



# University of Edinburgh Expenses Policy

## Purpose

This Policy sets out the rules on reimbursement of reasonable expenses incurred in the course of official University business. The overall purpose of the Policy is to guide claimants through incurring and claiming these expenses, ensuring the process is as easy and efficient as possible.

The Policy also aims to make sure that:

- individuals neither lose nor gain financially;
- value for money is achieved;
- fraud is avoided; and
- Tax and legal regulations are complied with
- diversity and inclusion of all staff is supported

For the purposes of this policy, “must” is used when expressing obligation or an unavoidable requirement, whereas “should” is more of a recommendation

This Policy should be read in conjunction with other University policies including the [Sustainable Travel Policy](#), [Gifts and Hospitality Policy](#), [Conflict of Interest](#), [Anti-Bribery & Corruption Policy](#), [Fraud Policy](#), and the University’s [Reward and Recognition Scheme](#).

## Scope

The policy applies to all staff of the University, its subsidiary companies and to students and others employed by the University who incur expenses which the University has agreed to reimburse.

The policy applies to all expenditure. Please note that any items purchased with University-administered funds are University property. This policy takes precedence unless more restrictive financial limits are stipulated by the funder (for example, a research grant).

For the avoidance of doubt this policy supersedes any other University, College/Support Group or School/ Planning Unit guidance on expenses.

The University will reimburse claimants for expenses which they wholly, necessarily and exclusively incur in the course of official University purposes. Only actual costs which are incurred as part of the University’s purposes will be reimbursed.

## Exclusions

The policy **does not** apply to staff based overseas long-term or staff with home-working contracts.

Principles	
<p>Individuals should make claims through the recognised expense system in line with the following principles:</p> <ol style="list-style-type: none"> <li>1. <b>Value for money is achieved</b> – costs should be modest and reasonable, and any cost which an external observer might regard as being unnecessary or an excessive use of public/charitable funds must be avoided. “Reasonable” expenses are those that are cost effective when weighed against the purpose of the activity. Reimbursement in full is not guaranteed if the claim is not considered value for money.</li> <li>2. <b>Suitability and sustainability of activity is assessed</b> - before committing to any business travel expense, individuals must review the <a href="#">Sustainable Travel Policy</a> and check that the activity is in line with the policy.</li> <li>3. <b>Procurement should be considered first</b> – expenses claims should only be used when it is not possible and/or practical for the University to pay for the goods or service directly through our established Procurement routes by raising a requisition, unless otherwise stipulated in procurement guidance.</li> <li>4. <b>Costs incurred are for business purposes only</b>, and the claimant does not receive a personal benefit (see taxation below).</li> <li>5. <b>Timely</b> – only actual and evidenced costs are reclaimed within a reasonable timeframe (three months unless an exceptional circumstance exists)</li> <li>6. <b>Authorised by appropriate person</b> – claims should be authorised by someone other than the claimant or a related individual and will usually be a more senior member of staff, where possible.</li> <li>7. <b>The University of Edinburgh’s authorised expenses reimbursement system</b> is the only route for staff expenses.</li> </ol>	
Overpayments	
<p>The University will seek to recover any overpayment of expenses, and any advance payments that are not fully accounted for.</p>	
Individual responsibility	
<p>This policy ensures that staff comply with the University’s requirements, and attempts to assist claimants and authorisers to understand what can and cannot be claimed for and what is considered reasonable. In the interests of value for money and to support the appropriate use of public funds, claimants are expected to be prudent in their spending. Authorisers are required to be diligent in their review and approval of expenses to avoid the University incurring any unnecessary expense. Please note that external funder restrictions must also be met before submitting expense claims for approval.</p> <p>Claimants and authorisers must aim to ensure that economy, efficiency and effectiveness are achieved in respect of all expenses incurred without compromising personal safety.</p> <p>Compliance with this policy will ensure that claimants, or the University, does not incur a tax or national insurance liability and that claimants need not report expenses on their tax returns. For example any clothing allowances or other allowance payments to staff must be processed in the University payroll.</p> <p>The University assumes no obligation to reimburse expense claims that are not compliant with this policy. Staff who fail to comply with this policy will be dealt with under the University’s disciplinary policy.</p>	
<b>Claimant</b>	<p>Responsibility for compliance with this policy rests with staff or students making claims (“the claimant”) for the reimbursement of expenses and their approving line manager/budget holder/Principal Investigator (“the authoriser”).</p>
<b>Approver – Line Manager/ Budget Holder/Principal Investigator</b>	<p>Has financial authority to approve claims in line with the <a href="#">Delegated Authority Schedule</a>. By approving the claim, the Authorised Signatory confirms that:</p> <ul style="list-style-type: none"> <li>• each expense claim complies with the principles and requirements set out in this Policy;</li> <li>• budget is available;</li> <li>• the cost coding is correct; and</li> <li>• Tax implications have been considered and any appropriate actions taken to ensure that relevant items have been flagged to the Finance team for the application of tax.</li> </ul>
<b>Heads of School / Departments</b>	<p>Responsible for ensuring staff are aware of the Expenses Policy and the consequences of failing to comply. Compliance is mandatory and subject to audit. Breaches will be taken seriously, and non-compliance may lead to disciplinary action.</p>

