Handy Guide for Expenses Claim Signatories

1. The electronic claim forms on the StaffNet portal must be completed fully and signed by the applicant. Please could initials (of funding bodies etc.) be spelt out unless an organisation is likely to be familiar to staff in the Expenses Team.

2. Are you the correct authorised signatory? The authorised signatory must be a person of higher grade or professional rank to the claimant. (Finance recognises a limited number of signatories per School, Directorate or equivalent Unit, but Schools may ask the claimant’s line manager to approve a claim before it is endorsed by one of the four signatories). Please print out your name on the form.

3. Are all the expenses claimed wholly, necessarily and exclusively for bona fide University purposes? Have the expenses been charged to the correct budget, and is this budget available to cover the expenditure?

4. Claims for reimbursement of goods or services that should have been ordered and paid for via the procurement system must be supported by a proper explanation of why this was not possible, and approved by the Head of School (or equivalent).

5. Travel related costs such as train fares, flights, hotels and conference bookings should booked using the Travel Management System (Egencia), if available in a School, or if not, via a Procurement or Frequent Traveller card. Hotels and venues can be booked via www.conference.manchester.ac.uk/portal

6. Have any claims been made for items that should have been obtained from in-house University suppliers (such as thesis binding, printing and copying)? Please could staff be asked to procure such items from in-house suppliers if possible.

7. Are original receipts attached for all items claimed? Credit card statements, booking, registration or application forms, credit or debit card stubs, cheque stubs and photocopies of receipts do not qualify. If receipts have been accidentally lost or destroyed, or it was impossible to obtain them, a full explanation must be provided. Such claims may be refused, or paid only after deduction of income tax, as HM Revenue and Customs (HMRC) view them as benefits in kind.

8. Do all receipts give sufficient detail about the supplier and the goods and services purchased? 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”, especially if the total bill is for a significant amount.

9. Is the claim being made within three months of the expenses being incurred? If not, please give reasons.

10. Does the claim relate to the applicant, and are all receipts in their 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. The most senior person present may pay a restaurant bill for a group of people on University business and reclaim the total cost. However, when two members of staff are travelling, they must each pay their own hotel bills and claim separately.

11. Details as regards claims for business entertaining or working meals must be recorded under entertaining. 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.

12. Are staff aware that when the purchase cost of goods is reimbursed through expenses they become the legal property of the University? All computers and other goods bought in this way must be surrendered when staff leave. This applies irrespective of the source of the funding used.
13. Are all claims for telephone calls made on University business by staff from a landline or mobile phone supported by an annotated itemised bill? This should show who was called and the reason why.

14. Do all claims for telephone and internet line rental relate to services provided solely for business use by staff required to work from home and who do not normally have access to University facilities? The University does not otherwise reimburse landline, mobile phone, fax or home internet charges. Staff who need a mobile phone for official purposes can obtain one from IT Services. Reasonable hotel internet connection charges will be paid where staff have been travelling on University business and need access for work purposes.

15. Receipts in foreign languages and alphabets should be annotated at the time of purchase so it is known which transaction they relate to.

16. Are all claims for first class rail travel or business class air fares pre-authorised by the Head of School? (The Dean must sign for a Head of School).

17. Have travel claims got 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 the relevance to the claimant.

18. 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 and the distance is less than from the University, then the lower amount must be paid. Are mileage claims accurate? (Distances may be checked using specialist websites: www.theaa.com).

19. Do all claims for alcoholic drinks appear reasonable? The University cannot reimburse drinking sessions in pubs, bars or hotel minibar bills. When staff are away on University business, a limit for one pint of beer or glass of wine per person with an evening meal is regarded as reasonable. HMRC regulations require that a “working lunch” must be alcohol free. See point 8 above on receipts.

20. Have any claims been made for “gifts”? Gifts to colleagues to celebrate weddings, passing exams or retirement must be paid for by donations by 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.

21. Are there any claims for reimbursement before the event concerned occurs? The University does not normally pay expenses claims in advance. Conference fees, flights and accommodation should be booked by the School. Where payment must be made using a website, the School’s procurement card or a Frequent Traveller Card should be used. Claims totalling less than £50 may be reimbursed in cash at the John Owens and Sackville Street Building Cash Offices. Please note that all the above rules also apply to petty cash claims.

Help, Support and Advice: Please contact your School or Faculty accountant for advice on budget and account codes. The Payroll Manager is at ext 52128. Details of the Financial Regulations and Financial Procedures can be found at:

http://www.finance.manchester.ac.uk/compliance/ (Handy Guide app by Finance Sub-Com 18th June 2013, link updated Dec 2015).