
N/A	These costs are allowable when needed to work on University activity on a train.

6. Air: Air travel conditions

6.1. Before booking air travel please refer to the Impact of Business Travel (sections 7.7 and 7.8 within General Principles of the Travel and Expenses policy).

6.2. 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.

6.3. Economy is the expected class of travel for all flights. Higher classes are permitted under specific conditions.

6.4. The appropriate class of flight should be considered separately for the outbound and inbound legs of each journey.

<u>Flight duration under 6 hours</u>

Table 19: Under 6 hours allowable costs

Class	Conditions
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 request.

Flight duration 6 hours +

Table 20: 6 hours + Economy, Premium economy and Business class allowable costs

Class	Conditions
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.

Table 21: 6 hours + First class allowable costs

Class	Conditions
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

Table 22: Excess baggage allowable costs

Class	Conditions
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.

Lost baggage/personal items

Table 23: Lost baggage/personal Items

Class	Conditions

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 change

Table 24: Seat allocation change allowable costs

Class	Conditions
Allowable	This is an allowable cost.

7. Sea: Ferry crossing

Fare only

Table 25: Ferry crossing fare only allowable costs

Allowable Cost?	Comments
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. Other ferry travel must be booked through the University contracted Travel Management Company unless the required itinerary can only be arranged by an alternative method.

Accommodation

Table 26: Ferry crossing accommodation allowable costs

Allowable Cost?	Comments
Yes	For crossings over 6 hours standard cabin accommodation can be booked.

8. Additional travel costs: Insurance

Travel insurance: Staff and volunteers

Table 27: Travel insurance for staff and volunteers allowable costs

Allowable Cost?	Comments
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: Associates

Table 28: Travel insurance for associates allowable costs

Allowable Cost?	Comments
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.

9. Additional travel costs: Visas, permits and passports

Overseas Travel

Table 29: Overseas travel and work visas/permits

Allowable Cost?	Comments
Yes	These can be purchased through the Travel Management Company.

UK immigration

Table 30: Visa-related allowable costs

Allowable Cost?	Comments
Yes	Please see work visa/permits information. Relocation support | Working at Bristol | University of Bristol

Passport

Table 31: Passport allowable costs

Allowable Cost?	Comments
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.

10. Health: Medical relating to travel

Medical costs relating to travel

Table 32: Medical allowable costs relating to travel

Allowable Cost?	Comments
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.

11. Accommodation

Hotel/accommodation overnight

Table 33: Hotel/accommodation allowable costs

Allowable Cost?	Comments
Yes	Maximum rates per night, per room: **£250 UK excluding London** **£350 London** **£350 Rest of the world** Hotel rates for cities and popular conference venue locations will see a high variability in pricing. This is driven by availability. We advise booking as far in advance as practical using flexible reservations, which allow for cancellations, where possible. This should comprise of a standard room with private bath/shower room. 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. Accommodation must be booked through the University contracted Travel Management Company unless the required itinerary can only be arranged by an alternative method. Expense claims will be accepted but please note that reimbursement will not be made in advance of travel. 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.

Room letting accommodation

Table 34: Room letting allowable costs

Allowable Cost?	Comments
No	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.

Staying overnight with friends/family

Table 35: Staying with friends/family allowable costs

Allowable Cost?	Comments
Yes	A gift for the host of up to £15 can be claimed.

Meals when away on university activity

Table 36: Meals when away allowable costs

Allowable Cost?	Comments
Yes	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. Journeys involving teaching or research at the Mumbai Enterprise Campus (MEC) are excluded from this Policy and are subject to a specific policy surrounding this establishment, details of which can be obtained from the MEC.

	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. Please ensure that you are aware of any external rules, e.g. funders of research grants, which may have greater restrictions. 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.

Other costs: Relating to accommodation

Table 37: Other allowable costs

Category	Allowable Cost?	Comments
Mini Bar	No	These are not allowable costs
Newspapers	No	These are not allowable costs
Toiletries and Make Up	No	These are not allowable costs
Pay-as-you-go TV	No	These are not allowable costs
Hiring Videos or Games	No	These are not allowable costs
Use of Leisure Facilities	No	These are not allowable costs
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.

12. Additional travel information

Spouse/partner expenses

12.1. 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.

12.2. 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. These costs may also be reclaimable through the Access to Work Scheme.

12.3. 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

12.4. 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.

12.5. 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.

12.6. Please see University Travel Insurance for more information.

Appendix 3: Other expenses

Quick navigation links

- Food, drink and entertaining
- Clothing
- IT equipment and phones
- Conference, training and professional fees
- Gifts, vouchers and contributions for participation in research experiments
- Healthcare
- Relocation expenses

1. Food, drink and entertaining

Social staff functions (including Christmas parties)

Table 38: Social staff functions allowable costs

Allowable Cost?	Comments
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 person. The usual practice is for colleagues to make a contribution towards cost.

Meetings: Core hours (university employees only)

Table 39: Meetings, core hours: university employees only allowable costs

Allowable Cost?	Comments
Yes, when this benefits the University's objectives	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. The total cost of catered events should not exceed £20 per person per event. Catering costs should generally not exceed £150 per person per year (per Division/Department). Please follow the guidance published in the How To Buy Guide for Delivered Catering Catering can be purchased where it supports the University's objectives and can be funded from existing budgets.