## Reasonable Adjustments

Reasonable adjustments to this policy may be considered for those with disabilities and/or medical conditions. Schools / Departments may use discretion in application of the policy to ensure that the principles of equality are met.

## Audit and Review

The Finance Operations Service Assurance team will review claims for compliance with the Expenses Policy. The responsibility of the claimant and the authoriser is to ensure that, to the best of their knowledge, the claim is compliant with this policy. Any unusual or significant items will be investigated.

The University is a charity and receives public funds. All University spend is subject to scrutiny and audit by government agencies, internal and external auditors, funders and their auditors and other sponsors.

University expenditure is also subject to scrutiny under FOI requests that can include the reporting of anonymised details of staff expense claims. All claimants and authorisers must ensure that any claim made is justifiable, legitimate and will not risk the University's reputation.

The University is committed to the prevention of bribery and to observing the provisions of the Bribery Act 2010, and will not tolerate bribery or other improper conduct either inside the UK or abroad, by staff or other individuals or organisations who perform services for or on behalf of the University.

Staff who knowingly submit a false or inappropriate claim will be subject to the University's Disciplinary Policy. In the University's Disciplinary Policy, theft, fraud or deliberate falsification of records, e.g. expense claims, is one of the examples given of a potential gross misconduct offence.

## Taxation

Expenses incurred by employees, which are reimbursed by their employer are taxable payments unless they are incurred wholly, exclusively and necessarily in the performance of their duties of employment. Some business travel expenses are covered by exemptions.

Travel and certain other expenses may be made as non-taxable payments under a HMRC PAYE Settlement Agreement (PSA). Some business travel expenses are covered by exemptions. The University has to satisfy HMRC that no tax would be due in respect of the payments and benefits covered by the agreement and that the University operates good control systems ensuring payments are within the terms of the Agreement.

HMRC has to be satisfied that the expenses covered by the Agreement only reimburse employees for expenses incurred on University business.

All expenses must be recorded, clearly itemised and accurately coded on the Universities expenses system together with the reason the expenses were incurred. This ensures that Value Added Tax (VAT) can be reclaimed on specified items of business expenses.

## 1. Travel

The University will reimburse the costs of necessary travel for University purposes between one University workplace and another temporary place of work for meetings or other purposes (on University or other premises).

