



Aston University

Staff Expenses & Hospitality Guidance

[April 2018]

[This document sets out the guidance for the reimbursement of staff expenses]

[April 2018]

Table of Contents

1	Expense Claims - Overview	2
2	Policy and Guidance Compliance.....	2
2.1	Policy Guidance.....	2
2.2	Policy Compliance	3
3	Items which should not be claimed through the expenses process.....	3
3.1	Items which should be purchased through the preferred travel agents (Key Travel)	3
3.2	Equipment or other items.....	4
3.3	University accommodation	4
3.4	Provision of refreshments during a meeting on University premises.....	4
3.5	Personal mobile telephones & IT related expenses.....	4
3.6	Subscriptions to professional bodies.....	4
3.7	Gifts to staff	4
4	Allowable expenses.....	5
4.1	Subsistence	5
4.1.1	Receipted Subsistence Claims	5
4.1.2	Non-Receipted Subsistence Claims.....	5
4.2	Business travel	6
4.2.1	Rail travel.....	6
4.2.2	Air travel.....	6
4.2.3	Taxis.....	6
4.2.4	Private vehicles	7
4.2.5	Car hire.....	7
4.2.6	Other costs incurred in the course of business travel.....	7
4.3	Advances for travel.....	7
4.4	Accommodation	8
4.5	“Staying with friends” allowance.....	8
4.6	Additional notes for travel overseas	8
4.6.1	Pre-approval form	8
4.6.2	Authorisation	8
4.6.3	Foreign currency expenses.....	9
4.6.4	Other general overseas travel expenses	9
4.6.5	Travel insurance and notification of travel overseas	9
4.6.6	Working days	9
4.7	Working meals elsewhere	10
4.8	Entertainment and hospitality.....	10
4.9	Tips.....	10
4.10	University-specific events.....	10
4.11	Training	11
4.12	Professional subscriptions	12
4.13	Uniforms	12
4.14	Gifts	13
5	Contacts.....	13

1 Expense Claims - Overview

As a general rule, the University reimburses any reasonable expenses wholly, necessarily, and exclusively incurred by an employee in the performance of their duties, provided that the amount claimed is properly authorised and is supported by receipts or other supporting documentation. The Expense and Hospitality Policy and associated Guidance state what allowable expenses are. This policy has been prepared in accordance with Income Tax and National Insurance Contribution regulations and Her Majesty's Revenue and Customs (HMRC) regulations.

This guidance and associated policy apply to all expense claims made via the Aston Staff Portal, via a University Credit Card, or as expense claims submitted directly to Aston University Payroll.

It is the responsibility of both the claimant and the person authorising the expense to ensure that only allowable expenses are claimed. In the event that an expense is going to be incurred which is not detailed in the Guidance below, the matter must be referred *prior to incurring the expense* to the Payroll Manager in Human Resources who will give a definitive ruling. If the expense has already occurred but is not an allowable expense, then the University will not be able to refund the amount.

Expense claims should be made within three months of the expense being incurred, and where possible within the financial year to which they relate. Claims older than three months will not be paid unless exceptional circumstances apply. The claim, together with an explanation for the delay, should be submitted to the Payroll Manager who will consider each case on its merits. This process can take several weeks to complete, and it must not be assumed that payment will be approved. In circumstances where payment is not approved, the employee will be notified and given the reason for non-approval.

Claims should be supported by receipts (either the original or an electronic version), Credit card slips, or credit card/bank statements will not be accepted as evidence of business expenditure. Minor business travel expenditure such as parking, road tolls and tube fares can be claimed without a receipt as long as it is clear on the expenses claim form that the expense has been necessarily incurred.

Expenses charged to a University credit card will be reviewed to ensure policy compliance. Where an expense item is not compliant the item will be processed as a taxable benefit and declared on the employee's annual P11d statement to HMRC.

Employees should ensure that any additional funding requirements in respect of expenses charged against research grants are also adhered to.

The University reserves the right to refuse reimbursement for any claim which does not conform to the policy. Any attempt to submit false claims will be treated as a serious disciplinary offence.

This procedure is mandatory to all staff. Failure to comply with this procedure may result in disciplinary action.

The policy applies to all expenditure and all Schools and Departments, regardless of funding source, and covers all personal business expenses.

