



UCL

UCL Expenses Policy

Approved: SMT 11 May 2016

Amendment to Air travel (insertion of Qatar air travel policy): November 2018

Update to section 4.3: July 2019

Summary Guidance

Subject	Page No.
Train Travel This should be standard class unless a heavily discounted first class ticket is booked significantly in advance of the date of travel via UCL's approved travel provider .	3
Taxis Taxis may be used where there is a clear requirement or where they are the most economic practical means of transport.	4
Business Mileage Cars - 45p per mile for the first 10,000 miles in a tax year and 25p per mile thereafter, Motorcycles - 24p per mile, Bicycles - 20p per mile.	4
Air Travel This should be booked using UCL's preferred travel provider where possible. For flights of five hours or less, staff should book restricted tickets in economy. For flights lasting five hours or longer staff may travel premium economy. Where a long international flight is immediately followed by a presentation or meeting, staff may travel by business class.	5
Hotel Rates The cost of a hotel in the UK should not exceed £150 +VAT (room only) in London or £105 + VAT (room only) outside of London. The cost of accommodation at or near the normal place of work wouldn't qualify as business travel and would therefore be subject to tax.	6
Meals whilst away overnight Breakfast: maximum of £10 receipted including VAT and service; un-receipted £5 Lunch: maximum of £7 receipted including VAT and service; un-receipted £5 Dinner: maximum of £20 receipted including VAT and service, un-receipted £10. In line with the above, a maximum per diem of £37 receipted (£20 un-receipted).	7
Line Rental Line rental cannot be claimed; only the cost of business calls on a call by call basis can be claimed.	8
Broadband Home internet connection cannot be claimed.	8
Staff and Student Entertaining This means food or drink for two or more members of staff or registered UCL students in connection with UCL business activities. The cost of entertaining should not exceed £20 per head.	9
Staff Social Functions Events that are not in connection to UCL business activities e.g. Christmas lunches/parties, end of term socials, retirement parties etc. The UCL department contribution should be no more than £20 per head.	9
Business entertaining Cost should be appropriate and not exceed £40 per head including alcohol and service unless exceptional circumstances apply	9
Professional Subscriptions UCL will only reimburse staff, or pay on their behalf, annual subscriptions or memberships to a professional body where either: <ol style="list-style-type: none"> 1) Savings to UCL arising from membership, for example reduced conference attendance fees, exceed the cost of membership, or 2) Membership is mandatory in order to be able to teach on a professionally accredited course. In all cases, the professional body must feature in the list of approved organisations published by HMRC .	10

1. Introduction

- 1.1. This Expenses Policy (the policy) provides guidance to all individuals claiming reimbursement of reasonable expenses incurred in connection with UCL business.
- 1.2. UCL is a charity and a large recipient of public funds from HEFCE, grants from other public bodies, charities and fees paid by students. All expenditure should be appropriate and modest in scale.
- 1.3. This policy has been prepared in accordance with Income Tax and National Insurance Contribution regulations and Her Majesty's Revenue and Customs (HMRC) regulations.

2. Scope

- 2.1. This policy applies to all spend on UCL activities including from research grants and discretionary accounts as well as departmental codes.
- 2.2. This policy covers the following areas of expenditure:
 - Travel
 - Overnight costs and allowances
 - Telephone and internet costs
 - Entertainment & Hospitality
 - Training
 - Subscriptions
 - Advances
 - Other Expenditure
- 2.3. For items that do not fall under any of the above headings, please refer to your local finance team or Accounts Payable at apexpenses@ucl.ac.uk.
- 2.4. For expense claim procedures, please refer to **Annex 1**.
- 2.5. Generally, UCL will not reimburse individuals for:
 - Broadband/Internet Provision
 - Equipment
 - Fines
 - Gifts
 - Insurance
 - Mobile Phone Contracts/Hardware
 - Personal Expenditure
 - Professional Subscriptions
 - Stationery
- 2.6. For further details on the above exclusions, please refer to **Annex 2**.
- 2.7. Information on VAT aspects which are common to all claims can be found at **Annex 3**.
- 2.8. This policy also provides information on subsistence payments for visiting Research Fellows, please refer to **Annex 4**.

3. General Principles

- 3.1. UCL employees and all others engaged in UCL activity (collectively claimants) will be reimbursed for the actual cost of expenses incurred, wholly, exclusively and necessarily in the performance of UCL activity as prescribed in this policy.
- 3.2. The expense must be justifiable and reasonable according to the information in this policy, and the claim should always be prepared honestly, legally and responsibly. Any breach of the policy could lead to disciplinary action, up to and including dismissal.