<b>Booking travel</b>	<p>The Sustainable Travel Policy sets out how all local, national and international travel taken on behalf of the University should take place. These procedures are mandatory and should be regarded as standard practice for any travel taken on behalf of the University by staff, students and third parties acting on behalf of, or for, the University.</p> <p>For details on booking business and study travel, including air travel, accommodation, rail, vehicle hire, and taxis, please refer to the Sustainable Travel Policy.</p> <p>All expense claims must adhere to the <a href="#">Sustainable Travel Policy</a>.</p> <p>Please note that using the University's Travel Management Company (TMC) is mandatory. However, there are several exemptions to using the TMC. For a complete list of exemptions, please refer to the <a href="#">Sustainable Travel Policy</a>. For these exemptions, using local University credit cards or the University expenses system is acceptable.</p> <p>Guidance on travel – including booking travel, insurance, protecting your health and personal safety whilst travelling for University purposes, sustainable travel, visas and information in case of emergencies, etc - can be found on the <a href="#">Business Travel</a> webpages.</p>
<b>Public transport</b>	<p>For local journeys outside of Edinburgh or for journeys within Edinburgh, public transport should be used in the first instance. Where this is not practical, for safety reasons or complexity of journey, taxis can be used.</p> <p>When travelling by rail, first class is acceptable for journeys over 2.5 hours where travellers anticipate working for the majority of the journey, for disability, impairment or other health-related reasons. A sleeper is also permitted for overnight travel.</p>
<b>Taxis</b>	<p>Where this is not practical to use public transport, for safety reasons or complexity of journey, taxis can be used and are permitted for short and infrequent journeys.</p> <p>Where taxis are required within Edinburgh for University purposes (excluding ordinary commuting or private journeys), staff must use the University's contract for taxi services, Central Taxis, where practicable. A School or Planning Unit account can be set up by <a href="#">application</a>.</p> <p>Where Central Taxis cannot provide suitable service, or for journeys out with Edinburgh, the use of other taxi providers is acceptable.</p>
<b>Private vehicles and vehicle hire</b>	<p><b>The use of private vehicles for University business</b> is strongly discouraged and should be used only when no reasonable alternatives exist.</p> <p>Where business mileage is being claimed, the start point, destination and number of miles must be included on the expense claim prior to authorisation together with the reason for travel. Please note that electric or hybrid car rates are currently approved by HMRC at the mileage rate for cars and vans. Please note that fuel costs can only be claimed for hire cars and that <a href="#">HMRC mileage rates</a> must be claimed for use of private vehicles for University purposes.</p> <p>The mileage allowance covers insurance costs of adding business cover to personal motor insurance policies. Please note that personal car insurance for business use will not be reimbursed.</p> <p>The use of private cars for long journeys (i.e. over 100 miles for a return journey) is not normally economic. Exceptions are where there are a number of passengers (university employees), heavy, bulky or fragile equipment or items are carried, there are multiple destinations, public transport is impractical or it can be demonstrated that there is a significant saving in staff time by the use of a private car. The reason must be stated on the expenses claim.</p>

	<p>Guidance on vehicle use and local and national vehicle hire can be found here <a href="#">Business use   Transport and Parking (ed.ac.uk)</a>.</p> <p>Local and national vehicle hire must be booked through the University's <a href="#">approved suppliers</a>.</p>
<b>Bicycles</b>	Staff may claim business mileage at current <a href="#">HMRC mileage rates</a> if they are using their own bicycle for work purposes.
<b>Home to work</b>	<p>Payment for mileage claims for travel from home to the workplace is only payable in exceptional circumstances when approved by the claimant's line manager or budget holder and with prior approval from the Finance Department (<a href="#">Finance helpline</a>).</p> <p>Specific agreements can be written and agreed with the Head of College/Support Group for staff who have contracts to work from home. These approved home to work journeys should be processed via payroll as PAYE and NI contributions are deducted.</p>
<b>Passports</b>	Passport costs will not be reimbursed unless the claim is for the additional fee for a 50-page passport or if a second concurrent passport is required for University frequent travellers. Travel visas, booking fees and carbon tax levies will be reimbursed.
<b>Vaccinations and other Medicine</b>	The University will reimburse claimants for costs associated with vaccinations and other necessary medical requirements for overseas University travel. The University's Occupational Health Unit offers a <a href="#">range of vaccines</a> that are charged to Schools or Planning Units through internal charging.
<b>What should not be claimed</b>	<ol style="list-style-type: none"> <li>1. The University will not reimburse the costs of <a href="#">ordinary commuting or private travel</a>.</li> <li>2. Charges for parking at your normal place of work.</li> <li>3. Season/multiple journey tickets where it cannot be proved that they are solely for business use. Only the cost of individual journeys will be refunded.</li> <li>4. First class travel.</li> <li>5. Fines e.g. parking or speeding fines.</li> </ol>

