



Travel and Expenses Policy

Outcome requested:	Audit and Risk Committee is invited to recommend approval to Council of the updated QMUL Expenses Policy, and note the process that has been undertaken to review this.
Executive Summary:	<p>University staff are required to be compliant with QMUL policy and procedures in undertaking their duties as employees of QMUL. The expenses policy was last updated in November 2018, and requires an update to reflect inflationary changes since then. The policy has also been reviewed to ensure it remains reflective of current working requirements, and a range of feedback has been sought in this update.</p> <p>Going forwards it is also proposed to delegate to the Chief Finance Officer the authority to review the monetary limits within the policy on an annual basis to reflect inflationary or regulatory changes.</p> <p>This update will apply from the date of the last formal body to approve this: i.e. Council, and will only apply to expenses incurred post this date, there will be no retrospectivity applied.</p>
QMUL Strategy: strategic aim reference and sub-strategies [e.g., SA1.1]	Financial sustainability
Internal/External regulatory/statutory reference points:	Statutory requirements, risk management, HMRC regulations
Strategic Risks:	12 – Cash generation
Equality Impact Assessment:	The expenses policy provides a universal set of rules for all staff of the university to ensure consistency and fairness. As part of this policy review equality impact considerations were reviewed and incorporated into the revised policy.
Subject to prior and onward consideration by:	FIC, ARC, Council March 2023
Confidential paper under FOIA/DPA	No
Timing:	Presented to SET, FIC, ARC and Council on the below dates
Author:	Janice Trounson, Deputy Director of Finance, Financial Control and Systems Thomas Skeen, Director of Finance
Date:	SET 21st February 2023 FIC 7 th March 2023 ARC 13 th March 2023 Council 23 rd March 2023

**Senior Management/External
Sponsor**

Karen Kröger, Chief Financial Officer

Expenses Policy Review and Update

1. Introduction

- 1.1. This policy sets out the rules for claiming and incurring travel, accommodation, subsistence and other expenses, for all staff of the university. The policy is a publicly available document published on the university website. The University is a charity, receives public funds and must demonstrate probity and value for money in all its activities, as well as clearly set out rules and processes and effective controls to demonstrate transparency and accountability. The purpose of this policy is to assist staff to comply with the University's requirements, to understand what can and cannot be claimed for and what is considered reasonable. Compliance with the policy affords staff protection in carrying out their duties, as well as providing a framework within which the University is able to demonstrate to stakeholders and the public that it operates appropriately and efficiently.
- 1.2. In recent years with low levels of inflation, monetary limits as prescribed within the policy have not required annual review or update, however given recent levels of change in prices for various goods and services, this has meant some of the limits as prescribed by the policy require review to ensure university policy remains current and comparable to competitor institutions.
- 1.3. Besides the monetary limits within the policy, the efficacy of the policy has been tested and reviewed by conducting a consultation exercise with a wide range of stakeholders from across the institution. Where feedback was given this has been considered and incorporated in the updated document.
- 1.4. A tracked changes version of the policy is appended to this report to show clearly where changes are proposed to the policy.

2. Monetary Limits

- 2.1. Since the last update of the policy in November 2018, consolidated RPI inflation is in the region of 20%. Monetary limits within the policy have therefore been guided by this level of price increase, but also taking into account feedback from various stakeholders provided. Monetary limits are rounded to the nearest whole pound. Exceptions to this are limits prescribed by HMRC regulation.
- 2.2. Monetary limits within the policy will require annual review moving forwards, as best practice, and reflecting the current economic environment with more volatile changes in pricing for goods and services. It is proposed that authority is delegated to the Chief Financial Officer to review the monetary limits within the policy annually to consider whether to update these in light of inflationary pressures for the relevant expense type. The Chief Financial Officer, considering the wider financial position of the university, will not necessarily make changes to the policy annually to increase the limits as prescribed in the policy.