The policy reflects the need to manage our activities efficiently, keeping bureaucracy to a minimum, while complying with tax and other statutory obligations.

2 Policy and Guidance Compliance

2.1 Policy Guidance

The expenses policy and guidance have been prepared in the light of HMRC Income Tax regulations, including the maximum rates of travel and subsistence, which can be paid free from tax liability, and which have been agreed by the HMRC. As a result, staff do not need to report expenses and/or benefits received in the course of their duties to HMRC at the end of each tax year. All contact with the HMRC will be conducted by the HR department.

It is essential, however, that to maintain this agreement with HMRC, staff must comply strictly with the requirements of this policy and follow the procedures laid down. HMRC auditors can visit the University at any time and any breaches detected could result in the agreement being withdrawn and large penalties being imposed. It is therefore in all our interests to follow these guidelines.

Departments should note that where any tax and/or penalties are imposed resulting from breaches of these guidelines, these will be charged to the relevant budgets.

Any expense claims that are deemed to be taxable will be paid through the payroll and the expense reported on the annual P11d submission to HMRC.

This Policy is intended to provide Claimants and Authorisers with the necessary guidance to help them prepare and submit properly authorised claims.

Following the Policy should avoid delays in reimbursement and minimise the possibility of further enquiries by HR, Auditors or HMRC.

2.2 Policy Compliance

To ensure that all employees and managers adhere to the Expenses Policy, all claims will be checked, and the following compliance controls will be implemented:

- Authorising managers should only approve expense claims that are compliant with the University's Expenses Policy, any claims not adhering to the policy must be referred back to the claimant.
- Persistent claimants who fail to follow the policy, should be reported to the HR Business Partner who can instigate the performance management procedure. This may result in the employee losing access to claim expenses or revocation of their University credit card and will therefore be required to complete and file a Personal Annual Tax Return with HMRC to reclaim any business expenditure that they incur.
- Approved claims that do not conform to the policy will be rejected by Payroll, and the claimant will be notified by email. The authorising Manager will be contacted by Payroll asking them to provide reasons as to why the claim, which did not adhere to the policy, was approved.
- Managers who persistently fail to comply with the policy will be subject to the performance management procedure.

3 Items which should not be claimed through the expenses process

Unless an item is listed in Section 4 of this document it cannot be claimed as Expenses. In particular, the expenses system cannot be used for the following:

3.1 Items which should be purchased through the preferred travel agents (Key Travel)

The necessary cost of business travel by rail and air, and accommodation costs associated with business travel, must be booked via the University preferred travel [Click Travel](#) as this will help secure or increase the volume discounts the University has with this organisation and who will provide you with a higher level of associated services you may expect from a travel agent.

It also ensures that we can exercise our duty of care to staff as, in case of a disaster, the supplier can provide travel information for all employees who have booked with them.

In exceptional circumstances (e.g., an urgent requirement to travel or inability to access the approved travel provider in time to make the booking, destinations not being available to book via the provider, or restrictions due externally funded projects/grants through budgetary constraints) another travel agent can be used.

If another travel agent is used because a cheaper journey can be obtained, and, to avoid the claim being rejected, employees are advised to make clear reference to this when submitting their claim for payment.

NOTE: If you decide to book independently, please remember that, should you encounter problems (e.g. flight cancellations or missing your flight) you will have to deal with the consequences yourself and the University will not refund and additional costs incurred as a result of this.

3.2 Equipment or other items

Purchases of equipment or other items must be made through the normal purchasing procedures by raising a purchase order. Purchases made through expenses will not be reimbursed.

Purchases of equipment that cannot be purchased through normal purchasing procedures (i.e., Firestick from Amazon) must be referred to the Payroll Manager for a definitive ruling prior to making the purchase giving details of the item to be purchased and the reason for not following the normal purchasing procedure.

3.3 University accommodation

There may be a requirement for certain members of University staff involved with particular projects to work late. If they choose to stay overnight on campus, accommodation costs will not be reimbursed.

3.4 Provision of refreshments during a meeting on University premises

Where possible internal catering should be ordered through the Catering Department via normal purchasing arrangement. Practically, the requirement that the meal is an integral part of the meeting means that the meeting takes place over a normal mealtime and that the business of the meeting continues either whilst the food is consumed or immediately afterwards. If the food is consumed after the meeting has concluded, this is regarded as entertaining (see section 3.6).

