



**SOAS, UNIVERSITY OF LONDON**

**EXPENSES POLICY**

# EXPENSES POLICY

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## 1.0 The policy

1.1 This policy applies to all members of the School seeking reimbursement of travel and other expenses. Members of the School are:

- i) All current employees of the School
- ii) Students engaged in SOAS activity
- iii) Staff engaged via an employment agency with a contractual relationship with the School
- iv) Members of Governing Body, including co-opted members of Governing Body Committees

1.2 The policy covers the following categories:

1. General travel and related expenses (section 5.0)
2. Subsistence expenses, including the cost of accommodation (section 6.0)
3. Entertaining and Hospitality (section 7.0)
4. Professional subscriptions (section 8.0)
5. Conference costs and membership fees (section 9.0)
6. General items falling below the expense claim limit of £100 [inclusive of VAT]. (section 10.0)
7. Personal budgets, Fund Accounts, Research Grants & Contracts (section 11)

1.3 The policy does not cover interview expenses and relocation expenses which are paid in accordance with separate policies set out on the School's website at: [Interview Expenses Policy](#) and [Relocation Expenses Policy](#). Also the policy does not cover claims from individuals with no contractual relationship with the School. Where a budget holder is seeking to reimburse the expense of someone who has no contractual relationship with the School, advice must be sought in advance from a member of the Human Resources Department (payroll section) to ensure the payment is not subject to National Insurance, Income tax or both.

1.4 All members of the School should be fairly reimbursed for appropriately authorised expenditure incurred wholly, exclusively and necessarily in the performance of their duties. Employees should neither gain nor lose financially as a result of travelling on School business or incurring and claiming business expenses.

1.5 All potential claimants should keep their expenditure to a minimum consistent with meeting the School's business needs and its efficient operation.

1.6 Special provisions may apply where members have additional needs (disability, mobility or special dietary needs) that require addressing in a manner that is not covered by this Policy.

1.7 Claims must be made promptly. Claims delayed by more than 3 months after the expenditure was incurred will not be reimbursed unless there are exceptional circumstances. In addition, claimants must meet the tight processing deadlines that SOAS Finance will communicate each year for financial year end accounting and audit purposes.

1.8 Proof of expenditure, including valid fully itemised original VAT receipts (which excludes photocopies or credit card transaction slips) and, exceptionally, invoices, are required to support all claims. Additional proof of payment may be required in cases where it is not clear that the cost has been paid. Claims that can be (or have been) reimbursed by another party must not be submitted for payment.

1.9 Breaches of policy, abuse and inappropriate claiming/authorisation of claims under this policy will be investigated and may lead to disciplinary action.

## **2.0 Claims process**

2.1 Staff should normally use the School's purchasing systems to purchase goods and services unless the item is low in value and it can be demonstrated that the School will benefit if the item is purchased and reclaimed as an expense. For example, where it is economical, use should be made of the School's Travel Agent to book flights thus avoiding the need to incur the expense personally. The Finance and Planning Directorate uses a working assumption that non-travel related claims that are for items in excess of £100, inclusive of VAT, should be purchased using a School purchasing card or the Agresso purchase order system.

2.2 All staff expense claims must be submitted using the Agresso online expenses module.

2.3 Members are responsible for submitting their expense claims in line with this expenses policy, and in submitting a claim, are confirming that the expenses have been wholly, exclusively and necessarily incurred in carrying out the School's business.

2.4 Claims must be submitted promptly, and normally not later than 4 weeks from incurring the expenditure. Claims delayed by more than 3 months after the expenditure was incurred will not be reimbursed unless there are exceptional mitigating circumstances for the delay which must be validated by the claimant's line manager, who will use their discretion to authorise or reject the late claim.

2.5 HR will be notified / advice sought before a reimbursement is refused.

2.6 In addition, claimants must meet the tight processing deadlines that SOAS Finance may separately communicate each year for financial year end accounting and audit purposes.