Queen Mary University of London

Expenses policy

Including travel, accommodation,
subsistence and other expenses

Approved at ~~QMSESET~~: to insert post approval 6 November 2018
Approved by FIC: to insert post approval 13 November 2018
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Approved by Council: to insert post approval 29 November 2018
Prepared by: Deputy Director of Finance, Financial Control & Director of Finance
Version ~~2~~³

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1. Principles

- 1.1. This policy sets out the rules for claiming and incurring travel, accommodation, subsistence and other expenses.
- 1.2. This policy applies to **all staff** of the University, its subsidiary undertakings and any persons on University business, this includes post graduate research students.-
- 1.3. If an external grant or research funder stipulates higher financial limits this University policy will take precedence. The limits prescribed by funders are subject to different regulatory and tax regimes to the University, and the differing financial considerations of funders, however the university must adopt consistent approaches for all its staff for transparency and equity reasons, and to avoid potential reputational risks-- If external funders stipulate lower financial limits then the external funder requirements will take precedence as this will represent the maximum they are willing to reimburse, and for value for money reasons the university will not be able to fund the differential.
- 1.4. The University is a charity, receives public funds and is subject to Freedom of Information requests. It is also subject to considerable external scrutiny from funders and their auditors. The purpose of this policy is to assist staff to comply with the University's requirements, to understand what can and cannot be claimed for and what is considered reasonable. Compliance with the policy affords staff protection from unwarranted accusations as well as helping the University achieve sustainable travel and its value for money objectives.
- 1.5. The University will reimburse staff for expenses which they actually, necessarily and exclusively incur in the course of official University business:
 - only costs which are incurred as part of the University's business will be reimbursed;
 - only actual costs incurred will be reimbursed;
 - all claims for expenses should be: made within 3 months of the date of the expenditure; receipted and approved by line managers/budget holders (or online approvers)
- 1.6. **The University reserves the right to refuse reimbursement for any claim which does not conform to this policy.** The Finance Department will review all claims that exceed mandatory or guideline amounts and refer those who persistently exceed guidelines to the Deputy Director of Finance (DDF). The DDF may ask claimants for their justification and has the right to impose restrictions on current and future claims.
- 1.7. Staff are not expected to be out of pocket or fund University activity but they should expect to be held accountable for their expense claims, to justify and substantiate their claims and to adhere to the mandatory rules and advisory guidelines set out in this policy document.
- ~~1.7.1.8.~~ Wherever possible, staff should look to use the University's in house services: in particular QM Hospitality, rather than external providers. All University activity should take into account full economic costs, and there is a cost to sourcing and arranging external services. Additionally, the university should give priority to inward investment of funds to support its own services.
- ~~1.8.1.9.~~ Staff have a duty to ensure that University funds are applied appropriately and represent value for money.
- ~~1.9.1.10.~~ Abuse of this policy may be dealt with using the University's conduct procedure and/or the University's fraud policy.

~~1.10.1.11.~~ Compliance with this policy will ensure that the member of staff, or the University, does not incur a tax or national insurance liability and that staff need not report expenses on their tax returns. Responsibility for compliance with this policy rests with members of staff making claims for the reimbursement of expenses and their approving line manager/budget holder (or online approvers).

~~1.11.1.12.~~ This policy sets mandatory and guideline rules or financial limits:

- **Mandatory rules or financial limits** must be complied with;
- **Guideline rules or financial limits** set out reasonable levels of expenses. There may be circumstances where staff **and** the approving line manager or budget holder agree to operate outside these guidelines and in all such circumstances this must be subject to prior written agreement with line manager/budget holder.

~~1.12.1.13.~~ This policy will be kept under regular review by the Finance Department, and monetary limits contained within the policy will be updated by the Chief Financial Officer from time to time, under their delegated powers, reflecting inflationary changes to relevant prices.

2. Incurring and Claiming Expenses

- 2.1 There are a number of ways in which business expenses can be incurred or claimed. This policy applies to all business expenses regardless of the method by which they are claimed or the source from which they are funded.
- 2.2 Where existing purchasing channels exist these ~~should~~**must** be used. For example the purchase of laptops; mobile devices and mobile phones should only be made via IT Services; ~~other IT equipment & consumables, stationery etc the Purchase to Pay process with an order raised to an approved supplier should be used, or a Purchasing Card.~~
- 2.3 Payments to individuals in lieu of salary, including payment via vouchers or other reward or incentive, should not be made. Please refer to HR guidance when making payments to individuals.