- 3.3. Whilst this policy aims to provide comprehensive guidance on reimbursable out-of-pocket expenditure, it is recommended that staff still seek advance approval from their budget holder or department manager in any situation where interpretation of this policy is in doubt.
- 3.4. Employees should be able to procure the majority of goods and services required for UCL business using the standard purchase to payment procedures using the MyFinance system.
- 3.5. It is the responsibility of authorised signatories to ensure that this expenses policy is upheld; and it should be noted that individual claims falling outside of the policy may be subject to review and/or rejection by Finance.
- 3.6. Original receipts must accompany all claims. Credit card slips or credit card/bank statements will not be accepted as evidence of business expenditure. All receipts should include details of what goods or services have been purchased.
- 3.7. When making a claim for a group, the most senior person present should pay for the expenditure and make the claim.
- 3.8. Expenses should be submitted as soon as possible after they have been incurred. Claims must be made within three months. Approval should be gained from the School Finance / PS Director if the claim is over three months old.
- 3.9. It costs a fixed amount to process any claim, so claimants should endeavour not to submit claims for less than £30, unless they represent the total of expenses in a three month period.
- 3.10. If a claimant inadvertently makes an error with an expense claim and has been reimbursed, UCL will recover the amount from them.
- 3.11. Expenses must not be used as a way of rewarding people or encouraging them to work in remote locations.
- 3.12. UCL will not meet the cost of expenses for spouses, partners, other family members or friends of UCL staff.
- 3.13. Claims are checked by Accounts Payable staff and any deemed to be fraudulent will be investigated and referred to UCL's Internal Auditors. If a claimant is found to have submitted a fraudulent claim they will face disciplinary proceedings, leading to penalties up to and including summary dismissal.

4. Travel

- 4.1. This section details what can be claimed as travel expenses, and provides information on specific modes of transport and other expenses associated with travel.
General guidance for travelling on UCL business
- 4.2. The cost of business travel, that is, journeys away from your normal place of work while undertaking UCL business can be claimed.
- 4.3. Always try to select the most carbon-efficient way of reaching your destination, even if this may not necessarily be the cheapest.
- 4.4. UCL has preferred travel suppliers for airline, hotel and car hire bookings details on these suppliers can be found on the [Procurement website](#). These suppliers should be used for travel bookings where possible.

Private travel costs

4.5. The following cannot be claimed:

- Travel between home and normal place of work.
- Business travel broadly similar to the claimant's normal commute.
- Recreational travel and accommodation at or near the business travel destination.
- Travel or accommodation for family or friends accompanying the claimant on the business journey.

Rate of exchange

4.6. If a credit card was used to pay for overseas expenses, the rate charged by the credit card issuer can be claimed. A copy of the statement should be used to evidence the rate used.

4.7. For employees iExpenses will use a default rate for translating foreign currency transactions; this can be overridden if different to the rate at the time of expenditure and fluctuations will be allowed within a set tolerance. If the automatic rate is overridden, a copy of the bank statement should be included with the claim to back up the rate used.

4.8. Buying foreign currency is not a genuine business expense and cannot be claimed.

Travel Insurance

4.9. Travel Insurance needs to be activated before traveling overseas, travelling in the UK for fieldtrips or travelling on a business trip where there is an overnight stay or air travel involved.

4.10. Insurance can be activated by completing a travel insurance request form, which can be found in the [Insurance Section](#) on the Finance and Business Affairs (FBA) website.

4.11. The Insurance team will issue a cover note and provide details of the policy. There is no cost to departments for travel insurance. For regular travellers the Insurance Section can issue annual cover notes on request.

4.12. If a claimant has an existing medical condition and is not travelling against their doctors orders, this is covered by the UCL Travel Insurance Policy at no extra cost.

4.13. Personal travel insurance cannot be claimed as UCL already provides cover for business travel, please refer to **Annex 2** for further information on this exclusion.

Public Transport

4.14. Journeys made on rail, bus, ferry, river boat, underground, metro or tram services – can be claimed.

4.15. The most economical method of travel should be used. For example, if the claimant uses public transport in London regularly, they should use an Oyster card rather than paying for single journeys by cash.

Train journeys

4.16. These should be standard class unless a heavily discounted first class ticket is booked significantly in advance of the date of travel.

4.17. If the claimant does travel first class, an explanation must be included on the claim and if necessary the claim will be passed to the School Finance / Professional Services (PS) Director for approval.