2.7 Receipts should be obtained to support all items of expenditure being claimed. Where relevant these receipts should be VAT receipts. For staff expenses, receipts should be scanned and attached to the online claim in Agresso. Original receipts are required to support the claim. Credit card slips or quotations will not be accepted as substitutes.

2.8 The School accepts, however, that it may not always be possible to obtain receipts for certain expenses - e.g. cost of metered parking. Providing full details of the costs and the journey is specified, reimbursement will be made. When travelling in countries where receipts are not routinely issued, staff should make every attempt to obtain some form of documentation. Where it is not possible, full details must be provided along with reasons for not providing proper receipts

2.9 Claims that can be (or have been) reimbursed by another party must not be submitted for payment.

2.10 Whenever VAT is being claimed (where VAT is included in the expense incurred by the claimant) the receipt must bear the supplier's VAT number.

2.11 Expenses claims for hospitality, including for in-house hospitality, must include as a minimum:

- each visitor's name and organisation
- the names of School staff present

- business reasons for the entertainment.

2.12 The expenditure claim must have been incurred by the claimant (that is, individual A must not claim expenses incurred by individual B).

2.13 Any attempt to submit a false claim will be treated as a serious disciplinary offence

2.14 Claims must be in Sterling irrespective of the currency in which the expense was incurred. Where an expense has been incurred in a foreign currency the claimant should state the foreign currency amount on the claim and use the exchange rate obtained from their bank or credit card company to convert claims to Sterling. If the exchange rate applied differs from the rate expected, the Finance and Planning Directorate will ask for the rate applied to be substantiated. Where a queried rate is not substantiated by the claimant the Finance and Planning Directorate will apply a reference rate (currently obtained from xe.com) and adjust this for an estimate of the charges levied (i.e., no more than 5%) as part of the currency conversion process. It is helpful, and will avoid delay, to provide evidence of rate used as a matter of routine.

2.15 All claims must include detailed description of the costs incurred. Claims containing general descriptions such as “other” must be rejected by authorisers.

2.16 The Finance and Planning Directorate reserves the right to refuse claims that have not been submitted or authorised correctly or in breach of the expenses policy.

### **3.0 Authorisation of expenditure**

3.1 Relevant Budget Holders are responsible for approving staff expense claims, via Agresso workflows, in line with approval limits set out in the current SOAS Financial Regulations - Annex A (Financial Authorities).

3.2 By authorising a claim, the authoriser confirms that:

- The expenses were wholly, exclusively and necessarily incurred in the performance of SOAS duties.
- The expenses claimed are not payable from another source.
- There is sufficient money in the budget to meet the costs involved.
- Due consideration has been given to achieving value for money.
- Legible and fully itemised receipts supporting the claim (which excludes credit card transaction slips), are attached to claims being submitted through Agresso.
- The expenses are submitted in line with the provisions of the expenses policy.

3.3 Expenses of the School’s Director shall be approved by the Chair on behalf of the Board of Trustees.

3.4 The Registrar or his/her nominees, as the appropriate Budget Holder, reviews and approves claims from members of the School’s Board of Trustees and co-opted members.

3.5 Under no circumstances will self-authorized claims, or those signed by a close relative or partner be paid - alternative authorisation must be obtained.

3.6 All expense claims may be subject to detailed review and audit. This review does not override the responsibility of authorisers to ensure compliance with the expenses policy.

3.7 Expense claims made against Research Grants and Contracts, once approved by the relevant budget holder, should be sent to the Research and Enterprise Office to ensure eligibility and compliance with the rules of the award.

3.8 Under exceptional circumstances, line managers have the discretion to approve claims where receipts have not been provided, as long as they are satisfied that the expenses were validly incurred against the explanation provided in the Comment field. Please note SOAS cannot reclaim VAT if VAT receipts are not provided, in which case it may be an additional cost to the organisation. If receipts are persistently not provided future claims without receipts may not be reimbursed

## **4.0 Expenditure which may be claimed**

### **4.1 Business expenses**

4.1.1 The School will reimburse business expenses only. These are items of expenditure incurred wholly, exclusively and necessarily in the performance of a member's duties while on School business.