Purchasing Cards

- 2.4 Purchasing cards are a convenient and cost effective way to procure goods and services, ~~including travel and hotels which are relatively frequent low value transactions not requiring formal tender processes, such as stationery and other consumables.~~ Purchasing cards are held by individual members of staff who are frequent travellers and/or who undertake procurement activities on behalf of a department or school.
- 2.5 When Purchasing cards are used to procure travel, accommodation or subsistence related costs the mandatory and guideline rules and financial limits set out in this policy document apply. The Travel Management Companies (TMC) should be used for travel and accommodation unless an exceptional reason is given not to, for example a Conference event may recommend accommodation which is permissible, though staff and their authorisers must consider the quality and location.

Expense Claims

- 2.6 The University does not expect staff to be out of pocket as a result of undertaking University activity. However, there will be instances where this happens and where a

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purchasing card will not be accepted or the member of staff is not a card holder. In such instances staff should promptly reclaim their out of pocket expenses through the University's expense claims system.

- 2.7 Claims should be made as soon as possible after incurring the cost of the travel/activity. Any claims submitted after 3 months after the purchase of the travel/activity will be declined for payment unless there are exceptional circumstances for the delay.
- 2.8 It is a HMRC requirement for receipts to be retained. All receipts should accompany the expense claim: either scanned, uploaded and attached to online expense claims or if submitted on paper attached to the claim. Missing receipts will delay payment of expenses and will not be reimbursed.
- 2.9 Staff should retain original receipts until the claim has been approved in case further verification is required.
- 2.10 Original receipts will need to be retained if it is a funder requirement, such as expenditure relating to EU funded projects.

Advances

- 2.11 In some circumstances staff travelling overseas may be granted a cash advance to fund business expenses. Typically this applies to countries that do not have a developed financial services infrastructure and that rely on cash to transact business.
- 2.12 Expenses funded from an advance are subject to the same terms of this policy as any other method of funding expenses.
- 2.13 The advance will only be cleared once receipts are received and to the extent the advance was greater than the expenditure the cash returned.
- 2.14 Advances not cleared, either by receipts or reimbursing the money, within one month of the end of the visit the amount will be deducted from the individual's salary.
- 2.14.15 Those wishing to set up an advance should contact accountspayable@qmul.ac.uk

3. Travel

Business Travel

- 3.1 The University's finance website addresses issues such as insurance, procurement, approved suppliers and sustainability. Staff intending to travel are encouraged to refer to these pages ahead of making any travel arrangements.
- 3.2 The University will only reimburse the costs of necessary business travel. This is defined as travel from one workplace to another on University business, enabling staff to perform their work duties.
- 3.3 Payment for the cost of travel between home and the workplace (including week-ends) is only payable in exceptional circumstances when approved by the claimant's line manager/budget holder on advice of the HR Business Partner. Approved home to work journeys are a taxable benefit so should be claimed via the Payroll system and not the Expenses system.
- 3.4 The University will not fund the costs of partners accompanying staff unless the partner is assuming an official University role, such as hosting official receptions, and written line

manager approval has been obtained prior to travel. If a member of staff wishes to extend an overseas visit into a holiday, and/or take family members with them, all non-University business costs must be borne in full by the member of staff.

- 3.5 Air miles and similar reward scheme benefits earned through official travel may be used to “purchase” enhanced facilities on University business travel such as seat or facility upgrades or to obtain access to facilities such as priority booking or departure lounges. They must not be used for personal benefit.
- 3.6 The Travel Management Companies (TMC) should be used for travel and accommodation unless an exceptional reason is given not to, for example a Conference event may recommend accommodation which is permissible, though staff and their authorisers must consider the quality and location.
- 3.7 The contracted Travel Management Companies (TMC) offers a range of benefits such as a reactive emergency response where an incident has occurred and access to a wider range of ticket rates and options than can be found through internet searches. The TMC will also try to price match – it is advised to use the TMC for these reasons.