4.18. Trains should be booked in advance where possible via [UCL's approved travel provider](#) or similar rail travel provider as this is the most cost effective option. Tickets can then be collected at the relevant station or sent via post.

Tube and bus journeys in London

- 4.19. If a London Transport Oyster or contactless credit/debit card is used for business journeys, the details of each individual journey should be entered on the claim, being specific about locations, date and times and purpose of journey.
- 4.20. Only the relevant journey should be claimed, not the whole top-up cost, unless the whole top-up will be used for UCL business travel. Receipts are not necessary for individual journeys, but are required if claiming for the whole top-up fee.

Receipts

- 4.21. Relevant tickets or documentation should be kept and attached to the expense claim.
- 4.22. Claimants who have a rail or Oyster season ticket enabled to use the underground can only claim for travel if extra expenses are incurred that are not covered by the season ticket, and can provide a receipt as proof of the expense.
- 4.23. Ticket machines will provide receipts if the ticket is retained by the automatic barrier at the end of a journey.

Taxis

- 4.24. Taxi fares can only be claimed for journeys where:
- It is clearly the most efficient and cost effective method of transport.
 - Alternative methods of transport are impractical due to pregnancy, disability, illness or injury, luggage or similar
 - A member of staff is working in the office very late, i.e. after 11pm.
 - Prior approval has been given, where feasible, from the budget holder or departmental administrator/manager.

Business Mileage

- 4.25. If a car, motorcycle or bicycle has been used on a business trip the costs can be claimed using a mileage allowance – that is, a sum of money for every business mile travelled. UCL does not reimburse claims based on actual petrol receipts.
- 4.26. UCL has standard rates for these allowances, depending on the circumstances surrounding the trip (see below).
- 4.27. Only additional costs incurred, above what would normally be spent for commuting to work (which are not eligible as a business expense) can be claimed.
- 4.28. A car should only be used if it is cheaper and more efficient than public transport. Cars should be shared with other staff members wherever possible.
- 4.29. The claim should state the start and end points of the journey, along with the number of miles being claimed.
- 4.30. Mileage is paid at the HMRC approved mileage allowance rates:
- Cars - 45p per mile for the first 10,000 miles in a tax year and 25p per mile thereafter.
 - Motorcycles - 24p per mile.
 - Bicycles - 20p per mile.

Car/bicycle/motorcycle insurance

- 4.31. It is important that adequate personal insurance cover for business use is in place, as cars, bicycles or motorcycles belonging to claimants are not covered by UCL's insurance. Personal insurance cannot be claimed, see **Annex 2** for further information.
- 4.32. If a staff member uses or allows another member of staff to use a vehicle on UCL's business that is insured for third party risks only, UCL will not be held liable for any of the following:
- damage or repairs to the vehicle

- property lost or damaged
- personal injuries sustained or caused during or as a result of such use.

Car sharing

4.33. Only the driver can claim mileage for a journey where two or more UCL staff share a car. The following cannot be claimed:

- Insurance cover for private cars.
- Accident or breakdown recovery costs, such as AA membership.

Air Travel

4.34. Air travel should be booked using UCL's preferred travel provider where possible.

4.35. UCL prefers lower fares, based on flight arrival and departure times which cannot be changed. Where there is a need for flexibility in departure or arrival times, a different ticket option will have to be requested. Flexible tickets for flights under three hours require approval by the Dean / PS Director, Faculty Manager or the School/PS Finance Director.

4.36. Membership of a frequent traveller scheme and potential air miles benefits must not deflect from using the most cost-effective airline option for travel.

4.37. UCL does not meet the travelling costs of:

- Employees of contractors
- Spouses, partners, other family members or friends.

4.38. Classes of travel:

- For flights of five hours or less, staff should book restricted tickets in economy.
- For flights lasting five hours or longer staff may travel premium economy.
- Where a long international flight is immediately followed by a presentation or meeting, staff may travel by business class. This must be pre-approved by the Dean / PS Director, Faculty Manager or School/PS Finance Director.

UCL Qatar air travel - applicable only to staff based at UCL Qatar

4.34. Air travel should be booked using UCL's and UCL Qatar's preferred travel provider where possible.

4.35. UCL and UCL Qatar prefers lower fares, based on flight arrival and departure times which cannot be changed. Where there is a need for flexibility in departure or arrival times, a different ticket option will have to be requested. Flexible tickets for flights under five hours require approval by the UCL Qatar Director or UCL Qatar Finance Director / PS Finance Director.