3.5 Personal mobile telephones & IT related expenses

Aston University may provide mobile devices (indicative list includes mobile phones, smartphones, tablets, laptops, dongles, etc.) either to an individual members of staff or to Schools/Departments/Teams where there is a clear legitimate business need. However, these devices must be purchased through the IT department, details of eligibility and other criteria can be found in the IT Services

3.6 Subscriptions to professional bodies

Subscriptions to non-qualifying professional bodies for members of staff are the personal responsibility of individual members of staff. No University reimbursement shall be provided for such costs, although individual staff members may be able to claim tax relief for such costs either through their tax code or on their own tax self-assessment returns.

Departments are free to subscribe to professional bodies or similar organisations on a corporate or departmental basis where the reason for the subscription is to obtain access to professional literature, journals, advice, etc. in support of the work of the department. Corporate membership must be in the name of the University, department, or a post (e.g., 'The Administrator'), paid for directly by the University, and the membership address must be University premises.

3.7 Gifts to staff

Gifts to staff for reasons such as a thank you, illness, a birth or marriage, success in exams or leaving and retirement should be funded by staff collections and not by the University. Such gifts are considered to be personal contributions from colleagues and as such cannot be reimbursed.

4 Allowable expenses

The detail provided below is a summary of allowable expenses, provided for ease of reference. If items are not listed below then they are not allowable expenses and will not be reimbursed.

In the event that an expense is incurred which is not included in this guidance, the matter must be referred in the first instance to the Departmental Administrator who should refer to the Payroll Manager for a decision.

4.1 Subsistence

Members of staff who are required to travel in the course of their work are entitled to claim the additional cost of meals taken whilst away on business. A meal is defined as a combination of food and drink.

4.1.1 Receipted Subsistence Claims

To ensure due diligence is exercised, receipts must be provided in support of all claims for subsistence costs for the actual, reasonable costs of food and drink incurred in the discharge of the employment duties.

4.1.2 Non-Receipted Subsistence Claims

Expense claims can be accepted without receipts for the actual, reasonable costs of food and drink up to a maximum value determined by HMRC. (as per HMRC published benchmark scale rates effective 06 April 2017 detailed below).

Please note that these amounts are not allowances, but are the maximum amounts that can be claimed, including VAT.

Purpose	Location	Duration	Maximum Reimbursable £
Day rate subsistence	All Locations	Up to 5 hours	5
Day rate subsistence	All Locations	Up to 10 Hours	10
Day rate subsistence	All Locations	15 hours (and ongoing at 8pm)	15
Day rate subsistence	All Locations	Full day rate including evening meal	25

Where employees are required to start early or finish late on a regular basis, the over 5 hour and 10-hour rate, whichever is applicable, can be paid provided that all the other qualifying conditions are satisfied.

Benchmark scale rates must only be used where all the qualifying conditions are met. The qualifying conditions are:

- Travel must be in the performance of an employee's duties or to a temporary place of work, on a journey that is not substantially ordinary commuting.
- Employee should be absent from their normal place of work or home for a continuous period in excess of five hours or ten hours.
- Employee should have incurred a cost on a meal (food and drink) after starting the journey and retained appropriate evidence of their expenditure.
- An employee can only be reimbursed for a meal once. If the cost of an evening meal or breakfast is reimbursed on an actual basis, because it is included in the cost of an overnight stay, the employee would not also be entitled to a benchmark rate in respect of those meals.
- Overnight subsistence rate - The over 15-hour rate for subsistence will almost always apply where an employee is required to stay away overnight, provided the cost of any meals is not also included in an accommodation payment.

These rates apply to all countries but where costs are higher or lower overseas, the rates should be consistent with what would be the equivalent cost in the UK.

4.2 Business travel

Business travel is defined as travel by an employee in performance of their duties of employment, explicitly excluding commuting to a permanent place(s) of work.

The necessary cost of business travel by rail and air, and accommodation costs associated with business travel, must be booked via the University preferred travel ([Click Travel](#)) where possible. This is a very easy process which does not require purchase orders to be raised.