Value for Money and Sustainability Considerations

- 3.8 In planning and procuring their travel arrangements staff must ensure they achieve best value.
Value for money may be achieved from the choice of service, time of travel, type of ticket and travel agent, and is generally maximised if travel arrangements are booked well ahead. Additionally, those travelling should give consideration to the ‘total cost’ of a trip, including other relevant costs such as accommodation and subsistence. For example, in some cases it can be cheaper to travel the day before a conference and incur an additional night’s accommodation, rather than travelling on the day of a conference at ‘peak’ cost. This should only be considered if appropriate to the individual’s personal circumstances, i.e. this may not be appropriate for those with caring responsibilities.
- ~~3.9~~ The University has established relationships with several approved suppliers and using these contracts for flights, train, ferry, car hire and hotel bookings should help to achieve ‘good value’. Details on contracted travel agents and suppliers can be found here on the university’s website: [Travel and accommodation](#)
- 3.9 However, in very exceptional circumstances, staff may use other arrangements to book their travel where they can demonstrate that this provides better value for money or where the relevant services are demonstrably not provided by the TMC. Time spent searching and booking travel including the potential cost of cancellation should also be factored in when using non-approved arrangements.
- 3.10 Those booking travel should be mindful of sustainability considerations when booking travel. For travel within the UK, rail or coach travel would be anticipated to be used as a default instead of flights except in cases where this is impractical. All those considering travel are expected to consider whether there are alternative options to travelling, to ensure that travel is not excessive and is a genuine business requirement.

Rail & Coach Travel

- 3.11 Travellers should book well in advance and wherever possible take advantage of saver or super- saver tickets.

3.12 Timed returns should always be booked unless it is not possible to estimate with certainty your time of return, in which case open-returns may be booked.

3.13 Travellers are expected to travel **standard class**, however first class travel may be booked where this is cheaper than published standard class fares for timed arrivals and departures (ie not open ended standard class returns) which can be the case depending on the date bookings are made. An explanation will need to be provided.

3.14 Wi-Fi costs will be reimbursed if this is used for University business.

Sea travel

3.15 A standard cabin accommodation is permitted when the crossing is over 6 hours.

Air Travel

3.16 Staff are expected to fly **economy class** for value for money and sustainability reasons, except where there are particular reasons that would make this inappropriate (see below).

3.17 However, in certain circumstances it is permitted to fly in other classes based on the following guidelines and with the specified approvals:

GUIDELINE

Flight Duration	Any flight duration	Over 4 hours and up to 7 hours	Over 7 hours	Not permitted
Class	Economy	Premium Economy	Business	First Class

3.18 The circumstances that can apply to staff travelling other than economy class are:

- where there is a demanding work schedule eg. a short time between a flight landing and the commencement of University duties or where there are multiple flights over an extended period being taken (in particular those flying overnight and then undertaking university duties the next day);
- where a funding sponsor permits higher classes and will reimburse the full cost (excluding first class which is not permitted)
- medical and/or disability grounds;
- where it is cheaper or the same price to fly at a higher grade, excluding first class

3.19 If circumstances warrant flying other than economy class the following apply:

- Any flight, other than economy class, requires the prior written approval of the Head of School/Institute.

3.20 There is usually an additional premium for air travel extras if not booked in advance. Acceptable costs for air travel extras include baggage charges if these are booked in advance.

3.21 Unacceptable cost examples are seat reservation fees and excess baggage charges made at check in if these charges could have been avoided at the time of making the booking.

Motor Vehicles

3.22 The following order of priority should be adhered to when travelling on official business by private vehicle: 1. Hire car and fuel and then 2. Private vehicle.

3.23 Prior authorisation for use of a private vehicle is required and the reasons for use rather than public transport documented.

3.24 Staff will only be reimbursed expenses which they actually and necessarily incur in the course of official travel using their own vehicle. Mileage allowances are paid for the actual distance necessarily travelled, excluding the cost of home to work journeys.

~~3.25 To claim mileage a driver must provide a copy of their current motor insurance and attach this to the claim. Motor insurance must be valid for business use. To claim mileage a driver must confirm that their current motor insurance is valid and permits business use. Budget holders should not authorise any mileage claims unless they have verified that the claimant holds valid motor insurance that permits business use.~~

3.26 Car parking charges, road and bridge tolls and congestion charges associated with business travel will be reimbursed.

3.27 Car parking charges for a member of staff normal work place, speeding fines, parking fines, congestion charge non-payment fines or any other penalties will not be reimbursed.