4.36. Membership of a frequent traveller scheme and potential air miles benefits must not deflect from using the most cost-effective airline option for travel.

4.37. UCL Qatar does not meet the costs of travel for spouses, partners, other family members or friends, unless the claim falls under the employee contractual terms of service where UCL Qatar staff are entitled to an annual paid flight for spouses and family members.

Toll charges

4.39. Toll charges paid for in the course of a business journey can be claimed. Toll bridges or roads rarely give receipts; therefore the name of the toll bridge or road should be included on the expense claim.

Congestion charges

4.40. UCL will not reimburse the cost of any congestion charge for staff or visitors except in exceptional circumstances, e.g. where a member of staff has to collect/deliver equipment to a location and the journey could not be completed on public transport. This must be approved in advance by a School/PS Finance Director.

Car Parking

4.41. Reasonable parking costs on business visits and journeys away from the office can be claimed.

UCL Expenses Policy

- 4.42. Hotel parking costs can be claimed if they are charged separately on the bill.
- 4.43. If a claimant has to drive to their place of work as part of a business journey, e.g. to collect equipment, parking costs can be claimed. Details of the reason should be included with the claim.
- 4.44. The cost of parking at an entertainment venue cannot be claimed.
- 4.45. VAT can be reclaimed (where it's charged) on parking fees which cost less than £25 even if the claimant is not able to get a VAT receipt.

Car Hire

- 4.46. Approval must be obtained from the budget holder or departmental administrator/manager before a car is hired.
- 4.47. If hiring a car is the cheapest mode of travel, it should be booked through [UCL's approved car hire provider](#) (for UK or overseas).
- 4.48. The car should only be used for business purposes.
- 4.49. Rates are inclusive of CDW (Collision Damage Waiver), TPI (Third Party Insurance) and PAI (Personal Accident Insurance).
- 4.50. Any petrol bought solely for business purposes can be claimed. A VAT receipt should be obtained for purchases, a credit card receipt is not sufficient.

Group Travel

- 4.51. This is in relation to a staff conference or student field trip. Prior approval from the budget holder or departmental administrator/manager should be obtained before booking a group trip.
- 4.52. The same rules apply for each category of travel and overnight costs as for travelling as an individual.
- 4.53. All travel (including coach hire) and overnight costs should be booked in advance.
- 4.54. [UCL's approved travel provider](#) provides a group travel & conference booking facility, where all elements of the trip can be arranged. This can be used for arranging a business conference, as well as student field trips.
- 4.55. Please ensure adequate insurance is in place for all staff and students on the trip. [Travel insurance](#) needs to be activated prior to the trip by contacting the Insurance section in FBA.

Travel Incidentals

- 4.56. Claimants can claim the following goods or services if they are related to the business purpose of the trip:
 - The cost of obtaining a visa for working abroad on UCL business. These can be obtained from [UCL's approved travel provider](#).
 - The cost of any vaccinations needed for working abroad.
 - There may be occasions when a claimant needs a second passport, for example when travel to one country could lead to immigration difficulties in travelling on business to some other countries. UCL will pay this expense. Approval must be obtained in advance from the budget holder or departmental administrator/manager.

5. Overnight costs and allowances

Hotels

- 5.1. Hotels can be booked via [UCL's approved travel provider](#) for both overseas and UK travel. UCL has negotiated rates including breakfast with various hotel groups, a list is available on the [Procurement website](#).
- 5.2. When staying in a hotel, all claims for the room cost, breakfast, dinner and relevant necessary incidentals should be against receipts.
- 5.3. The cost of a hotel in the UK should not exceed £150 +VAT (room only) in London or £105 + VAT (room only) outside of London. If a hotel cost is higher than these limits,

UCL Expenses Policy

this should be pre-approved by the Dean / PS Director, Faculty Manager or School/PS Finance Director. As stipulated by HMRC, the cost of accommodation at or near the normal place of work does not qualify as business travel; any claim would be subject to tax on the individual as reimbursement of personal expenditure. Such costs may not be claimed, and staff are asked to bear this in mind when making their travel arrangements.

- 5.4. When considering a hotel overseas, the choice of hotel should be discussed with the departmental administrator or equivalent before making a booking. It is generally acceptable to stay in a three star hotel; while rates vary between locations, the outside of London rate should be used as a general guide.

Incidentals

- 5.5. All necessary incidentals (including brief personal calls home) should be receipted and claimed:

- Newspapers, bar drinks, mini bar, hotel video and health and fitness facilities cannot be claimed.
- Laundry costs can only be claimed if absolutely necessary, the cost is reasonable and appropriate and the stay away is for at least 5 consecutive nights.