In exceptional circumstances (e.g. an urgent requirement to travel or inability to access the approved travel provider in time to make the booking) another travel agent can be used or if another travel agent is used because a cheaper journey can be obtained, then staff should make reference to this when submitting their claim with evidence of the quote from the University preferred travel provider. However, if you decide to book independently, please remember that, should you encounter problems (e.g. flight cancellations or missing your flight) you will have to deal with the consequences yourself.

4.2.1 Rail travel

Rail fares should be standard class, preferably pre-booking tickets to travel on specific (timed) trains. You may only book an open ticket if you have no way of knowing what time your meeting will finish. First class must only be used if it is cheaper than standard class (evidence will need to be provided) or for long distance travel where the journey is longer than three hours e.g. to Scotland (this does not include any time spent waiting for, or changing, trains or getting to the train station, even if this is from your home). Advance tickets must be booked wherever possible and usually on the outbound trip.

Tube fares. The purchase of an Oyster card is itself not an allowable expense, so claims should be made for individual journeys.

4.2.2 Air travel

Air travel should be used when it is cheaper than rail travel or saves a considerable amount of time.

All air travel should be booked via the University preferred travel agent ([Click Travel](#)). Any travel booked outside of the preferred agent including the purpose of the trip and anyone else who is travelling with them must be notified to the Insurance Officer in case of emergencies.

All travel bookers must make their best endeavours to book the cheapest available flights. This should normally be economy travel (individuals can choose to travel at a higher class but must pay the difference themselves). Claimants may travel in Premium Economy only if:

- The flight has a scheduled 'in air flying time' in excess of six hours and the Claimant is required to undertake university business the same or following day.
- A documented medical condition requires it.

Note: If a Claimant elects to fly in Business/Premium class and cannot provide evidence to meet the exceptions detailed above, they will be required to pay the difference in costs back to the University. In the event that the University's preferred travel provider is not used then the traveller will only be reimbursed for the amount equivalent to an economy airfare.

"Trading down" of travel tickets i.e. travelling by a lower class in order to claim an extra ticket for a guest of the employee, will not be permitted.

4.2.3 Taxis

Use of Taxis - Where no other form of transport is available or suitable, short journeys (within a 5 mile radius of Aston University) by taxi will be reimbursed subject to the provision of receipts. It is not, however, considered appropriate for taxis to be used for long journeys when alternative methods of travel should be used.

Note: taxis should not be used for ordinary commuting to/from employee's home address unless to facilitate occasional late working after 9pm where public transport is not available or inappropriate.

4.2.4 Private vehicles

Mileage for use of private vehicles on University business. Before travelling, individuals are required to compare standard class public transport costs, and, if cheaper and practical, should opt for rail travel when a direct rail service is available (booked via [Click Travel](#)).

Members of staff who wish to use their own private cars, motorcycles or bicycles on University business must seek prior authority to do so from their travel authoriser. It is the employee's responsibility to ensure that the car or cycle is legally roadworthy.

The traveller may only claim the cost of the distance actually travelled excluding the cost of your normal home to work journey. Business mileage will be reimbursed at the current HMRC published rates:

Transport Method	Miles	Rate per mile
Motor Cars	First 10,000 miles	45.0p
Motor Cars	Over 10,000 miles	25.0p
Motor Cycles & Motor Cycle Combinations	All mileage	24.0p

4.2.5 Car hire

Car hire charges when travelling in the UK or overseas when an employee is required to travel on business journeys and no public transport option is available. In the UK, travellers must ensure that one of the University's approved car hire suppliers is used (Enterprise, details available on Finances intranet page <http://www.aston.ac.uk/staff/centralprocurement/buying-at-aston/suppliers/?entryid1=56093&char=E>).

Car hire should be considered where car shares or multiple travellers mean that a hire car is cheaper than other travel options.

4.2.6 Other costs incurred in the course of business travel.

The University will reimburse reasonable expenses incurred for;

- Airport parking costs incurred in the course of business travel.
- Where an employee has travelled long haul in economy or economy plus, consideration should be given as to whether a taxi is a safer method of returning from the airport to home especially when arriving overnight.
- Congestion charges incurred in the course of business travel.
- Road tolls or the equivalent incurred in the course of business travel.

Note: Parking & speeding fines incurred whilst on University business will not be reimbursed.