<b>2. Subsistence</b> The University will only reimburse subsistence incurred while travelling for University business and where the travel occupies the whole or substantial part of the working day.	
<b>Claimable</b>	Actual subsistence costs incurred can be claimed and itemised bills and proof of payment must be provided. Please note that daily rates must not be claimed. Reasonable gratuities, tips and sustainability fees not exceeding 15% can be claimed as part of a meal.
<b>Meals and Beverages</b>	<p>Food and beverages taken as a meal (breakfast, lunch and dinner) can be claimed while travelling on University business if the meal-time falls within the journey. Costs should not be excessive.</p> <p>As a guide, reasonable rates in the UK are considered to be:</p> <ul style="list-style-type: none"> <li>• Breakfast: £10</li> <li>• Lunch: £10</li> <li>• Dinner: £25</li> <li>• <i>Tips: Up to 15%.</i></li> </ul> <p>This guidance is on a <i>per meal</i> basis and cannot be used cumulatively. Receipts must also be kept to substantiate claims.</p> <p>Light working lunches and dinners with University colleagues held on University premises and staff events (section 4) are claimable. The meal must be taken in the place where the meeting is held (i.e. a break in the meeting). <a href="#">Edinburgh First</a> (or where appropriate <a href="#">EUSA</a> or NHS and on-site exclusively contracted providers in other non-University buildings) should be used for on-campus catering.</p> <p>Overseas subsistence rates are based on actual expenditure (i.e. cost of accommodation and meals) and must be evidenced by itemised bills and proof of payment.</p> <p>Necessary costs of meals taken whilst away from University premises will be reimbursed when staff are working away from the University on University business. This hospitality is treated as taxable</p>

	staff entertaining for the University unless external examiners, visiting speakers or lecturers, external collaborators on research or other projects, potential or actual sponsors or donors, government officials, or other publicly-funded organisations are present.
<b>Incidental Expenses</b>	<p>The actual costs of personal incidental expenses such as newspapers, private calls, laundry, non-alcoholic drinks, etc. can be claimed provided that the total amount spent on such items amounts to no more than:</p> <ul style="list-style-type: none"> <li>• £5 per night (where the night is spent in the UK) or</li> <li>• £10 per night (where the night is spent outside the UK).</li> </ul> <p>Receipts are required. This is not a round sum per day allowance claimed for nights away from home.</p>
<b>What should not be claimed</b>	<ol style="list-style-type: none"> <li>1. Subsistence costs cannot be claimed when attending meetings or events at University of Edinburgh premises unless they are student events approved by the line manager/budget holder.</li> <li>2. Items of a personal nature (for example, toiletries urgently required on work-related travel) will not be reimbursed unless there are exceptional circumstances.</li> <li>3. The cost of alcohol consumed as part a meal will not be reimbursed unless entertaining (see section 3 Hospitality and Entertaining).</li> <li>4. Working lunches or dinners with University colleagues, held away from University premises must not be claimed.</li> </ol>

<b>3. Hospitality and Entertaining</b>	
The University will reimburse the provision of food, drink or other hospitality incurred in furthering University business.	
<b>Claimable</b>	<p>The University recognises that there may be occasions when it is appropriate to provide hospitality to external customers or other important stakeholders of the University.</p> <p>On these occasions it is expected that the purpose of entertaining is to foster new business, provide a documented benefit to the University or to continue existing academic or business contacts. Hospitality is an accepted courtesy of an academic or business relationship however the University must avoid a situation whereby the hospitality may be deemed to have influenced a decision or lead to allegations of a conflict of interest.</p> <p>Where University staff are being offered gifts or hospitality they should refer to the guidance within the University's <a href="#">Anti-Bribery and Corruption Policy</a> which provides clear guidance on accepting gifts and hospitality.</p> <p>Hospitality is treated as taxable unless external examiners, visiting speakers or lecturers, external collaborators on research or other projects, potential or actual sponsors or donors, government officials, or other publicly-funded organisations are present.</p> <p>All entertaining must be authorised by the Head of School/Planning Unit before it is incurred unless there are acceptable unforeseen circumstances.</p>
<b>Making a Claim</b>	<p>Staff in attendance must be proportionate with the number of visitors with a maximum ratio of three University employees to every one visitor. The maximum ratio of 3:1 University employees to external guests is a critical factor in determining whether such expenses are tax allowable for the University.</p> <p>The following information must be shown on the claim:</p> <ul style="list-style-type: none"> <li>• the name(s) of attendees</li> <li>• the organisation which they represent and the purpose of the entertainment.</li> </ul>
<b>What should not be claimed</b>	<ul style="list-style-type: none"> <li>• Events that don't meet our gifts and hospitality policy</li> <li>• Tips in excess of 15%</li> </ul>