Telephone, Fax and Internet Charges

- 5.6. The cost of business calls, fax and internet access charges for business use, as long as they are included on an itemised bill, can be claimed.
- 5.7. When working overseas a telephone card can be purchased as this reduces the cost of local calls, the cost of this instead of calls from hotels can be claimed.

Meals

- 5.8. **Breakfast – UK.** If breakfast is not included in the hotel room rate, the cost can be claimed, which should be receipted and claimed as part of the overnight stay to a maximum of £10 including VAT and service. If it is not possible to obtain a receipt, then £5 may be claimed for breakfast.
- 5.9. **Lunch – UK.** If the claimant is working away from their normal place of work, lunch can be claimed to a maximum of £7 including VAT and service. If it is not possible to obtain a receipt, then £5 may be claimed for lunch.
- 5.10. **Evening meal – UK.** The cost of an evening meal can be claimed which should be receipted and claimed as part of the overnight stay to a maximum of £20 including VAT and service. If the service charge is not included in the bill, a maximum of 10% may be given as a gratuity; however, this is included in the £20 maximum allowance. If it is not possible to obtain a receipt, then £10 may be claimed for dinner. If several members of staff have a meal together, the most senior person should pay and submit the expense claim. In such a case no-one other than the most senior person should claim an allowance for evening meals. Please ensure that it is made clear in the justification field of iExpenses that the receipt is covering more than one employee's subsistence meal, and each employee name (covered by the receipt) should be listed. The above rates include the cost of alcoholic beverages.
- 5.11. In line with the above, a maximum of £37 receipted (£20 un-receipted) may be claimed for reimbursement, though claimants will still have to enter each receipt into iExpenses for each meal.
- 5.12. **Overseas Meals.** The cost of meals should be in line with the limits for UK meals when converted to GBP.

Rented Accommodation (This section applies to UCL staff and students only, the policy for visiting Research Fellows is detailed in **Annex 4**).

5.13. **Long-term assignments**

- If a member of staff is working away from home on a longer-term assignment – usually for six months or more – the budget holder may require them to rent a property rather than stay in a hotel.
- The lease should be taken out in the employee's name as they will be the sole occupant of the property; prior approval from budget holder or departmental administrator/manager must be obtained before the lease is agreed.
- The monthly rent, council tax, service charges, TV licence and utility bills (including telephone line rental) including VAT can be claimed. Alternatively, UCL can pay the rent directly on invoice via Accounts Payable.
- If several colleagues are working away from home working on the same project and sharing a property, only one of the staff should claim expenses for the cost of the accommodation and associated bills.

Relocation Expenses

- 5.14. Please refer to the [Relocation Expenses Guide](#) for further details.

6. Telephone and Internet costs

- 6.1. This category details what can be claimed when using a telephone for business purposes.

- 6.2. Always use the cheaper of either mobile or land line.

UCL mobile phone users

- 6.3. As calls and line rental are paid directly by UCL, no claims for business calls, from either a personal mobile or a home land line should be made by staff in receipt of a UCL mobile phone.

- 6.4. If it is decided that an employee requires a mobile phone for work purposes, it should be obtained via [ISD's Managed Mobile service](#).

Own mobile phone users

- 6.5. Line rental cannot be claimed. Only the cost of business calls on a call by call basis can be claimed, and an itemised VAT bill with the relevant calls highlighted must be provided as a receipt and attached to the claim.

Home personal land line

- 6.6. Only the cost of business calls on a call by call basis can be claimed, and an itemised VAT bill with the relevant calls highlighted must be provided as a receipt and attached to the claim.

- 6.7. Any telephone line rental or standing charges cannot be claimed.

Wi-Fi

- 6.8. Short Wi-Fi internet session fees e.g. at airports and hotels while on UCL business can be claimed, a receipt must be provided.

Broadband/Internet Provision

- 6.9. Home internet connection cannot be claimed for in any circumstances.

7. Entertainment and Hospitality

- 7.1. This section details what can be claimed when entertaining staff, students or external visitors – that is, providing food, drink or other hospitality.

- 7.2. The nature of the event should be established:

- Staff and student entertaining: the event is to primarily entertain UCL staff and students with some (or no) visitors.