- Personal Incidental Expenses - Employees staying away from home overnight on business often incur minor expenses of a personal nature (for example, private telephone calls). Since these expenses are not incurred wholly in the performance of employment duties such expenses would not normally be allowable against tax. However, HMRC provide a concession that allows certain claims for what they term as 'incidental overnight expenses' to be reimbursed without the need to deduct tax. Currently the rates are £5 for every night spent away on business in the UK and £10 for every night spent away on business outside the UK. Note: these amounts are limits and not allowances. Receipts in support of 'personal incidental expenditure' must be provided where it would be reasonable to expect them. The University will monitor claims for personal incidental expenses to ensure that HMRC limits are not exceeded.

4.3 Advances for travel

Where a member of staff has not been issued with a University credit card, an advance against travel expenses may be claimed subject to the following conditions:

- Amounts advanced will be limited to the amount of anticipated cash expenses and must be authorised by the travel authoriser.

- An advance will be limited to a minimum of £100 and a maximum of £2,000 and must be cleared, by submission of expense claims substantiated with appropriate receipts, as soon as possible, and in any event not later than 10 working days after the completion of the trip.
- Any unused balance of the advance must be repaid within one month of the completion date of the trip it was provided for. No further advances can be made while an advance is outstanding.
- The University reserves the right to recover any uncleared advances from any monies owed to the member of staff.
- Advances must be requested on the expense claim form and the word 'ADVANCE' clearly indicated in the "details of travel" section. Unused balances refunded to the University should be shown as a credit and the Cashier's receipt attached as proof of refund.

Advances in foreign currency and/or traveller's cheques will not be made by the University. Payment will be made in accordance with the paragraphs above, in sterling, and the responsibility for obtaining foreign currency and/or travellers' cheques will rest with the member of staff.

4.4 Accommodation

Hotel bookings should be made in advance through [Click Travel](#). Conferences with hotel accommodation included should be reviewed to ensure that they are delivering value for money. The maximum reimbursable hotel accommodation costs are detailed below:

Purpose	Location	Duration	Maximum Reimbursable £
Hotel Accommodation	London	Overnight stay	150
Hotel Accommodation	UK outside London	Overnight stay	100
Hotel Accommodation	Overseas	Overnight stay	150

Amounts exceeding these overnight rates must be approved by the travel authoriser before booking including instances where the overseas rate is not sufficient due to safety concerns or the cost of the country.

4.5 "Staying with friends" allowance

Where a member of staff chooses not to stay in hotel accommodation and instead stays overnight with friends or relatives, an allowance of £25 per night may be claimed by way of a contribution towards the costs incurred by the host in providing board and lodging. This allowance is in lieu of the hotel costs which would normally be claimed.

HMRC have deemed this allowance as a taxable benefit and therefore any employees claiming this with effect from 06 April 2017 will have the cost reported on the annual P11d submission to HMRC.

4.6 Additional notes for travel overseas

Where University business is undertaken wholly or partly outside the UK, the University will fund the cost of travel from the United Kingdom (including from home) to take up the overseas employment and the cost of the return journey from abroad.

The University will also fund subsistence expenses outside the United Kingdom.

4.6.1 Pre-approval form

All travel overseas must be recorded on a pre-approval form. This form allows Aston to fulfil its duty of care to its employees and travellers by checking a number of items such as the Foreign Office recommendations on whether to travel to the country. It also allows managers to understand where their staff are and gives travellers a useful checklist.

4.6.2 Authorisation

Any travel overseas must be approved in advance by the Executive Dean or Head of Department or their nominees. Overseas travel for Pro-Vice-Chancellors, Deans and Heads of Department should be approved in

advance by their relevant line manager who will be either the VC, DVC or COO. The VC should approve overseas travel for the DVC or COO. For the Vice-Chancellor approval is required from the Chair of Council.

4.6.3 Foreign currency expenses

The University will make all payments, both to individuals and suppliers, in pounds sterling (GBP). Where expenses are initially paid out by the employee in foreign currency and reimbursement sought in pounds sterling, the exchange rate calculation must refer to a verifiable and reliable source and the rates in force at the time of the conversion. A copy of the source and calculation should be attached to the claim.