4 Other Business Expenses	
The University may reimburse other costs relevant to undertaking University business	
<b>Claimable</b>	<p>The majority of Business expenditure must be incurred through University procurement routes, primarily purchase orders. Unless there are exceptional circumstances, items such as equipment, computer hardware, software, consultancy, any staff-related payments and other business expenditure including mobile contracts for work-related purposes must not be claimed on expenses. Expense claims must therefore be used to reimburse incidental expenditure (personal costs incurred whilst on University business), not general business expenditure.</p> <p>If there are other reasons why the University procurement routes are not appropriate, an <a href="#">application for a corporate credit card</a> can be submitted to the Director of Finance Specialist Services, for approval.</p>
<b>Membership Fees</b>	<p>Personal membership subscriptions to professional bodies will not normally be reimbursed. The Head of School/Planning Unit can agree to meet the cost of an annual subscription or membership to a professional body from University funds where it can be demonstrated that an individual's membership results in wider benefit or savings to the University, for example reduced conference fees that exceed the cost of membership.</p> <p>Personal membership subscriptions for staff with training contracts will be reimbursed. The professional body must be listed in <a href="#">HMRC's professional bodies approved for tax relief</a>. For other professional memberships, individuals are entitled to obtain tax relief on professional subscriptions they fund themselves if the professional body is on HMRC's qualifying professional bodies.</p>
<b>Visa and associated fees</b>	<p>The University has a <a href="#">policy of reimbursing visa and associated fees</a> and <a href="#">EU settlement scheme fees</a> incurred by new and existing staff whose employment it sponsors. Claims should be submitted using the <a href="#">Visa Reimbursement Claim Form</a> provided by HR rather than the expenses claim system.</p>
<b>Staff Events</b>	<p>If there is a business reason for staff events and the business agenda is a substantive part of the day, the costs of reasonable non-alcoholic refreshments for work-related staff training events, away days and team building events will be reimbursed. Refreshments should be arranged and purchased through Edinburgh First wherever possible.</p> <p>Costs of regular annual events such as Christmas parties can be reimbursed and are not taxable for the individual if the event is open to the whole School or Planning Unit, not limited to a research team or other unit in a School or Planning Unit.</p>
<b>Relocation</b>	<p>Authorised removal and relocation costs are met by the University. Details are contained in the <a href="#">Relocation policy</a> administered by Human Resources.</p>
<b>Mobile phone costs</b>	<p><b>Personal devices</b> Business use of a personal device will only be refunded if an itemised bill is provided with the relevant costs identified. This includes overseas data bundles. Personal mobile monthly contract costs <b>must not be incurred directly by claimants and claimed on expenses</b>. Agreed exceptions to this policy include eBooks.</p> <p><b>Mobile phone contracts</b> University devices must be paid for by the department and remain the property of the University. Phone hardware and associated costs will not be refunded via the expenses process. Staff should refer to the <a href="#">IS Managed Mobile Service</a> guidance.</p>
<b>Eyesight Costs</b>	<p>Arrangements have been made with certain opticians who can provide eye tests for users of display screen equipment. Relevant costs can be claimed in line with the Health and Safety Policy (approved opticians only). <a href="http://www.docs.csg.ed.ac.uk/Safety/general/DSE_eye_tests.pdf">http://www.docs.csg.ed.ac.uk/Safety/general/DSE_eye_tests.pdf</a></p>
<b>Childcare Costs</b>	<p>Additional childcare costs can be claimed if required for the HMRC definition of "work-related training", i.e. conferences and research visits. Any other work-related childcare costs must be reimbursed via the University payroll.</p>