- Business entertaining: the event is to primarily entertain visitors with some UCL staff and students attending.
- 7.3. A record of all staff and student attendees and their UCL department names must be included with any claim – this is an HMRC requirement.
- 7.4. All expenditure should be reasonable and appropriate.
- 7.5. The cost of entertainment and / or hospitality should not be paid for using departmental purchasing cards under any circumstances.
- Hospitality for meetings**
- 7.6. Food can only be provided when it is necessary to hold a meeting during a normal meal time (breakfast - before 9.00am, lunchtime - between 12.00 and 2.00pm, or evening - after 6.00pm), and it is not practical to expect staff to bring their own food. No alcohol can be provided.
- 7.7. Where possible the meeting should be held on UCL premises and food provided by UCL's catering providers.
- Staff and student entertaining/hospitality**
- 7.8. This means food or drink for two or more members of staff or registered UCL students in connection to UCL business activities. It includes working lunches/dinners and team-building events. Approval from the budget holder or departmental administrator/manager must be sought before organising or paying for any staff or student entertaining.
- 7.9. The cost of entertaining should not exceed £20 per head.
- Staff social functions**
- 7.10. These are events that not in connection to UCL business activities e.g. Christmas lunches/parties, end of term socials, retirement parties etc.
- 7.11. In general, staff should be expected to contribute to the cost of these events. The UCL department contribution should be no more than £20 per head.
- 7.12. Any expenditure on social functions should be approved in advance with the Faculty Manager or School Finance / PS Director.
- 7.13. Costs for major staff entertaining functions (for example annual social) should be invoiced directly to UCL, not entered on individuals' expense claims.
- Business entertaining**
- 7.14. The most senior person present should pay the bill for any business entertaining and submit the claim.
- 7.15. Hospitality, where feasible, should be pre-approved by the budget holder or departmental administrator/manager.
- 7.16. The cost should be appropriate and not exceed £40 per head including alcohol and service.
- 7.17. If for an exceptional reason the costs exceeds £40 per head, including alcohol and service, this should be approved by the Faculty Manager or School Finance / PS Director.
- 7.18. A record of all attendees and their organisation names must be kept and included with the claim; this includes any UCL staff or students attending.
- 7.19. UCL staff or students attending a business entertaining event in a support role, e.g. greeting guests, without participating in the hospitality should not be included in the numbers attending. Treat any costs arising from their attendance as part of the cost of the function and claim them as such.

8. Training

- 8.1. Training and study costs can only be claimed if the training is for a business purpose.

External training courses

- 8.2. External training courses should be booked using a UCL Purchase Order and paid directly by UCL on invoice via Accounts Payable.
- 8.3. Prior approval for the expense from the budget holder or departmental administrator/manager must be obtained before booking the course.

Study Assistance

- 8.4. The [UCL Study Assistance Scheme \(SAS\)](#) provides a range of support for UCL staff seeking to gain qualifications to support their work and careers.

9. Other Expenditure

Professional body subscriptions

- 9.1. UCL will only reimburse staff, or pay on their behalf, annual subscriptions or memberships to a professional body where either there are:
- Savings to UCL arising from membership, for example reduced conference attendance fees, exceed the cost of membership, or
 - Membership is mandatory in order to be able to teach on a professionally accredited course.

In all cases, the professional body must feature in the list of approved organisations published by [HMRC](#).

Books, journals and magazines/periodicals

- 9.2. Most books and journals should be purchased via a UCL PO and paid directly by UCL on invoice via Accounts Payable.
- 9.3. Books should only be purchased directly by a member of staff when this is not possible, e.g. Amazon does not accept purchase orders.

UK Work Permit (including renewal)

- 9.4. In exceptional circumstances, and with prior approval from the Dean / PS Director, Faculty Manager or School/Professional Services Finance Director, the cost of obtaining or renewing a visa for working in the UK may be claimed through expenses.

Specialist clothing

- 9.5. If a job requires specialist clothing, this should usually be purchased via a UCL PO and paid directly by UCL on an invoice via Accounts Payable.

Subject Fees

- 9.6. Where individuals are paid cash to take part in a research activity/survey, the individual is required to sign a form stating that they have received the cash from the claimant. This form should be attached to the expenses claim form as a receipt.

10. Advances

Foreign Advances

- 10.1. These are available for overseas travel on behalf of UCL where other means of paying for the trip are not available.
- 10.2. Staff may apply for foreign currency, traveller's cheques or for the sterling equivalent to be paid directly into their bank account. Please go to <http://www.ucl.ac.uk/finance/expenses/foreign-advances> for further information.

