UNIVERSITY OF DUNDEE STAFF REIMBURSEMENT POLICY

1 Introduction

1.1 All financial operating policies/procedures are governed by the principles set out in the Financial Regulations, which are approved by Court. See: https://www.dundee.ac.uk/media/dundeewebsite/finance/documents/regulations/financial_regulations.pdf

1.2 This policy and subsequent updates are approved by Senior Management Team.

1.3 This policy applies to all members of staff of the University of Dundee and its subsidiaries, regardless of the source of funding for the travel.

1.4 The objective is to reimburse claimants promptly for expenses properly incurred on University business.

1.5 The policy complies with statutory legislation and HM Revenue & Customs (HMRC) regulations. It is designed to ensure that no taxable benefit is paid which would lead to a tax liability for either the University or the member of staff. Reimbursement shall only be for actual additional costs necessarily and reasonably incurred by claimants when they are away from home or their normal place of work on University business.

1.6 All those travelling on University business have an obligation to achieve an appropriate balance between value for money, practicality, and environmental impact.

1.7 Flights, hotels and rail travel should be booked through the University’s travel provider with a purchase order placed using PECOS (where available).

1.8 Equipment, supplies and services should be purchased through the University’s procurement processes and are not reimbursable through a staff claim.

1.9 Where required by local rules, approval for travel should be sought from the budget-holder and/or line manager prior to travel.

1.10 Home to work travel will not normally be reimbursed. See section 2.5 for further information.

1.11 Claimants should be aware that travel and expenses claims are potentially disclosable under the Freedom of Information Act.

2 Travel expenses

2.1 Where practicable, public transport should be used where this provides the best value for money.
2.2 Where public transport is practicable but is not used, any claim for mileage will be capped at the cost of public transport.

2.3 Where public transport is not practicable, travel can be by taxi, self-drive car hire or privately owned vehicle.

2.4 Where travel is by privately owned vehicle, reimbursement will be made using HMRC’s approved mileage rates. See: [https://www.dundee.ac.uk/finance/our-services/insurance/](https://www.dundee.ac.uk/finance/our-services/insurance/)


2.6 The cost of travel between home and the normal place of work is not normally reimbursed. In exceptional circumstances, the budget-holder or line manager may authorise reimbursement of home to work mileage. Any mileage approved would nearly always be a taxable benefit and would therefore be reimbursed through payroll under deduction of tax.

2.7 In order to ensure that a taxable benefit is not created, travel claims should be for the lower of:

- actual mileage travelled; and
- mileage from normal work base to place visited and back.

2.8 Reasonable expenses incurred on parking, tolls, congestion charges etc may be claimed. Receipts or other documentary evidence should be attached to the claim form.

2.9 Where it represents the best value for money, staff may arrange to hire a self-drive car. For details of the contracts, see: [https://secure.dundee.ac.uk/procurement/dp/contracts/index.htm#travel](https://secure.dundee.ac.uk/procurement/dp/contracts/index.htm#travel)

2.10 Staff are expected to travel second class by train and economy class by air.

2.11 Air travel within or from the UK should always be booked through the University’s travel provider with a purchase order placed using PECOS. Air travel in country should also be booked this way wherever possible. Reimbursement will only be made where this is not possible.

2.12 Staff may not specify a particular carrier, for instance in order to gain Air Miles or other loyalty points. Any Air Miles accrued from travel on University business must only be used to offset the costs of future official journeys.

2.13 When arranging travel, the University encourages claimants to use the mode of travel that results in the least environmental impact. Government advice on reducing the environmental impact of business travel can be found at: [http://www.businesslink.gov.uk/bdotg/action/detail?itemId=1080531314&type=RESOURCES](http://www.businesslink.gov.uk/bdotg/action/detail?itemId=1080531314&type=RESOURCES)
2.14 Where spouses, partners or other persons unconnected with the University intend to participate in a trip, this must be clearly identified in advance and agreement to the reimbursement to the University of the expected costs shall be obtained in advance of travel.

2.15 In order to comply with HMRC regulations, where a business trip is extended for personal reasons, it must be clearly demonstrated that University business was the primary purpose of the visit and the incremental costs relating to the extension must be paid by the member of staff. University insurance does not cover the extension of a business trip for personal reasons.