4.1.2 Staff are normally expected to use the School's approved procurement route instead of expense claims, to obtain good and services for SOAS. For example, all computing equipment should be purchased via the Information Services section of the Library and Information Services Directorate (LIS) and books purchased via the Library (within LIS). As a general rule claims for general items in excess of £100 (inclusive) will not be reimbursed.

4.1.3 Staff must not pay individuals to carry out work on behalf of the School and claim the payment as an expense as these payments are taxable. Claims made for payments to individuals may be refused and if, exceptionally, they are reimbursed, the reimbursement will be made after the deduction of all taxes. Payment for work done must be in accordance with the School's Human Resources policies and procedures and must be arranged via the School's Human Resources Directorate.

4.1.4 All tangible goods purchased and reimbursed (regardless of their source of funding) remain the property of the School and must be recorded on the appropriate School inventory

### **4.2 Travel - Value for money**

4.2.1 Staff should seek to avoid travelling if possibly by use of video conferencing etc. If travelling is essential staff must ensure that journeys are undertaken using the most economical method.

4.2.2 Staff are expected to use the School's appointed travel agent for air travel unless it can be demonstrated that this is not the most economical option. Staff should retain evidence to demonstrate that Value for money has been achieved as proof may be required by Purchasing staff, Finance staff or the School's auditors. The School's Purchasing Manager ([procurement@soas.ac.uk](mailto:procurement@soas.ac.uk)) where possible, will provide information on value for money travel providers including, the School's appointed Travel Agent.

### **4.3 No personal gain**

4.3.1 Employees should neither gain nor lose financially as the result of travelling on School business or incurring and claiming business expenses.

### **4.4 Promotional incentives**

4.4.1 The purchasing decision shall not be influenced by any promotional incentives such as airline mileage credits or personal cash credit card discounts or rebates. Employees must not benefit personally from these incentives but should use them to offset the cost of the current or future business journeys.

4.4.2 The School will not reimburse claims where private loyalty scheme points e.g. *Air Miles* have been used for School travel and the cash equivalent is sought upon redemption.

### **4.5 Fines, penalties and interest charges.**

4.5.1 The School will not reimburse the cost of speeding tickets, congestion charge penalties, library fines, interest or late payment penalties on credit card or any other avoidable surcharge. Fines, interest and penalties will be treated as personal expenses.

### **4.6 Claims must be for actual expenditure**

4.6.1 The School publishes daily subsistence rates on its website under the research office heading ([link](#)) as a guide. However with the exception of mileage, reimbursement will normally only be made (up to these limits) where claims are supported by original fully itemised valid receipts. Credit card transaction slips and photocopied receipts are not accepted as valid receipts.

### **4.7 Holidays linked to business trips**

4.7.1 An employee shall not claim any additional travel costs, subsistence or other expenses for days taken as holiday linked to a business trip. Private insurance must be taken out to cover the private part of the journey. Where, unavoidably, business trips include weekends, the weekend will be treated as part of the business trip.

## **5.0 General travel and related expenses**

### **5.1 Air, rail, bus and tube travel**

5.1.1 **Air travel:** Air travel will be reimbursed usually at the cost of economy class fares. Air travel by premium economy or business class must be approved in writing in advance by the Director, Registrar, or Director of Finance and Planning and will be normally limited to flights of 8 hours or more or where a flight segment is overnight

5.1.2 **Rail travel:** Staff are expected to book travel as far in advance as possible to reduce costs. Rail travel will be reimbursed at the cost of standard class fares except where, exceptionally, travel by first class is cheaper.

