

Handy Guide for Staff making Expenses Claims

Scope: The Handy Guide is designed to supplement the Financial Regulations and Procedures, and to give guidance to claimants on most common issues surrounding expenses claims.

Authorisation of Claims

1. The electronic claim forms on the Staff Net portal must be completed fully and signed. Please could initials (of funding bodies etc.) be spelt out unless an organisation is very familiar (e.g. BBC, NHS). For guidance, see: <http://www.staffnet.manchester.ac.uk/human-resources/current-staff/pay-conditions/expenses/>
2. The form must be approved by the correct authorised signatory, who must be a person of higher grade or professional rank to the claimant. There are a limited number of signatories per School, Directorate or equivalent Unit, but Schools may also ask your line manager or budget holder to initially approve a claim. The Finance Helpdesk can advise who the authorised signatories are for your area.
3. All expenses claimed must be wholly, necessarily and exclusively for *bona fide* University purposes, and charged to the correct finance code. Anything which could be procured through other routes (e.g. by raising a requisition) should not be claimed through expenses. Items such as printing and copying should be from in-house suppliers wherever possible and therefore not claimed on expenses. For in-house printing services, see:
<http://www.itservices.manchester.ac.uk/students/printing/> and
<http://www.library.manchester.ac.uk/using-the-library/students/library-it-services/printing-photocopying-and-scanning/>
4. The University does not normally pay expenses claims in advance. Conference fees, flights and accommodation should be booked by the School, using the Corporate Credit Card. The Cash Passport should be used for payments in advance of significant anticipated expenses.
5. Claims should be submitted within three months of the expenses being incurred.
6. Claims totalling less than £50 may be reimbursed in cash at the John Owens Cash Office. Please note that all the rules in this document on authorisation, receipts and eligibility also apply to petty cash claims. Complete the form available online:
<http://documents.manchester.ac.uk/DocuInfo.aspx?DocID=9649>

Receipts

7. Original receipts must be attached for all items claimed. Receipts in foreign languages and alphabets should be annotated at the time of purchase so it is known which transaction they relate to.
8. All receipts must give sufficient detail about the supplier and the goods and services purchased. If receipts have been accidentally lost or destroyed, or it was impossible to obtain them, a full explanation must be provided on the form. Such claims may be refused, or paid only after deduction of tax, as HM Revenue and Customs (HMRC) view them as benefits in kind.

Travel

9. Travel related costs such as train fares, flights, hotels and conference bookings should be booked using the Travel Management System (Egencia) if available, or if not available, via a Corporate Credit card. If you are not sure who holds a corporate credit card in your area please contact the Finance Helpdesk (contact details below). Hotels and venues at the University can be booked via <http://www.conference.manchester.ac.uk/>

10. When two or more members of staff are travelling, they must each pay their own hotel bills and claim separately. The University will not pay for extras in hotels, such as newspapers, gym use or minibar bills. See paragraph 19 below re Wi-Fi / internet connection charges in hotels.
11. All claims for first class rail travel or business class air fares or other add-ons must be pre-authorized via email by the Head of School (or equivalent). The Dean will approve for a Head of School. Items such as extra leg room needed for reason of disability will be viewed favourably.
12. Travel claims must have proper explanations of why the journey was undertaken. Vague descriptions such as *'travel on business'*, *'for work purposes'* or *'research'* are not adequate for HMRC purposes. Please give the name of conferences and similar events, and exactly why you were there.
13. Car mileage claims are usually paid from the University to a meeting or temporary place of work. However, if the journey starts at an employee's home the distance from the nearer of the employee's home or the University will be used for calculation purposes. Mileage claims must be accurate – they will be checked. The mileage rate for trips by car is 40 pence per mile for the first 150 miles of each return trip, then 25 pence per mile. For further details, see: <http://www.staffnet.manchester.ac.uk/human-resources/current-staff/pay-conditions/expenses/travel/mileage-rates/>

