Introduction

The Faculty of Education, Social Science & Law regulations are in addition to the main university regulations which can be found at

http://www.leeds.ac.uk/finance/policies/expenses/travel/expense_rates.htm

Taxis for Late Working

When an employee is required to work late, the University will reimburse the employee for the cost of the taxi fare home where:-

(a) the employee is occasionally required to work late (after 10.00pm or later) but those occasions are neither regular nor frequent; and

(b) by the time the employee can go home, either public transport between the employee's place of work and home has ceased or it would not be reasonable in the circumstances for the employee to be expected to use it, for example on the grounds of safety.

The use of the taxi must be agreed in advance by the Head of School or Faculty Accountant.

The claim should be submitted, with the receipt attached on Travel and Subsistence form.

Agency staff may not claim such costs.

Entertaining where only employees of the University are in attendance is not allowable.

It may be argued that 'contact' with colleagues is necessary. However, any entertainment in the course of such ‘contact’ is almost always likely to be predominantly related to social and personal considerations. The expense is unlikely to have been incurred wholly, exclusively and necessarily in the performance of the employee’s duties. The discussion of matters related to the work of the individuals concerned in the course of the entertainment does not make the cost of the entertainment allowable.

The University does not cover the costs of social events for staff.

Christmas parties should be paid for by the individual participants unless prior authority has been obtained from the Dean of Faculty/Head of School for reasonable expenditure (defined as up to £5 per member of staff per year). No payment can be made for partners.
[see Chapter 11 of the University of Leeds financial policies and guidelines for further details]

**Subscriptions to professional societies**

An employee may claim for annual subscriptions paid to certain approved professional bodies or learned societies, where the body's activities are deemed relevant to the duties of the individual's employment. A list of approved bodies is available on the internet at [http://www.hmrc.gov.uk/list3/index.htm](http://www.hmrc.gov.uk/list3/index.htm)

Claims should be made via the “non-travel” schema in the e-expenses system.

If the professional body or learned society is not on the approved list then the employee can still claim for the subscription but the expense will be taxable.

**Mobile phones**

Employees using a personal mobile telephone for University work will not be reimbursed for pay as you go call costs.

Only calls made for University business may be reimbursed on contract mobile phones providing the claim is supported by a receipt or call list.

If a pay as you go phone has been purchased for a specific research project for security reasons then providing the research project rules allow, top up of the phone is claimable

[see Chapter 11 of the University of Leeds financial policies and guidelines for further details]

**Gift Vouchers/Book Tokens/Other Gifts**

Such items cannot be claimed back via the expenses system. Such items should be procured via the purchase ordering system.

Where the distribution of vouchers is over a period of time then the vouchers will be held in the faculty office safe.

All voucher awards must be supported by the name and signature of the person receiving the voucher, unless there are confidentiality issues whereby a system with faculty finance will be put in place.

**Flowers**

The University will fund, with authority from the Dean of Faculty/Head of School, the purchase of a small bouquet of flowers (up to £30 in value including delivery) for employees suffering bereavement.
Leaving Presents/Long Service Awards

The provision of gifts from University funds, to individuals leaving the employment of the University, is not allowed, except where the employee has worked for 20 years or more at the University.

Where an award is made to mark a period of service of not less than 20 years, this should be authorised by the Dean of Faculty/Head of School. The award should be a tangible asset, i.e., not cash or a cash equivalent, and should have a value not exceeding £500.

No previous award should have been made to the individual in the last ten years.

Timing and Payment of Claim

Claims must be submitted within six weeks of either the return trip or the date the expenditure was incurred (or within three weeks of the financial year end of 31st July).

Oyster Cards

If an individual purchases an oyster card in their own name they cannot claim the full amount for an oyster card top up. This is due to the possible dual usage of the value on the card i.e., personal or business travel with any personal trips being a benefit in kind and therefore taxable.

If an individual uses their oyster card for business purposes then they can claim the value of the business trips back from the university.

When making a claim for trips that have been made using an oyster card the claimant must list the start and end point for each trip made. Reference is then made to the Transport for London webpage https://www.tfl.gov.uk/fares-and-payments/fares?intcmp=1648 and the single trip value used [dependant upon the “to and from” zones] to calculate the value of the business trips made.

Entertaining external visitors

Staff may entertain external visitors i.e., external examiners, viva panels etc but the rules set out in chapter 11 of the University Financial Policies and Guidelines must be followed.

[see Chapter 11 of the University of Leeds financial policies and guidelines for further details]

In addition where a number of staff is involved in such business entertainment then a ratio of 1 external to 3 members of staff must be adhered to.
If it is deemed necessary to increase the ratio then approval must be sought from the Faculty Dean in writing and attached to any submitted claims.

**Senior rail card**

The very nature of rail cards and the possible dual use by an individual for personal and business travel raises an issue. There is no doubt that the University will benefit from cheaper train tickets providing a member of staff makes sufficient business journeys within the rail card period. However, the personal gain to an individual from the university covering the cost of the rail card is a taxable benefit.

Therefore, the faculty will agree to fund senior rail cards only where there is a clear history of the related individual frequently using rail travel for business purposes [an analysis of the last two years travel pattern related to the individual would provide this information].

Any senior rail card claim should be linked to the expense type “Other expense – Tax/NI” in the e-expense system. This will ensure any taxable benefit is picked up at source.