5.1.3 **Pay-as-you-go Oyster card:** Business travel expenses where an Oyster card is used, can only be claimed where the cost of the journey can be substantiated through a print of the journey history that is available from Transport for London online. Opening an Oyster online account and then topping up an Oyster card online will make this available to employees for future journeys. The journey history of the last eight weeks following top up is shown and it is

the employee's responsibility to make sure that they can substantiate the business travel expense in this way while the information is still available to be printed off. In exceptional circumstance Oyster card top ups may be claimed.

## 5.2 Private motor vehicles

5.2.1 Private motor vehicles should only be used under the following conditions:

- Where 2 or more School people travel together, so that the combined cost of their journey by public transport would exceed the cost of private vehicle usage calculated using approved mileage rates (in Annex A).
- Where the traveller is disabled or is assisting a disabled person.
- Where bulky equipment is being carried.
- Where the destination is not accessible, or requires an excessively long or arduous journey by public transport.
- Where the journey takes place when public transport is not available.
- In special circumstances, where it is felt to be cost-effective and if approved by the member of staff's head of department or someone senior to their head of department.

**NB:** Employees using their own vehicles must check that their motor insurance policy permits "use for social, domestic and pleasure purposes and for the business of the Policyholder or the Policyholder's employer"

## 5.3 Car parking

5.3.1 Where private vehicle use is approved, normal parking charges incurred on business journeys may be reclaimed, along with the mileage rates shown in Annex A. Original receipts must be provided.

## 5.4 Congestion charges, tolls

5.4.1 Provided it represents value for money, the School will reimburse the cost of the congestion charge, and tolls. Congestion charges will not be reimbursed unless proof of payment is supplied.

## 5.5 Home to work travel

5.5.1 Travelling costs between home and the normal place of work can never be claimed (but see the section of the policy referring to the use of Taxis [5.6.2])

## 5.6 Taxis and hire cars

5.6.1 **Taxis- General:** generally, journeys within London should be by rail, tube or bus. Exceptionally taxi fares may be reimbursed for short journeys if the conditions of travelling by car are met. As reimbursement of taxi fares is at the discretion of the Authoriser, it is advisable to seek their prior approval.

5.6.2 **Taxis - Late working:** It may also be possible to use a taxi to travel to or from home if staff are **required** to work exceptionally late (for example, after 11pm) or to begin their journey



exceptionally early (for example, before 6 am) and if this is not part of their terms and conditions of employment.

**5.6.3 Taxis - School's appointed firm:** - Members of staff should use one of the School's providers of taxi services wherever possible. Details may be obtained from a member of the Procurement team.

**5.6.4 Taxis – Tipping:** The School will not reimburse tips in excess of 10% of the taxi fare or £5 whichever is lower. Tips in excess of this sum will be treated as a personal expense.

**5.6.5 Hire cars:** If a member of staff does not own their own vehicle but needs to travel on School business on a long journey (see Annex A) they may hire a car if it is cost effective to do so and they have prior approval from a head of department or the head of department's senior.

**5.6.6 Hire cars - Benchmark costs:** Periodically the Finance and Planning Directorate will check the hire rates for an economical car and will not reimburse any claim in excess of this benchmark.

## **5.7 Expenses of partners or persons unconnected to the School.**

**5.7.1** Persons unconnected to the School, partners or family members shall not travel at the School's expense except when their presence is required and authorised for a bona fide business purpose. In all cases the Director must give written authorisation in advance.

**5.7.2** A partner may accompany a member of staff for personal reasons. In such instances this must be declared on the claim form and the School must not be charged for more than if the member of staff had travelled alone. Wherever possible the partner's travel costs should be invoiced separately and paid privately. If the invoice includes both private and official business related costs the member of staff must settle the total invoice and reclaim the official business related element from the School. Private insurance must be taken out to cover the partner's travel.

## **5.8 Travel advances**

**5.8.1 Conditions:** Cash advances towards travel expenses should be sought in exceptional circumstances only. By requesting an advance the requestor is, amongst other things, agreeing to;

- collect receipts for expenditure incurred;
- keep detailed records of the sums expended;
- submit receipts and return unused funds within four weeks after each journey.