4.6.4 Other general overseas travel expenses

The following travel-related expenses are generally acceptable and University travellers will be reimbursed for these expenses:

- foreign currency charges
- travel visas
- Tips, although these should be kept to the minimum reasonable level (This does not apply if the tip has already been included in the bill).
- the hire/use of a GPS with hired cars for road travel in unfamiliar locations
- Vaccinations which carry a charge
- If travelling to malarial areas, antimalarial treatments (including mosquito repellent and tablets) (receipt must be supplied)
- Anti-DVT flight socks if travelling long haul
- An emergency medical travel kit which contains syringes, needles and an intravenous giving set and blood substitute solution. Travellers are advised to speak to their GP or local pharmacist on whether an emergency medical kit is advised for the place they are visiting. Renewal of items in the kit will not be reimbursed.
- Personal Incidental Expenses - Employees staying away from home overnight on business often incur minor expenses of a personal nature (for example, private telephone calls). Since these expenses are not incurred wholly in the performance of employment duties such expenses would not normally be allowable against tax. However, HMRC provide a concession that allows certain claims for what they term as 'incidental overnight expenses' to be reimbursed without the need to deduct tax. Currently the rates are £5 for every night spent away on business in the UK and £10 for every night spent away on business outside the UK. Note: these amounts are limits and not allowances. Receipts in support of 'personal incidental expenditure' must be provided where it would be reasonable to expect them. The University will monitor claims for personal incidental expenses to ensure that HMRC limits are not exceeded.

4.6.5 Travel insurance and notification of travel overseas

Please note that when travelling abroad on University business a traveller will, other than in exceptional circumstances, be covered by the University's travel insurance policy; the University will not pay for privately arranged travel insurance.

Travellers must follow the HR guidance on international travel including the requirement to complete the electronic form and submit the travel details through the Aston Staff Portal.

In the event that the business trip is broadened (for example, the traveller pays personally for family members to also make the trip, or a circuitous route is arranged for personal reasons) then the traveller must ensure that they have made the Insurance Officer aware of the details and clarified the insurance position.

Any changes of plans should be notified to the University.

4.6.6 Working days

Where staff have travelled long-haul, due regard should be given to the Working Time Directive. Travellers are recommended to read the University's working time regulation policy statement.

On return to the UK after short haul travel, it is expected that the staff member returns to work the following working day, unless other arrangements have been agreed in advance with their line manager.

4.7 Working meals elsewhere

Where working meals are taken elsewhere other than on University premises, they will be treated as allowable business expenses if the following conditions are met:

- Third party speakers, lecturers, business associates, clients or potential funders are present; and
- The meal is an integral part of the meeting; and
- A copy of any agenda, notes or action points is retained by the department and can be produced as proof of the business of the meeting if required.

The requirement that the meal is an integral part of the meeting means that the meeting takes place over or close to a normal mealtime and that there is a genuine need to host the meeting off-site. This could include the time of day if outside normal working hours or the need to use facilities not available on University premises.

4.8 Entertainment and hospitality

Necessary costs of entertaining business contacts will be reimbursed on production of receipts. For this purpose, “business contacts” do not include other employees of the University or of any organisation or company associated with the University. University staff in attendance must be proportionate with the number of visitors. The University regards a maximum ratio of 3 University staff to every 1 visitor to be proportionate for these purposes. The following information must be shown on the claim form, or bill if payment is being made directly between the University and restaurant:

- the name(s) of attendees; and
- the organisation which they represent; and
- the purpose of the entertainment (for example, “negotiation of contract”, “business acquisition”, “research project”, “student placements”)

It should be noted that where practicable, all entertainment expenditure must be authorised by the Head of School or Department before it is incurred.

Costs that are incidental to business entertainment costs (for example, the cost of a taxi to a restaurant where a contact or customer is to be entertained), should be described as business entertainment on the expense claim (and not, for example, claimed under “Travel”).

4.9 Tips

Service charges or tips will only be paid for or reimbursed where they relate to an allowable business meal and are at a reasonable level. Tips should be kept to a minimum.

4.10 University-specific events

The following University-specific events are claimable when taking place either on University premises or elsewhere:

Examples of University specific events:

- New student dinners or welcoming parties;
- Drinks or light refreshments provided at the start of a new course or in association with lectures or seminars;
- Post-graduate entertaining.

In all of the above cases the majority of attendees must not be University staff.

4.11 Training

Fees for attending external conferences, seminars or workshops, including payment of a membership fee if this is a one-off fee that applies only for the duration of the conference. If the fee relates to a continuing membership then this will not be reimbursed.