Research Advances for Subject Fees

- 10.3. Staff may apply through their departments for a Research Advance for the purpose of remunerating Subjects for taking part in experiments, to a maximum of £50 cash per subject for the duration of the experiment.
- 10.4. Subjects may claim in addition to this their travel (where allowed by the grant) from the advance on the production of the original receipt.
- 10.5. If the Subject is to be paid more than £50 (not including travel) or they will be taking part in multiple experiments within the same research where the total is more than £50, this should be paid to the Subject directly by UCL using a general expense claim form and not through the advance (due to HMRC tax regulations). Please go to <http://www.ucl.ac.uk/finance/expenses/research-advances> for further information.

Annex 1 – Expense claim procedures

How to make a claim

All UCL employees must claim expenses online via the [iExpenses](#) module on MyFinance.

Students or external individuals should download the relevant [expenses claim form](#) and submit to the local finance / admin team for processing.

Receipts

For UCL employees, once a claim has been submitted online a paper copy should be sent to Accounts Payable with the relevant receipts or other documents attached. The electronic claim is not processed for payment until Accounts Payable has received the hard-copy claim, with its supporting documentation, as this is the prompt required to process your claim.

For students or external individuals, once the approved claim form and supporting documentation has reached Accounts Payable it will be processed.

Original VAT receipts must accompany all claims, please see **Annex 3** for further information on VAT receipts. Credit card slips or credit card/bank statements will not be accepted as evidence of business expenditure. All receipts must include details of the goods or services purchased.

If the claim relates to an e-receipt, this should be electronically attached to the iExpenses claim and a note entered in the justification field that an e-receipt is attached. The submission page should still be printed out and sent to Accounts Payable to enable payment.

If the necessary receipts or documentation is not available claimants should obtain approval from the relevant Faculty Manager or School Finance / PS Director prior to submitting the claim, and provide evidence of this approval attached to the claim. Use the Justification field in iExpenses to notify Accounts Payable that the approval is attached.

The only exception to the above is when a claimant is based overseas and cannot submit original receipts. If this is the case, copies of the receipts should be electronically attached to the claim on iExpenses and when it has been submitted an email should be sent to apexpenses@ucl.ac.uk with the claim number and an explanation as to why it is not appropriate to submit original receipts.

Approval

UCL operates a system of [delegated authorisation](#) to staff and approval limits are set out in the UCL Financial Regulations. Expense approvers should be aware of the funds available in the project to which the claim is being charged to.

All expense claims require authorisation prior to payment. This authorisation is in line with UCL's Financial Authorised Signatory hierarchy. It is the responsibility of the claimant to ensure that the approver will confirm authorisation for each item in the claim. Claimants may be personally liable for expenses not subsequently approved.

Approver(s) must personally review and then approve the claim. Approvers are expected to review claims promptly and consider the following before approving:

- The appropriateness and quantum of the expenditure
- The expenses category chosen for each item

- The project code(s) charged
- Any policy violations

If there are queries on any of the above, claims should be challenged by the Approver and rejected if incorrect.

Expense claims not appropriately authorised will be returned.

Annex 2 – Exclusions

In exceptional circumstances claims for some of these items may be allowed, prior approval should be obtained from the School Finance / PS Director or Faculty Manager. If prior approval is not obtained there is no guarantee that expenditure will be reimbursed.

Broadband/Internet Provision

Home internet connection cannot be claimed for in any circumstances.

Entertainment and Hospitality

UCL will not pay for:

- Clothing for entertaining e.g. dress or suit hire
- Overnight accommodation

Equipment

All equipment should be purchased directly by UCL via a Purchase Order (PO) and paid directly on invoice via Accounts Payable. Categories of equipment include, although not exclusively, IT hardware & software, laboratory equipment & consumables. UCL have negotiated agreements with [Contracted Suppliers](#) for equipment.

Fines

UCL does not pay:

- fines or fixed penalties
- administration fees charged by third parties for recovering fines
- fines for motoring offences

Gifts

UCL will not pay for gifts in any circumstances. Gifts for staff should be purchased using personal funds or via a staff collection. Gifts should not be claimed via expenses, nor purchased via iProcurement or a UCL Purchasing Card.

Insurance

Travel insurance should be obtained from the Insurance section of the UCL Finance and Business Affairs division. Personal travel insurance policies will not cover claimants whilst abroad on UCL's behalf, and cannot be claimed as UCL already provides cover for business travel. If a claim is received for travel insurance it will not be paid.

Personal car/bicycle/motorcycle insurance cannot be claimed.

Mobile Phone Contracts/Hardware

Monthly contract charges and hardware cannot be claimed for. If a mobile phone is required for work purposes it should be obtained [from ISD Telecoms](#).