**5.8.2 Alternatives to an Advance:** Prior to requesting an advance it is expected that the individual will have taken the steps necessary to minimise the sum needed by arranging the payment of hotel bills etc. using the School's purchasing system, a departmental purchasing card or making use of the School's preferred travel agent.

**5.8.3 Applications & approvals:** Application for advances must be made via the Agresso expenses module using the "New Advance Request" expense type. Such applications must be authorised by relevant approvers through Agresso.

**5.8.4 Expense claim:** Within four weeks of completion of the travel, recipient of an advance is expected to:

- Submit details of the travel expenses incurred as an expense claim, together with supporting receipts, via Agresso ;
- Return the unused portion of the advance where the claim is less than the sum advanced;
- If the value of the claim supported by receipts, is greater than the sum advanced, then the cash difference will be reimbursed to the member of staff.

5.8.5 Items claimed against an advance must conform to the same rules as other expense claims.

**5.8.6 Repayment of sums owed:** Under no circumstances will a further advance be approved, if a travel expense claim supporting a previous cash advance, remains outstanding. The School reserves the right to recover either some or all of an advance from a staff member's salary if there is an undue delay (over 2 months after completing the travel) in submitting a final claim or repaying the balance owed.

## 5.9 Travel insurance

5.9.1 A travel insurance policy is permanently in force for business related travel by employees and students undertaken on behalf of the School. Employees and students may apply for an insurance travel card and other documentation from their Faculty/Department administrator, the Doctoral School, the Research Office or directly from the Senior Financial Administrator ([jf1@soas.ac.uk](mailto:jf1@soas.ac.uk)). Employees and students should take this card with them whenever they are travelling abroad on School business. Questions regarding cover and special circumstances should be sent to Senior Financial Administrator.

5.9.2 The travel card gives the users emergency contact numbers and the policy number. Contact the Senior Finance Administrator if travelling to one of the hazardous territories or if the travel is to any destination for a period of more than a year. There may be reduced cover if there are sanctions imposed against a country that a staff member or student is visiting.

5.9.3 Insurance documentation (policy details, specialised risk assessment form, claim forms and lists of hazardous and sanctioned territories) can be found at insurance pages of MYSOAS ([link](#)) or MYSOAS Student ([link](#)).

5.9.4 Claims, or incidents which might give rise to a claim, must be reported promptly to the Senior Finance Administrator or directly to the insurer. Losses should be reported immediately to the local police or the transport carrier. Receipts should be obtained to support the claim on return to the UK.

5.9.5 Insurance cover is conditional upon the traveller complying with the relevant SOAS guidance and risk assessments.

## 5.10 Travel & health

5.10.1 The following websites provide information on vaccinations and health precautions for most overseas countries:

<http://www.fitfortravel.scot.nhs.uk/> or <http://www.masta-travel-health.com/>

5.10.2 Please contact your GP to obtain vaccinations if required. The cost of essential vaccinations can be claimed as a travel expense under the School's Overseas Travel Policy - Health & Safety Guidance.

## 5.11 Travel disruption

5.11.1 Staff on School Business who suffer severe travel disruption may claim the unavoidable cost of their delay, in accordance with the School's insurance policy and provided the costs are not the responsibility of a third party such as an airline or tour operator. Claims must be supported by the production of valid receipts and written evidence from the third party (for example, the transport provider/tour operator) that a refund on tickets is not being provided or other costs have not been paid. For further information please refer to the School's Travel Disruption policy on the SOAS website under HR procedures, [\(link\)](#).