Hire cars

3.28 Bookings must be made using the University's contracted suppliers. Personal mileage is not permitted. Class M or MPVs should only be hired to accommodate four or more people plus equipment and. Details are available from: [Car Hire](#)

3.29 Actual fuel costs incurred will be reimbursed only if receipts are provided. Drivers should comply with the car rental refuelling policy to ensure that the University does not incur a refuelling fee.

Private vehicle rates

3.30 Claimants using their private vehicle are paid a standard mileage. Current rates applicable ([set by HMRC](#)) are:

MANDATORY

Transport	Miles	Amount
Private Motor Car	Up to 10,000 miles a year	45p
Motor Cycles	All mileage	24p
Bicycle	All mileage	20p
Passenger supplement	Per passenger per mile	5p

3.31 When transporting colleagues to a business event in a private car, the vehicle owner may claim a passenger allowance.

Taxi travel

3.32 Taxi fares may be claimed where no suitable public transport is available, ~~or~~ when travelling in an unknown locality ~~or~~ where public transport is infrequent, or for personal safety reasons.

3.33 Taxi fares may be reimbursed to or from home or from the office to home where the journey commences either before 6.30am or after 9.00pm and where alternative methods of public transport are not readily available. In exceptional cases taxis may be used to travel home for welfare reasons and/or where there are issues of personal safety. Taxi use requires Such cases require the prior written approval of line managers/budget holders, except in circumstances of emergency when this should be sought retrospectively. Approved home to work journeys are a taxable benefit so will be reported to Payroll for inclusion on the individuals P11d disclosure.

3.34 Taxi fares should be recouped through an expense claim.

Tube travel

3.35 Documented individual business journeys can be claimed using evidence from a Transport for London (TfL) account. If your expense has already been incurred you can still access records by opening an account within 7 days of travel.

3.35.36 Alternatively a paper ticket can be submitted in support of the business travel.

4. Accommodation

- 4.1 Employees travelling on business should obtain accommodation in a reasonable quality hotel, taking into account value for money, location convenience and health and safety.
- 4.2 Hotel accommodation varies per location and is demand-driven and typically best rates are obtained when booking well in advance of stays. The university travel management companies should be contacted in the first instance.
- 4.3 The university does not approve the use of AirBnB, or similar, as the University cannot guarantee meetings its Duty of Care requirements to ensure the traveller's safety in this type of accommodation. It is, for instance, unknown if the party offering the accommodation holds relevant insurances and the accommodation may not have been assessed for fire safety, building or wiring codes or have appropriate fire alarms, exits etc. AirBnB are not liable in the event of death or personal injury.
- 4.4 Accommodation provided within five miles of a member of staff's permanent workplace will qualify as a taxable benefit and will be reported to Payroll for inclusion on the individual's P11d disclosure, except in circumstances where employees have been required to book such accommodation in the course of their duties or where they are unable to return home. It would not be expected that such accommodation would be required in the normal course of business.
- 4.5 Allowable hotel expenses include: car parking, Wi-Fi (if used for business purposes), laundry (if staying for 5 or more consecutive nights).
- 4.6 Non-allowable hotel expenses that cannot be claimed for include: pay-as-you-go TV/videos/games, leisure facilities, mini-bar drinks and snacks, newspapers.

UK accommodation rates

4.7 As a guideline accommodation is expected to be of UK 3 star standard. In exceptional circumstances these may be exceeded provided the prior written approval of the budget holder is obtained and both the member of staff and the approving budget holder consider that circumstances warrant the incurrence of higher costs (such as the hotel being the nominated conference hotel – often obtained at a discounted rate).

4.7.8 Value for money principles are a guiding factor when booking accommodation, and in some circumstances it will be more economical and therefore appropriate to book accommodation of a higher standard than 3 star: for example where it can be evidenced that a 4 star hotel is able to be booked at a cheaper rate than 3 star hotel options, or where there are other relevant costs to factor in to assess the cumulative cost of a trip, e.g. meals or travel costs.