<b>Sundry Costs</b>	Occasionally, it may be most expedient to purchase low value computer accessories and office supplies directly (e.g. a charging cable while travelling) and reclaim via expenses.
<b>Gifts</b>	Gifts up to £50 can be claimed if they are related to staff welfare or recognise a staff member's personal circumstances for reasons of ill health or bereavement but not in recognition of any other life event. Gifts cannot be a cash or voucher exchangeable for cash but vouchers exchangeable for goods or services are acceptable.
<b>What should not be claimed</b>	<ol style="list-style-type: none"> <li>1. Clothing - where required, the University will issue appropriate uniforms or work wear including protective clothing.</li> <li>2. IT equipment must be purchased by your department, including: <ul style="list-style-type: none"> <li>• Computer Hardware (e.g. monitors, laptops, tablets); and</li> <li>• Software including</li> <li>• Online software</li> <li>• Consultancy</li> </ul> <p>Note: all hardware and software remains the property of the University.</p> </li> <li>3. Medical examinations - where the University requires individuals to undergo health checks or screening, it will make all necessary arrangements directly with the medical practitioner and pay directly all costs incurred.</li> <li>4. Credit card costs – penalty charges or late payment fees will not be reimbursed if you use your personal credit card</li> <li>5. Potentially hazardous materials and equipment must never be purchased by individuals and claimed on expenses.</li> </ol>

#### 5 Exceptional circumstances and complex situations

Many departments have colleagues undertaking complex activities, including, for example, travel to difficult or remote locations or fieldwork overseas.

In these circumstances, there may be a number of issues that need to be considered, including, but not limited to, health and safety, insurance, tax, appropriate routes for engaging local workers, and ensuring any funder terms and conditions are met.

Colleagues are likely to incur more unusual costs in these situations, and to ensure that the best possible arrangements can be put in place to support and facilitate your work, please talk to your departmental administration teams as soon as possible when you start planning. Departmental teams can obtain further information from the Finance team and other central services to ensure your work runs smoothly.



## 5. Advances

Advances for travel and subsistence will be provided where an individual would otherwise be significantly financially disadvantaged by having to personally incur expenditure in the course of University business.

<b>Travel Advances</b>	<p>To avoid being significantly out of pocket, you can request funds in advance.</p> <p>You should always ensure that the University pays for travel and accommodation directly before considering an advance.</p> <p>You can request a travel advance if:</p> <ul style="list-style-type: none"> <li>• you will be travelling on business away from your normal place of work for at least three nights;</li> <li>• you would otherwise expect to submit an expenses claim in excess of £300; and</li> <li>• it has not been possible for the University to pay directly. Note: spend in a foreign currency is not in itself a valid reason for requesting an advance</li> </ul>
<b>Amount of advance allowed</b>	Advances will be given based on an agreed estimate of the likely costs to be incurred by the member of staff. Staff should not expect advances to be made by the University for items charged to their own personal credit cards.
<b>Payment of Advances</b>	Advances are paid by direct payment into the recipient's bank account.
<b>Reporting Advances</b>	<p>Funds provided in advance should only be used for the purposes outlined in the advance request and must conform to the rules specified in this document.</p> <ul style="list-style-type: none"> <li>• All expenditure must be in line with this policy. Repayment will be required for any expenditure deemed inappropriate and not authorised.</li> <li>• Expenditure should be reported promptly after travel is completed and must be completed within one month of the activity concluding or return from travel.</li> <li>• All expenditure must be supported by evidence.</li> <li>• Any unspent advance must be repaid promptly.</li> <li>• Claimants are not eligible to apply for another advance if reporting or repayment is outstanding.</li> </ul>

## 6. Claiming Expenses/advances

All staff expenses and advances must managed and reported in People and Money.

<b>Claiming Expenses</b>	<p>Claimants must follow the guidance provided in the Expenses Procedure Guide.</p> <p>Foreign currency payments should be converted to sterling at the nearest applicable exchange rate to the date of the transaction and claimed in sterling including any charges. Where a foreign currency payment is made using a credit or debit card, the actual cost in sterling will be reimbursed. For cash items, please use the exchange rate achieved on conversion to foreign currency plus any transaction charges. For foreign currency bank account transactions, please use the <a href="https://www.xe.com">xe.com</a> rate on the transaction date.</p>
<b>Evidence</b>	<p>All receipts (for example, itemised bills or invoices not debit/credit card receipts) showing proof of payment must be photographed or scanned and attached to the online expense claim. Original receipts must be retained if it is a funder requirement (for example, EC research grants). It is the responsibility of staff working on externally funded projects to check the funder requirements with local finance teams. Mileage claims do not require a receipt.</p>
<b>Submission of a Claim</b>	All claims for expenses should be made promptly. Claimants should submit expense claims within three months of the expense being incurred except where there is an acceptable reason for delay approved by the <a href="#">Finance helpline</a> .
<b>Declaration by Claimant</b>	<p>In submitting an expense claim you are confirming that:</p> <ul style="list-style-type: none"> <li>• Value for money was achieved</li> <li>• It was not possible and/or practical for the University to pay directly</li> <li>• The cost was incurred for business purposes only</li> </ul>

