THE UNIVERSITY OF EDINBURGH

Payment for Staff Expenses



Name (BLOCK CAPITALS) (Please state Prof., Dr., Mrs., Miss, Ms., Mr)			FOINBU
Staff Number			
Email			
Address (BLOCK CAPITALS) Preferred payment method is by BACS			
Sort Code			
Account Number			
EXPENSE DETAILS Fares (air, bus, train, taxi, etc.)		Total Cost (£)	
Mileage Allowance miles @ p per mile			
Engine Capacity litres			
Subsistence/Other Expenses			
Total claimed			
Less: Cash Advance			
Total payable			
CODING DETAILS			Finance Dept Only
Travel Cost Centre Account Code	Job Code	Gross Amount (£)	VAT
			ZE
Subsistence/ Cost Centre Account Code	Job Code	Gross Amount (£)	21
Other			VAT
Expenses			SU
			SU
			SU
			SU
Less Advance CR			FV
NB. Total payable from Expense Details must equal Tota	al here →		EX
			TOTAL
DECLARATION			
I certify that the expenses above were incurred by me i	n connection with		
my visit to ——————————————————————————————————			
on (date)			
for the purpose of			_
In the case of a Research Grant/Contract these are allo	wable expenses under the	Terms and Conditions set by	the sponsor.
Signed (claimant)	Da	te	
Authorised		sition	
(Head of Department, budget holder or designated Final		thorised signatory)	
FINANCE DEPARTMENT USE ONLY (ADVANCES REFUN	ID)	1	
Refund DR			

Revised January 2018 (See overleaf for conditions)

CONDITIONS

- 1. The University's Expenses policy was updated on 1st December 2017. Please refer to the <u>University's Expenses</u> policy that sets out the rules for claiming travel, accommodation, subsistence and other expenses incurred in connection with University purposes. Key sections of the policy are detailed in points 3 to 25 below.
- 2. This form must be used by staff for the reimbursement of advances as this cannot currently be processed using the online expenses system, eExpenses. Please refer to the <u>Advances procedure</u>.
- 3. Section 1.3: The policy applies to all expenditure. This policy takes precedence unless more restrictive financial limits are stipulated by the funder (for example, a research grant).
- 4. Section 2.1: Responsibility for compliance with this policy rests with staff making claims ("the claimant") for the reimbursement of expenses and their approving budget holder or a designated Finance Manager ("the authoriser").
- 5. Section 2.4: The University will reimburse claimants for expenses which they wholly, necessarily and exclusively incur in the course of official University purposes. Only actual costs which are incurred as part of the University's purposes will be reimbursed.
- 6. Section 3.2: Claimants and authorisers must aim to ensure that economy, efficiency and effectiveness are achieved in respect of all expenses incurred without compromising personal safety.
- 7. Section 3.3: The majority of business expenditure must be incurred through University procurement routes, primarily purchase orders. Unless there are exceptional circumstances, goods or services must not be incurred directly by claimants and claimed on expenses.
- 8. Section 4.1: Where possible, claims must be submitted and approved for payment on the online expenses system, eExpenses. All expenses must be recorded, clearly itemised and accurately coded on the eExpenses system or manual claim form. Proxy users may input online expense claims on behalf of the claimant. Guidance on eExpenses can be found on the Finance WIKI.
- 9. Section 4.4: All claims for expenses should be made promptly. Claimants should submit expense claims within three months of the expense being incurred except where there is an acceptable reason for delay.
- 10. Section 4.6: All receipts (for example, itemised bills or invoices) showing proof of payment must be attached to the manual claim form for approval. Original receipts must be retained if it is a funder requirement. Mileage claims do not require a receipt.
- 11. Section 4.7: Foreign currency payments should be converted to sterling at the nearest applicable exchange rate to the date of the transaction and claimed in sterling including any charges. Where a foreign currency payment is made using a credit or debit card, the actual cost in sterling will be reimbursed.
- 12. Section 4.8: Where a business case can be made to the budget holder, and with prior agreement of the Finance Department (please email FIRST.Finance@ed.ac.uk giving a minimum of two weeks' notice), an advance on expenses can be made to staff. For advances of expenses for research grants, please contact your local Research Grants Administrator. The budget holder is accountable for managing the recovery of the advance and expenses funded from an advance are subject to the same terms of this policy. Guidance on advances can be found on the Finance website.
- 13. Section 5.1: The University will reimburse the costs of necessary travel for University purposes. The University will not reimburse the costs of ordinary commuting or private travel.
- 14. Section 5.2: Overseas travel which gives rise to an expense claim may only be undertaken with the pre-approval of budget holder.
- 15. Section 5.5: Claimants must use standard class rail travel and economy class air travel other than for disability, impairment or other health-related reasons. Public transport should be used in the first instance. Where this is not practical, for safety reasons or complexity of journey, taxis can be used.
- 16. Section 5.7: Internal flights (i.e. UK mainland) are only permitted if they are cheaper than rail (lowest cost option), if rail travel is unable to get you to your destination in time but a flight can or for disability, impairment or other health-related reasons. Economy class for internal flights must be used. Business class, and first class are not allowed.
- 17. Section 5.9 & 5.11: Travelling alone by private car is an expensive option and must only be used where no reasonable alternative is available. Where staff choose to use their own private vehicle for University purposes, it is the staff member's responsibility to ensure the car has the appropriate business insurance cover. The use of private cars for long journeys (i.e. over 100 miles for a return journey) is not normally economic. Exceptions are where there are a number of passengers, heavy or bulky equipment is carried, there are multiple destinations or public transport is impractical.
- 18. Section 5.10: Where business mileage is being claimed, the start point, destination and number of miles must be included on the expense claim. Approved mileage rates for cars, motor cycles and bicycles, for expense claims can be found at the HMRC website.
- 19. Section 5.14: The University has a travel insurance policy for staff who are required to travel for University purposes. Cover is not automatic and must be arranged with the Insurance Office for all foreign travel by applying online. If travel within the UK involves a trip by air or an overnight stay, the University's travel insurance cover is