	Schools and Divisions must fund all delivered catering from existing budgets under their control (i.e. there is no additional central budget). Food should not be ordered for ordinary business meetings such as regular team meetings. Spend on delivered catering is monitored by the University Procurement Team for compliance with this policy. 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. Orders for Delivered Catering should be made through the eServices function of the University's electronic marketplace.

Table 40: Meetings, core hours: university employees only continued

Allowable Cost?	Comments
Yes, when this benefits the University's objectives	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: a) 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). b) The number of people participating (e.g. catering is likely to be more beneficial to larger rather than smaller events). c) The time of day. d) The length of the event. e) Value for money, and keeping discretionary costs of a minimum. f) Avoiding expensive delivery charges associated with meetings of small numbers of people

	g) Whether the intended outcomes could be better achieved without the provision of food at an event.

Table 41: Meetings, core hours: university employees only continued

Allowable Cost?	Comments
Yes, when this benefits the University's objectives	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. 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). 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. Please state 'University employees only' and the number that attended on the claim.

<u>Meetings: Outside core hours (university employees only)</u>

Table 42: Meetings outside core hours: University employees only allowable costs

Allowable Cost?	Comments
No	This is not an allowable cost

Meetings: External visitors

Table 43: Meeting with external visitor's allowable costs

Allowable Cost?	Comments
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 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. 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.

Tips/gratuity

Table 44: Tips and gratuities allowable costs

Allowable Cost?	Comments
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.

2. Clothing

Protective clothing, safety clothing or lab coats

Table 45: Protective clothing, safety clothing or lab coats allowable costs

Allowable Cost?	Comments
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.

3. IT equipment and phones

Telephone: Landline

Table 46: Telephone: landline allowable costs

Allowable Cost?	Comments
No	This is not an allowable cost.

Mobile phones: Personal contract

Table 47: Mobile phones: personal contract allowable costs

Allowable Cost?	Comments
No	This is not an allowable cost.

Phones: Personal but making university calls

Table 48: Phones: personal but making university calls allowable costs

Allowable Cost?	Comments
Yes	An itemised phone bill should be provided with University calls identified. No associated costs or contract fees can be claimed.

Mobile phone: Business

Table 49: Mobile phone business contract and pay as you go allowable costs

Category	Allowable Cost?	Comments
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.
Business Pay- as-you-go	No	Phones should be purchased through Telephone Services.

Mobile phone and data: Overseas

Table 50: Mobile phone and data overseas allowable costs

Allowable Cost?	Comments

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

Table 51: Broadband allowable costs

Allowable Cost?	Comments
No	This is not an allowable item.

Apps

Table 52: App allowable costs

Allowable Cost?	Comments
No	Please contact the IT Service Desk to order software.

Software

Table 53: Software allowable costs

Allowable Cost?	Comments
No	Software can be downloaded from the University Software catalogue or purchased through the IT Service Desk by submitting a self-service request.

Computers

Table 54: Computers: desktop and laptop allowable costs

Category	Allowable Cost?	Comments
Personal Desktop Computers	No	IT equipment should be purchased through IT Services.
Laptop Computers	No	IT equipment should be purchased through IT Services.

Mobiles phone device

Table 55: Mobile phone devices allowable costs

Allowable Cost?	Comments
No	IT equipment should be purchased through IT Services.

Computer peripherals

Table 56: Computer peripherals UK and overseas allowable costs

Category	Allowable Cost?	Comments
UK	No	Please order via MyERP's Marketplace. See IT accessories purchase guidance. Otherwise please contact the IT Service Desk to purchase.
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.

4. Conference, training and professional fees

Individual professional membership fees

Table 57: Individual professional membership fees allowable costs

Allowable Cost?	Comments
By exception	This can be claimed where membership of a professional body is an externally imposed requirement in order to undertake the designated role. Arrangements for reimbursing these costs should be determined and agreed by the Director of Procurement.

Course registration or conference fees

Table 58: Course registration or conference fees allowable costs

Allowable Cost?	Comments
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.

Childcare and caring costs: Where incidental to conference or training costs

Table 59: Childcare and caring costs: where incidental to conference or training costs allowable fees

Allowable Cost?	Comments
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.

5. Gifts, vouchers and contributions for participation in research experiments

Gifts to staff (flowers/cards/vouchers)

Table 60: Gifts to staff allowable costs

Allowable Cost?	Comments
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

Table 61: Gifts to hosts allowable costs

Allowable Cost?	Comments
Yes	Where considered reasonable and in line with the practice of the country. For gifts >£200 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

Table 62: Allowance for participation in research experiments allowable costs

Allowable Cost?	Comments
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.

6. Healthcare

Eye tests

Table 63: Eye test allowable costs

Allowable Cost?	Comments
Yes	Up to £30. 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

Table 64: Glasses allowable costs

Allowable Cost?	Comments
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. Glasses that are also intended for other purposes (reading/driving etc.) cannot be reimbursed.

7. Relocation expenses

7.1. Please see the Relocation Expenses policy.