Meals

14. Restaurant receipts must be fully itemised and state the number of diners and list all meals and drinks bought. HMRC will not accept a vague summary such as *"meals"*.
15. The University will pay for only one alcoholic drink per person per night when staff are on University business. This applies regardless of the source of funds and covers subsistence (if staff are away on University business) and business entertainment (when non-University staff are present). A "drink" is defined as a single glass of wine or pint of beer. The University will not reimburse hotel minibar bills.
 - a. **Working meal:** A working meal may only be reclaimed if the refreshments are (a) light, for example sandwiches, biscuits and non-alcoholic drinks; and (b) taken in the place where the meeting is held, so the meal is only a break in the meeting. Meals held in a café or restaurant or with alcoholic drinks therefore do not qualify as working lunches.
 - b. **Subsistence:** Staff who make business trips of more than five miles from their normal place of work or are away from work on University business for a period of more than five hours can claim subsistence costs. These are typically meals and accommodation costs. Receipts must be provided (see above).
 - c. **Staff entertaining:** The University has a Non-Business Staff Entertaining Policy, covering such events, including staff meals and Christmas parties: <http://documents.manchester.ac.uk/DocuInfo.aspx?DocID=17960>
 - d. **Business entertaining and ratios:** HMRC rules require that business entertainment expenses for the entertainment of customers must be clearly shown to be for: (a) the fostering of new business, (b) maintenance of an existing business connection or (c) discussion of a specific business project. HMRC usually require a staff-to-client ratio of no more than 1:3. For more detail, see: <http://www.staffnet.manchester.ac.uk/human-resources/current-staff/pay-conditions/expenses/entertainment/>
16. Claims for meals must relate to you personally, with all receipts in your name. An individual cannot pay and then claim on behalf of a third party (e.g. a visiting speaker). A visitor must complete a PR7 Expense form. One person may pay a restaurant bill for a group of people on University business and reclaim the total cost.

17. Claims for business entertaining or working meals must be supported by completing the relevant form. This confirms that the meal was undertaken for University purposes, and complies with the HMRC rules that the majority of those present must be from outside the University. <http://documents.manchester.ac.uk/DocuInfo.aspx?DocID=12418>

Telephone Calls and Internet Connection Fees

18. All claims for telephone calls made on University business by staff from a landline or mobile phone must be supported by an annotated itemised bill, showing who was called and the reason why. Claims for telephone and internet line rental will only be paid if required for business use by staff required to work from home and who do not normally have access to University facilities. If you need a mobile phone for University business, request one from IT Services via your School's telecommunications officer.

See: <http://www.itservices.manchester.ac.uk/ourservices/popular/telecoms/mobile/>

19. Reasonable hotel Wi-Fi / internet connection charges will be paid where staff have been travelling on University business and need access for work purposes.

Gifts

20. Gifts to staff to celebrate weddings, passing exams or retirement must be paid for by donations from colleagues. Heads of School may approve nominal gifts for volunteers, such as flowers, chocolate or a bottle of wine, but more expensive gifts are treated by HMRC as a "benefit in kind" and liable to Income Tax and National Insurance. Gifts for official visitors can be obtained from the University Gift Shop: <http://www.uom-giftshop.co.uk/>

Professional Subscriptions

21. Professional subscriptions may be claimed, with the approval of the Head of School (or equivalent) when membership is necessary for work purposes. Subscriptions may only be claimed for those bodies recognised as valid by HMRC:

<https://www.gov.uk/government/publications/professional-bodies-approved-for-tax-relief-list-3>

Help, Support and Advice: Please contact your Head of School Finance for advice on budget and account codes - ask the Finance Helpdesk for their name.

Contact Details: Finance Helpdesk

- Phone: 0161 306 2535 or Email: finance.helpdesk@manchester.ac.uk

HR Services

- Phone: 0161 27 54499 or Email: HRServices@manchester.ac.uk
- Reception: HR Services, 2nd Floor, Simon Building, Brunswick Street (building 59 on the [campus map](#))

Further Information

Details of the Financial Regulations and Financial Procedures can be found at:

<http://www.finance.manchester.ac.uk/compliance/>

Fees and Expenses – Further Information

<http://www.finance.manchester.ac.uk/buyingexpenses/feesandexpenseshr/>

<http://www.staffnet.manchester.ac.uk/human-resources/current-staff/pay-conditions/expenses/>