3 Accommodation

3.1 Where overnight accommodation is required, it is expected that members of staff will obtain accommodation at the most economical rate available.

3.2 Where possible, staff should use hotels at which discounts have been negotiated by the University or on its behalf and/or to book accommodation using the University purchase order system, either directly or using the University’s travel agent, or purchasing card.

4 Subsistence

4.1 Subsistence covers the cost of meals/drinks consumed while away on University business. The claim should be for the actual expenditure incurred.

4.2 All claims for subsistence must be supported by receipts. Debit/credit card statements/customer copies do not constitute itemised receipts.

4.3 Gratuities will be fully reimbursed for subsistence costs incurred abroad. In the UK gratuities will be reimbursed up to a limit of 10%. Gratuities are included in the maximum amounts.

4.4 The cost of alcoholic drinks are not reimbursed unless external guests of the University are present.

5 Other expenses

5.1 The following should be ordered/paid directly by the University and will not be reimbursed: equipment, other supplies, services, payments to volunteers, payments for casual work.

5.2 The following are not allowable and will not be reimbursed: costs of gifts in lieu of accommodation (unless a receipt is provided); bank/credit card interest; costs relating to spouses, partners, children or other family or friends; child care; pet care; clothing; pharmaceuticals (except preventative measures eg inoculation, malaria tablets).

5.3 The following may be reimbursed under specific circumstances but reimbursement is likely to be taxable: calls from personal mobile; rental of or calls from personal landline; broadband charges.
6 Gifts and Hospitality

6.1 It is not the policy of the University to purchase gifts for external organisations or individuals. However, small value gifts can be given to promote the interests of the University.

6.2 Hospitality for visitors or work contacts may be provided eg for the purpose of discussing specific shared initiatives or developing external connections.

6.3 Detailed receipts must be retained as proof of payment. The claim should indicate the names of all those attending, including University staff and outside guests.

6.4 Where the authorised signatory is one of the party, the claim must be counter-signed by their line manager.

6.5 The acceptance of gifts or hospitality is covered by the University’s Fraud Policy, which can be found at: https://www.dundee.ac.uk/governance/policies/fraud/

7 Advances

7.1 As our processes are designed in order to ensure that reimbursement is made as quickly as possible, advances should not normally be required.

7.2 In exceptional circumstances, staff can apply for advance payment of up to 80% of subsistence costs, subject to a minimum of £50. Advances are not available for travel or accommodation, as these should be paid for directly by the University or by corporate card.

7.3 After returning to the University, a claim for any balance due should be submitted as soon as possible with the advance clearly marked as a deduction on the form.

7.4 Any unused advance must be repaid to the University immediately the staff member returns to work.

7.5 Where foreign currency is required, this can be arranged through the University’s Cash Office.

8 Insurance

8.1 Staff travelling outwith the UK must contact the Finance Office who will issue a cover note containing emergency contact details. For more information see: https://www.dundee.ac.uk/finance/our-services/insurance/

8.2 The University's Vehicle Insurance Policy does not provide insurance cover for the use of vehicles owned by members of staff when used on University business. In such circumstances, staff are required to check with their insurers that their policies provide adequate cover for business use. For more information see: https://www.dundee.ac.uk/finance/our-services/insurance/
9 Reimbursement procedure

9.1 Travel claims should be submitted using the University Staff Claim form, which can be found at: https://www.dundee.ac.uk/media/dundeewebsite/finance/forms/EXP.pdf

9.2 All claims must be submitted for authorisation within one month of returning to the University.

9.3 All claims for reimbursement must be counter-signed by a signatory other than the claimant. This will usually be the authorised signatory on the relevant cost centre. If the claimant is him/herself the authorised signatory, the claim should be counter-signed by his/her line manager. If the claimant is senior to the authorised signatory, the claim should be counter-signed by both the authorised signatory and the claimant’s line manager.

9.4 Payment will be by BACS to the bank account into which salary payments are made.

9.5 Remittance advices will be sent by e-mail to the claimant’s standard University e-mail address.

9.6 Receipts must be submitted for all expenditure.

9.7 Where no receipt is provided, the budget-holder or line manager may by exception authorise the claim. However, this would be regarded by HMRC as a taxable benefit as there is no evidence of costs having been incurred. Therefore, reimbursement would be through payroll and subject to deduction of tax.

9.8 See section 7 for specific procedures regarding advances.