## 6.0 Subsistence expenses, including the cost of accommodation

### 6.1 Subsistence

6.1.1 The following rules apply to both UK and overseas subsistence payments and represent the maximum claimable:

- All rates are quoted in sterling
- Claims must be for actual expenditure incurred and supported by receipts
- The indicative daily allowances should enable the purchase of hotel accommodation corresponding roughly to three-star standard in the UK, although in some places this standard of accommodation will be available at significantly lower prices. The rate also includes breakfast, lunch and dinner, including two alcoholic drinks with dinner.
- If the appropriate standard of accommodation was unobtainable at the indicated price, staff should bring this to the attention of their line manager before booking.
- These rates are intended to apply to short stay periods. For periods exceeding 30 days, special hotel discount rates should be negotiated or rented accommodation obtained.
- Where payments are made in foreign currency, the claimant should convert the request for reimbursement into sterling using the exchange rate received (which, ideally, should be substantiated). Where, however, the claim is in a foreign currency, the conversion rate for reimbursement will be calculated by reference to the xe.com [\(link\)](#) conversion tool using an estimated bank/financial intermediary charge of no more than 5% in addition to exchange rate shown for the dates of travel.

6.1.2 Subsistence rates can be found at:

- Overseas (only): <http://www.soas.ac.uk/researchoffice/subsistence/>
- UK: Annex A

Both the UK and overseas subsistence rates apply to expenses incurred whilst on School business.

6.1.3 These rates are costed on the basis of staying in a capital or large city. It is expected that costs elsewhere would be lower. The amounts stated represent only a contribution towards basic living costs. Personal expenditure, alcoholic drink (except with an evening meal), tobacco, toiletries etc. should not be claimed and will not be reimbursed as they are not regarded by HMRC as eligible business expenses.

## **6.2 Working meals**

6.2.1 Working meals may only be provided to participants in meetings if the following criteria are met:

- The meal is taken while travelling on School business and the person is away from the office (and home) for more than 5 hours.
- The meal is for an internal meeting in relation to School business and there is a valid justification to support it, for example the meeting has to be scheduled during lunch time or outside the usual working hours as attendees are unavailable to attend at any other time.

6.2.2 The maximum rates for working meals are shown in Annex A.

6.2.3 It should be noted that working meals should be infrequent.

6.2.4 Catering for working meals on School premises should be provided by the School's contracted catering providers.

## **6.3 Hospitality allowance - Staying with friends and families**

6.3.1 If staying with friends, relatives or colleagues has saved hotel accommodation costs, a hospitality payment of up to £25 (subject to the deduction of tax and National Insurance) per person per 24-hour period may be claimed. You should claim whatever you have actually paid out, to a maximum of £25 per day.

6.3.2 Receipts must be provided in support of your claim. Please ask your host to give you a receipt addressed to you with the following as minimum:

- Details of the place of residence.
- Your host's permanent address if different.
- Your host's full name.
- The dates of your stay.
- The amount charged per 24 hour period and the total charged.
- Acknowledgment of the sum received and method of payment.

6.3.3 For periods exceeding 30 days a rental agreement should be in place and the claimant must demonstrate that payment of the hospitality allowance is more cost effective than renting on the open market (on a like for like basis).

6.3.4 The rate limit applies worldwide and will be reimbursed via the payroll system after the deduction of tax and National Insurance.

## **6.4 Incidental overnight expenses**

6.4.1 Employees staying away from home overnight on business often incur minor incidental expenses of a personal nature i.e. newspapers, laundry, phone calls home (limited to one per day) etc.

6.4.2 If these incidental expenses have been included within a hotel bill and do not exceed the daily allowances you may simply claim the actual hotel bill in full. Receipts must be provided in support of your claim.

6.4.3 Details of the current tax exempt amounts for incidental personal expenses are contained in Annex A.

## **7.0 Entertaining and hospitality**

### **7.1 Business entertaining**

7.1.1 It is recognised that there is a legitimate business need, on occasions, for representatives of the School to entertain or provide hospitality to official visitors to the School, or to meet such expenses when making official visits on School business elsewhere (if appropriate).