Overseas accommodation rates

4.84.9 HMRC provide benchmark scale rate expenses payments for accommodation. This publication should be referred to as a guide of what room costs are expected prior to booking: [HMRC Worldwide Subsistence Rates](#)

5. Subsistence

UK subsistence

5.1 Subsistence costs covering breakfast, lunch and dinner, incurred whilst away from the University should be claimed based on the following limits:

MANDATORY

Subsistence: period of absence	Limit
Over 6 hours but less than 9 hours	£ 10 12
Over 9 hours	£ 40 48

5.2 These limits cover breakfast, lunch and dinner. Claims for teas, coffees and light refreshments that do not accompany breakfast, lunch or dinner are not permissible, however a claim for tea, coffee or a light refreshment in lieu of one of the three meals is permissible. There is Aa maximum of £~~25~~30 for the evening meal. Alcoholic drinks accompanying a meal are included within the allowances, as are tips or gratuities.

5.3 “The University” covers all of its UK campuses and buildings.

5.4 Subsistence cannot be claimed when attending meetings or events at University UK campuses or buildings unless you are required to stay overnight when the subsistence limit for ‘over 9 hours’ set out in the table above applies.

5.45.5 Working lunches where it is necessary to book meetings during normal lunch times for scheduling reasons and where staff attending are therefore provided with a lunch are allowable subject to the lower rate of subsistence specified above. Alcoholic drinks are not allowable, and it would be expected that working lunches would be booked with QM Hospitality in the first instance.

5.55.6 Only actual subsistence costs incurred will be reimbursed. Receipts must be provided for all expenditure claimed.

Overseas subsistence

5.65.7 For overseas breakfast and dinner rates see the HMRC guideline amounts see: [HMRC Worldwide Subsistence Rates](#)

5.75.8 Only actual subsistence costs incurred will be reimbursed. Receipts must be provided for all expenditure claimed.

6. Other Business Expenses

Relocation costs

6.1 Details of the University's relocation scheme are available from HR.

Professional membership subscriptions

6.2 Personal membership subscriptions to professional bodies will not be paid where membership of a professional body is a normal expectation of the individual and role, as specified in the individuals' job description, e.g. Finance professionals may be expected to be a member of an accountancy body so these costs will not be reimbursed. Individuals are normally entitled to obtain tax relief on professional subscriptions they fund themselves provided the professional body is on HMRCs qualifying list: [HMRC qualifying professional bodies](#).

6.3 Subscriptions that are *ex officio*, ie associated with a role rather than an individual, will be paid.

6.4 If subscriptions give access to discounted facilities, conference fees etc, authorising line managers/budget holders may permit their reimbursement on grounds of value for money.

Eyes Tests

6.5 The costs of eye tests are not reimbursable. The University provides free eye tests to staff that use Display Screen Equipment (DSE) on a regular basis; this is carried out through a voucher scheme operated by Health and Safety.

6.6 For further information on how to obtain a voucher for a free eye test: [Eye sight tests](#)

Visas Reimbursement Scheme

6.7 The University has a visa reimbursement and loan scheme for staff. Claims should be made on the appropriate HR form for consideration, please see the intranet for further details.

Passport costs

6.8 Costs of passport applications and renewals will not be reimbursed.

7. Hospitality and Business Entertainment

7.1 **Hospitality is defined** as expenditure incurred in offering meals and refreshments to external visitors to the CollegeUniversity. It is not envisaged that this would be performed off site. The hospitality claim form is a supplementary sheet attached to the expense claim.

7.2 **Business Entertainment** is defined as "the provision of certain goods and services, free of charge to the recipient, designed to foster goodwill and enhance the business relationship between the university and a customer, academic or business partner, or such other third party as may be deemed appropriate".

It is deemed to include the following:

- provision of food and drink;
- provision of accommodation (such as in hotels);
- provision of theatre and concert tickets;
- entry to sporting events and facilities;
- use of university-owned assets such as meeting rooms, sports facilities or vehicles for the purpose of entertaining.