- recommended.
- 20. Section 5.15: A travel risk assessment may be required before overseas travel is undertaken. A risk assessment must be completed before any trip is undertaken with students. The Insurance Office will advise you if a risk assessment is required. The assessment is completed in consultation with the Insurance Office (insurance@ed.ac.uk or +44 (0)131 650 9154).
- 21. Section 5.16: The University is committed to reducing its overall impact on the environment and has set challenging but achievable carbon reduction targets around University business travel which can be found in the Climate Strategy 2016-2026, *Zero by 2040*. As University travel accounts for a significant proportion of the University's carbon emissions, all travellers can contribute to achieving these targets by considering the alternatives.
- 22. Section 6.2: The actual costs of personal incidental expenses such as newspapers, private calls, laundry, non-alcoholic drinks, etc. can be claimed provided that the total amount spent on such items amounts to no more than £5 per night (where the night is spent in the UK) or £10 per night (where the night is spent outside the UK). Receipts are required. This is not a round sum per diem allowance claimed for nights away from home.
- 23. Section 7.1: Actual subsistence costs incurred can be claimed and itemised bills and proof of payment must be provided.
- 24. Section 7.5: The cost of alcohol consumed as part a meal will not be reimbursed.
- 25. Section 8: Please refer to the <u>University's Expenses policy</u> for guidance on entertaining.
- 26. The Finance Department will review claims for compliance with these conditions. The responsibility of the claimant and the authoriser is to ensure that, to the best of their knowledge, the claim is compliant with the conditions listed. Any unusual or significant items will be referred by Finance to Internal Audit for investigation.
- 27. For advice on the conditions of claiming expenses listed here, please contact FIRST.finance@ed.ac.uk or phone our helpline, +44 (0)131 651 4581, between 9am-5pm, Monday to Friday.

ANALYSIS OF EXPENDITURE (claimant must complete)

Description of Expenditure	Travel	Mileage	Subsistence/ Other	Total
TOTAL				