7.1.2 It is good practice when entertaining official visitors, that the representation from the School is not disproportionate to those being entertained. Ideally there should be more external guests than School employees at one event, unless there is sound justification for doing otherwise, for example, lunches for Honorary Graduates and External Examiners.

7.1.3 The hospitality rates (per person) in Annex A, should be used when considering the amount to be spent on guests entertained by staff on business. Exceptionally claims that are greater than the expenditure per head for School staff will be reimbursed but this will require approval by the Director or Registrar in advance of the event. In the absence of this approval expenses will be reimbursed at no more than the agreed rate.

7.1.4 Claims for reimbursement of the cost of business entertaining should follow the relevant guidelines in Section 2 'Claim process'. It should be noted that details of guests must be included on the claim form.

7.1.5 Business entertaining that takes place on campus must be provided by the School's contracted catering providers.

### **7.2 Staff entertaining – Events and parties**

7.2.1 School funds should not be used to fund staff parties except in the following cases:

- The event is centrally organised, approved by the Director and is open to all staff.
- Farewell parties for staff providing the cost is reasonable and reflects the length of service as set out below:
  - 2 to 5 years' service: maximum contribution £75 in total
  - 5 to 10 years' service: maximum contribution £150 in total
  - Over 10 years' service: maximum contribution £250 in total
- The event is primarily for students, with the numbers of students exceeding the number of staff by a ratio of five to one.

7.2.2 In all instances the School's contribution must not exceed £10 per head.

7.2.3 All events must take place on campus with all catering to be provided by the School's contracted catering providers

### **7.3 Reciprocal hospitality**

7.3.1 Staff and School lay members may accept meals or equivalent hospitality only in the course of genuine School business. Offers of hospitality which may unduly influence, the actions of an individual in favour of the provider of the hospitality, or on a scale significantly

greater than would be provided in return by the School should be declined. It should be noted that staff are expected to comply in full with the School's Bribery policy which can be found on the SOAS website ([link](#)).

#### **7.4 Tips - Hospitality**

7.4.1 Where a service charge is not included in a restaurant bill tips must be limited to 10% of the cost of the meal and total expenditure per head must remain within the limits for hospitality in Annex A.

#### **8.0 Professional subscriptions**

8.1 The School does not meet the cost of staff subscriptions to professional bodies, even if membership is deemed to be essential for the performance of their professional duties (e.g. membership subscriptions to the Association of Chartered Certified Accountants, for a qualified accountant working in Finance). These are deemed personal expenses.

#### **9.0 Conference costs & membership fees**

9.1 Several professional or trade bodies that conduct seminars or run events such as conferences, offer a reduced participation / entry fee on condition that the intended participant takes up membership of that body (usually an annual subscription).

9.1.1 Membership fees that reduce the cost of conference attendance by more than the cost of the membership fee may be paid by SOAS (e.g. normal conference fee is £200 but members pay a reduced fee of £130, and membership costs £50, then there is a net saving to SOAS of £20 if membership is taken up by the member.

9.1.2 The request to pay for membership should be made at the same time as the request to attend the conference, with documentary evidence of the savings to SOAS.

9.1.3 Relevant budget holder approving the expense claim, must review and be satisfied that the claim is a valid one supported by the necessary evidence.

9.1.4 It is always preferable for SOAS to pay the membership and conference fees direct to the organisation, rather than as an expense reimbursement to an employee which may lead to deduction of tax and NI.

#### **10.0 General items**

##### **10.1 Expense claim limit**

10.1.1 The Finance and Planning Directorate will use a working assumption that general (i.e., non-travel, subsistence and hospitality related) claims that are for items in excess of £100, inclusive of VAT, should be purchased using a School purchasing card or the Agresso purchasing system. Usually expense claims for general items in excess of £100 will be not be reimbursed.