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- 7.3 Business entertainment should, wherever possible, be carried out at the universities own facilities, and requisitioned via Agresso.
- 7.4 QMUL allows members of staff to entertain external third parties, such as an external adviser, outside student, sponsor or colleagues from an external organisation involved in collaborative official business. As a recipient of public funds, with expense claims potentially disclosable under the freedom of information act, it is not anticipated that spend will be excessive and should be fully documented and justified. A maximum of £~~40~~50 per head is permitted, including drinks, unless prior written approval by the Head of School.
- 7.5 Business entertainment expenditure may only be an appropriate use of College-University funds and avoid tax liability if it is incurred wholly, necessarily and exclusively for College-University purposes. A taxable benefit-in-kind charge arises on an employee when he or she is provided in the course of official business with food or drink free of charge and the circumstances surrounding the provision of such food or drink is not in connection with business travel, or entertaining third parties for business reasons (that is, employee-only meetings or functions).
- 7.6 The expense claim must provide details of the organisation being entertained (including the names of the individuals concerned) and the purpose of the entertainment, together with itemised VAT receipts. Claims will not be reimbursed unless this detail is provided.
- 7.7 The authorisation and submission of a claim for entertaining is a declaration that the cost was incurred wholly, necessarily and exclusively for university. Expenditure on Hospitality and Business Entertainment is permissible, but it is the duty of staff and their authorisers to ensure that the expense incurred is appropriate to the occasion. Expenses are not allowable if entertainment is really for social reasons, even if some business topic happens to be discussed.
- 7.8 The ratio of QMUL staff to third party attendees should not exceed 1:3 (i.e. 1 external guest to 3 QMUL employees).
- 7.9 The occasion should not contravene any other QMUL policy; UK or International law such as UK Bribery Act and US Foreign Corrupt Practices Act, and should not include events that could adversely affect the QMUL's reputation.
- 7.10 At all times, staff responsible for arranging entertaining should be aware of the source of funding being used and be able to justify the use of that money on entertaining, rather than on other business use. This includes funds awarded in the form of research grants.
- 7.11 If entertainment is being funded through a research grant it must be specifically allowed by that provider of funds. Any additional rules which are applied by that provider must also be followed.
- 7.12 Working meals off-site are permissible where there is a genuine business need. This may be as a result of the time of day if the event is outside normal working hours, or to enable the use of facilities which are unavailable on QMUL Premises. As mentioned in 7.8 the 1:3 ratio will apply.
- 7.13 Service charges for example in restaurants are mandatory and will be explicit on the receipt, however claims for reasonable gratuities//tips (up to maximum of 10.0% or ~~15~~20% in USA) will only be reimbursed if shown on the receipt. Amounts paid in excess of this are at personal discretion and consequently are not reimbursable by QMUL.
- 7.14 Costs of a spouse, partner or other family member attending any such events will not be reimbursed by QMUL.

- 7.15 All employees should ensure they are familiar with the “Anti-bribery and corruption policy”. This policy applies where ever in the world the employee conducts QMUL business, regardless of local custom and practice. Refer to ARC policy zone http://www.arcs.qmul.ac.uk/policy_zone/index.html

8. Annual Parties & One-off Events

- 8.1 These are events that not in connection with QMUL business activities e.g. Christmas lunches/parties, end of term socials, retirement parties etc.
- 8.2 QMUL will only provide funding of up to £15-25 a head for each member of staff employed in the department who is attending and for one annual departmental event.
- 8.3 In general staff should be expected to contribute to the cost of these events.
- 8.4 Any expenditure on social functions should be approved in advance with the Head of School.
- 8.5 Costs for major staff entertaining functions (for example annual social) should be invoiced directly to QMUL, not entered on individuals' expense claims. The limit in clause 8.2 applies regardless of the payment method.

9. Long Service Gifts & Other Gifts to Staff

- 9.1 QMUL will make a contribution of £250-300 towards a gift for employees after 25 years service. Refer to the HR website: <http://www.hr.qmul.ac.uk/workqm/paygradesrewards/reward/benefits/serviceandretirement/index.html>
- 9.2 This money must be used to purchase a gift and under no circumstances can the employee be given the money.
- 9.3 All gifts or benefits provided to employees are subject to Income tax and National Insurance unless there is a specific exemption.
- 9.4 Gifts to staff for a reason such as a thank you, illness, a birth or marriage, success in exams or leaving and retirement should be funded by staff collections, and will not be reimbursed by QMUL.
- 9.5 QMUL's Financial Regulations http://www.arcs.qmul.ac.uk/policy_zone/index.html detail the guiding principles required by employees in the conduct of public business and the requirements for formal registration of any gifts or hospitality received above a low intrinsic value.