	<ul style="list-style-type: none"> <li>Only actual and evidenced costs are reclaimed</li> </ul>								
<b>Authorisation</b>	<p>All expenses will be approved in People and Money by the claimant's line manager or Principal Investigator/PM if the expenses relate to a research or Estates project. In no circumstances will self-authorised claims be paid. The Authoriser is responsible for confirming:</p> <ul style="list-style-type: none"> <li>Each expense complies with the principles and requirements set out in this Policy and any additional requirements established by research or other external funders; the cost was incurred solely for business purposes; only actually and evidenced costs are reclaimed; and the claim is correct, and all receipts are attached.</li> <li>Budget is available.</li> <li>Coding is correct.</li> <li>Tax implications have been considered and any appropriate actions taken to ensure that relevant items have been flagged to the Finance team for the application of tax.</li> </ul> <p>Payment instructions and claims must not be authorised by any member of staff junior to the person receiving payment unless either the signatory is defined in the following table or a separate, specific arrangement has been agreed in writing with the Director of Finance.</p> <table border="1"> <thead> <tr> <th>Claimant</th><th>Authoriser</th></tr> </thead> <tbody> <tr> <td>Head of College</td><td>Provost (and Principal if above Provost's limit)</td></tr> <tr> <td>Director of Professional Services Group &amp; Provost</td><td>Principal</td></tr> <tr> <td>Principal</td><td>Senior Lay Member of the University Court</td></tr> </tbody> </table>	Claimant	Authoriser	Head of College	Provost (and Principal if above Provost's limit)	Director of Professional Services Group & Provost	Principal	Principal	Senior Lay Member of the University Court
Claimant	Authoriser								
Head of College	Provost (and Principal if above Provost's limit)								
Director of Professional Services Group & Provost	Principal								
Principal	Senior Lay Member of the University Court								
<b>Equality and Diversity</b>	The Equality Impact Assessment has been completed and addresses any equality and diversity impacts of this policy.								
<b>Further Information/Queries</b>	Please contact <a href="mailto:Finance.helpline@ed.ac.uk">Finance.helpline@ed.ac.uk</a> or 0131 651 5151 (option 1) for further information or if you require this policy in an alternative format.								
<b>Useful links</b>	<a href="#">Finance Policies and procedures</a> <a href="#">Sustainable Travel Policy</a> <a href="#">Powers of Delegation   The University of Edinburgh</a> <a href="#">Travel Management Services</a> <a href="#">Disciplinary Policy</a>								

8. Approval and Review	
Date policy approved	
Final approval by	University Executive (& HRPDG sign off 30 November 2021)
Consultations held	Staff; HR Policy Development Group
Date of commencement of policy	1 <sup>st</sup> April 2022
Date for review of policy	1 <sup>st</sup> April 2023
Policy review by	Senior Financial Controls Accountant
Policies superseded by this policy	Expenses policy v2.1
<p>The policy was approved by the University Executive on 18<sup>th</sup> January 2022, signed by the Human Resources Policy Development Group on 30<sup>th</sup> November 2021 and is effective from 1 April 2022.</p> <p>The policy will be reviewed annually on 1 December and any changes approved by the University Executive and, where appropriate, signed by CJCNC.</p> <p>The updated policy will be communicated to staff and published on the University's website.</p>	

Version control			
Version	Amendment made	Approval date	Approved by
1.0	First Version	26 September 2017	Central Management Group
1.1	First review & Update	15 January 2019	University Executive
2.0	Policy re-draft	18 January 2022	University Executive
2.1	Fixed broken links and removed references to Covid 19	February 2024	Director of Specialist Services
2.2	Policy changes relating to changes to Sustainable Travel Policy	6 <sup>th</sup> August 2024	University Executive