##### **10.2 Home broadband/telephone rental/ personal mobile phone costs**

10.2.1 The School will not reimburse personal mobile phone rental costs, home broadband or home telephone rental costs. The School will, however, reimburse the costs of business calls

made from a home telephone or personal mobile phones where these are incremental costs over and above fixed rental costs. All claims should be supported by itemised telephone bills.

### **10.3 Tips- General**

10.3.1 Where it is customary to tip for a service and it is not mentioned elsewhere within this policy the sum should not exceed 10% of the bill or £5 whichever is lower.

## **11.0 Personal budgets, fund accounts, research grants and contracts**

### **11.1. Personal budgets**

11.1.1 The School has a long standing policy of allocating a fixed budget each year to members of SOAS academic staff to pursue their research interests etc.

11.1.2 In order to avoid duplication, waste and the purchase of equipment that is incompatible with the School's infrastructure, funds/individual staff budgets should not be used to purchase tangible items such as books and computing equipment.

It is intended that the need for these items should be met from the budget allocated to the Professional Services Directorates (mainly Library and Information Services). As with other School accounts and as a general rule, claims for general items in excess of £100 (inclusive) will not be reimbursed.

### **11.2 Fund accounts, research grants and contracts**

11.2.1 Expenditure against funds or externally funded research grants and contracts must conform to the same rules as expenditure against any other School budget/account. Items purchased against fund balances or research projects remain the property of the School and must be added to departmental/faculty inventories as appropriate.

11.2.2 Where funds are obtained from Government or a recognised research body the rules of the external body relating to expense claims will take precedence over guidance within this policy. However, where there is discretion, staff should be guided by the School's expenses policy when making an application for funding.

11.2.3 Claims against fund accounts or individual staff budgets must be made as soon as possible after the expense has been incurred, ideally within four weeks. Claims delayed by more than 3 months after the expenditure was incurred will not be reimbursed unless there are exceptional mitigating circumstances for the delay which must be validated by the claimant's line manager, who will use their discretion to approve or reject the late claim.

11.3 Once completed and authorised, expense claims charged to Research grants and contracts should be submitted to the Research and Enterprise Office who will review and ensure compliance with the rules governing the award (and the expenses policy).

## **12. Useful contacts /further guidance**

For further information about this policy please contact:

Accounts Payable	<a href="mailto:accounts.payble@soas.ac.uk">accounts.payble@soas.ac.uk</a>
Procurement	<a href="mailto:procurement@soas.ac.uk">procurement@soas.ac.uk</a>
Insurance	<a href="mailto:if1@soas.ac.uk">if1@soas.ac.uk</a>

## Annex A

### SOAS, UNIVERSITY OF LONDON

#### RATES & ALLOWANCES

##### Subsistence rates:

Maximum subsistence rates period	Place (away from normal workplace or home)	Maximum rate per day
Lunch	All places	£15.00
Dinner	All places	£40.00
Overnight (B&B up to 24 hours)	Accommodated by friends/relatives	£25.00 (subject to the deduction of Tax and National Insurance)
Overnight (B&B up to 24 hours)	Within London	£135.00
Overnight (B&B up to 24 hours)	Outside London	£95.00
Overnight (B&B up to 24 hours)	Overseas	Please refer to the SOAS (Research) web site: <a href="#">(link)</a>

##### Hospitality rates:

Maximum hospitality rates per event	Place	Maximum rate per day
Lunch	All places	£40.00
Dinner	All places	£60.00

##### Mileage rates:

Employees using their own vehicles on College business can claim mileage allowance not exceeding the following rates:

Maximum mileage rates private vehicle	Cumulative distance in tax year	Rate per mile
Car	Up to 10,000 business miles	45p.
Car or van	Over 10,000 business miles	25p.
Motor cycle	Any distance	24p.
Bicycle	Any distance	20p.

##### Additional passengers:

For each employee who travels on business as a passenger an additional 5p per mile can be claimed.

##### The maximum Incidental overnight expenses:

Within the UK                      £5 per night  
Outside the UK                    £10 per night



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