If the training is not linked to the support or development of skills to do the job, there may be a tax issue so please check with the Payroll Manager. An exception to this is where the University pays for an individual who is about to leave, or who has already left, University employment where the course is intended to provide skills that might help the individual find further employment.

4.12 Professional subscriptions

Claims by individuals for reimbursement of permitted professional subscriptions should be made via the expenses process.

Qualifying professional bodies

A qualifying professional body is one that appears on [HMRC's approved list](#).

If a department or research funder is willing to pay for a subscription, then individual membership fees or subscriptions to qualifying professional bodies are paid or reimbursed by the University the following applies:

Conditions for payment of qualifying subscriptions:

- Membership is necessary in order to fulfil the duties of the role, or is required by contract of employment; and
- The body appears on HMRC's approved list; and
- The department or research funding concerned permits such payments to be made.

Direct payments to professional bodies by departments should be made via the normal purchase order procedure. In both cases evidence of the fee must be provided, together with a copy of the relevant part of HMRC's approved list showing the name of the qualifying professional body.

Non-qualifying bodies

A non-qualifying body is one that does not appear on [HMRC's approved list](#). The University does not normally pay for individual membership of non-qualifying bodies as there is a tax liability. If it is considered essential for operational reasons, then a department may elect to pay for individual membership to such bodies, but only on the following basis:

Conditions for payment of non-qualifying subscriptions:

- The department must approve the payment in principle for operational purposes; and
- The individual must pay the subscription fee themselves then claim reimbursement on an expenses claim form, supported by a valid receipt; and
- The reimbursement will be made as a payroll payment, not as an expenses payment, with associated tax and National Insurance deducted from the payment made.

Professional body attendance

Members of staff who are members of professional bodies may from time to time attend meetings of those bodies as representatives of the University. Where they do so and where authorised in advance, any travel costs or charges for entry to the meetings may be claimed as business expenses if substantiated with appropriate receipts.

Where the member of staff holds office in the body, any costs incurred in the capacity of office holder which are additional to costs which the member of staff would have incurred in any event as a representative of the University must not be claimed from the University.

4.13 Uniforms

The University may provide uniforms for staff as determined by operational needs. The provision of clothing will be arranged by the University. Apart from the exceptions detailed below, costs may not be claimed through expenses.

Exceptions

- Suits for Porters: used for graduation and VIP events. Suits may be bought and cleaned at the University expense. Both purchase and cleaning are claimed on expenses.
- Toe protector boots are supplied by the University but if they are uncomfortable then replacements may be bought and again claimed on expenses.

The University's logo must be imprinted/stitched into or otherwise permanently attached to all clothing provided, other than safety helmets, in order to prevent private use which may be taxable.

4.14 Gifts

Gifts to employees and individuals based in the UK who are not employees

In general gifts should not be given to employees or non-staff members, however, good will gestures such as flowers or cards, and Aston-badged gifts up to a value of £50 may be given where necessary and with prior approval from line management.

For tax reasons, gifts must not be food, alcoholic drink or tobacco, or vouchers which are exchangeable for food, drink or tobacco.

If the value of gifts given to an individual for any one item or across the tax year as a whole exceeds £50 the total value becomes taxable for the recipient and will be reported on the annual P11d submission to HMRC.

University advice is therefore to limit all gifts to employees to below £50.

Gifts to individuals based overseas who are not employees

Small token gifts up to the value of £50 given to third parties overseas may be purchased and, where paid for by the member of staff, reclaimed through the expenses system. For tax reasons, gifts must not be food, alcoholic drink or tobacco, or vouchers which are exchangeable for food, drink or tobacco

Further details can be found in the University's Bribery, Gifts and Hospitality Policy.

5 Contacts

In the event that an expense claim or benefit is considered for any items not included in this manual, or any member of staff has a query relating to the payment of expenses under this policy, the matter must be referred in the first instance to his or her manager who will thereafter need to refer to the Payroll Manager for guidance.

Contact	Name	Email	Telephone
Insurance Officer	Alan Hawkesworth	a.p.hawkesworth@aston.ac.uk	0121 204 4387
Payroll Manager	Azhar Farooq	a.farooq5@aston.ac.uk	0121 204 4412
Click Travel	Customer Services	res@clicktravel.com	0121 510 2269