UCL will pay for the cost of business calls made from a personal mobile phone, please see the 'Telephone costs' section of the UCL Expenses Policy.

Personal Expenditure

Personal incidental costs while away on UCL activity cannot be claimed. These include, although not exclusively, newspapers, bar drinks, mini bar, hotel video and health and fitness facilities.

Stationery

All stationery must be purchased via UCL's approved supplier, via a PO and paid directly on invoice via Accounts Payable.

Annex 3 – VAT

VAT

UCL can reclaim the VAT charged on some business expenses. In order to make a proper claim UCL needs valid receipts to provide appropriate evidence. It is the claimant's responsibility to obtain a receipt showing VAT where it applies.

As defined by HMRC, original VAT receipts must accompany all claims. Credit card slips or credit card/bank statements will not be accepted as evidence of expenditure. All receipts should show the following information:

- name, address and VAT number of the supplier
- date of supply and date of issue if different
- description of the goods or services
- for each VAT rate the total amount payable including VAT and the VAT rate charged
- name and address of person to whom the services are supplied (if appropriate)
- unit price (if the supply cannot be broken down into countable elements then the total tax exclusive price will be the unit price)
- the total amount of VAT charged

Annex 4 - Visiting Research Fellows Subsistence Payments

Subsistence payments should be claimed via a [Visiting Research Fellow form](#), which will be processed as a manual expense form if the following conditions are met:

- The general rule is to determine if an overseas visitor is an employee or not. If the overseas visitor does not undertake any duties (other than research) normally performed by UCL staff and they are not subject to the usual terms and conditions of employment, then payments may be made to them without deduction of PAYE and NI.
- Usual terms and conditions of employment would include such matters as the ability of UCL to determine hours worked, location of work, to set a probationary period and entitlement of the payee to holiday pay, sick pay and to join a pension scheme.

The individual must be visiting for less than two years.

Subsistence payments may be made gross on the Visiting Research Fellow form if the following conditions are met:

- There is no contract of employment.
- There is no contract for services, whether written or verbal.
- The visiting Research Fellow does not undertake any duties (apart from research) normally performed by staff of UCL.
- The grant is paid to cover living and travel expenses.
- The visiting Research Fellow is here for a maximum of two years.
- The visiting Research Fellow form must clearly state that the payment is for travel and subsistence of an overseas visiting researcher.
- The individual's home country and institution address is included on the form.
- The source of funding is stated on the form.
- If the visiting Research Fellow does undertake any teaching duties or hold seminars, then a proportion of the payments made to them must be attributed to these duties. Payments may still be made gross but they must be reported to the HMRC. Details of all such payments in any tax year (6 April to 5 April) must be returned to the Taxation and Commercial Accountant in FBA by 30 April each year.

Annex 5 - Childcare and Caring Responsibility costs

Under the strategic partnership of Research Councils UK (RCUK), each of the UK's seven Research Councils below now allow childcare or caring responsibility costs to be claimed as allowable expenses if the costs are incurred for working outside normal working patterns.

- Arts & Humanities Research Council (AHRC)
- Biotechnology and Biological Sciences Research Council (BBSRC)
- Engineering and Physical Sciences Research Council (EPSRC)
- Economic and Social Research Council (ESRC)
- Medical Research Council (MRC)
- Natural Environment Research Council (NERC)
- Science and Technology Facilities Council (STFC)

There may also be other funders that allow similar expenses to be claimed if allowable under an employer's policy (please contact [Research Services](#) if your funder allows this and it is not listed above).

Eligibility

These costs can be claimed by research or academic staff in receipt of a grant from a funding body which allows childcare or other caring responsibilities to be reimbursed as allowable expenditure.

Criteria

The following criteria will need to be met in order for claims (made through [iExpenses](#)) to be approved:

- Staff must be on a grant funded by one of the bodies listed below.
- Childcare or caring responsibility costs may only be claimed in association with work activities undertaken outside of normal working patterns (e.g. childcare or eldercare costs while the primary carer attends a conference outside usual contracted hours).
- The cost must be directly related to an active project and there must be sufficient budget within the grant to cover it.
- There must be an auditable record such as conference attendance confirmation and receipts for the cost of the childcare/caring responsibility.
- Claimants should use the 'Exceptional Items' category on iExpenses.
- Claims will be restricted to a maximum of two per financial year of £100 each or one claim of £200. This figure has been benchmarked against similar benefits provided by other universities

Contacts

For further information, please contact your [School](#), [IOE](#) or [PS](#) Finance Director.