

## Guide to expenditure of University funds: stakeholder, visitor and student hospitality and events, recruitment and research participants, gifts and donations – November 2023

Where a situation falls outside of the detailed circumstances listed here the prior authorisation of the Director of Finance is required **before** any expenditure is committed.

The general principles which apply to all expenditure should be adhered to at all times:

### Expenditure must be necessary, affordable and an appropriate use of University funds

- There must be a valid business purpose for all expenditure which is only acceptable when wholly, exclusively and necessarily incurred in order to perform University business or further University objectives
- The University does not cover costs of travel or any other expenditure for the family members of stakeholders except where they are the designated companion identified to support the person concerned as a reasonable adjustment.
- Expenditure must be in accordance with the requirements below. Alcohol is only permitted in the circumstances specified and is limited to a modest provision of 1-2 alcoholic drinks per person depending on the length and timing of the event.

### Expenditure must represent good Value for Money to the University

- Staff are expected to be able to demonstrate and evidence good Value for Money (VfM) judgements in all cases.
- Expenditure must always be proportionate to the importance of the event in meeting business needs or furthering University objectives. Where financial limits are stated these are the maximum allowed, not a suggested budget. Where financial guidance is given it is particularly important to consider the importance of the expenditure. Members of staff should not take any action which cannot be publicly explained and should consider how they would justify the expenditure to a student or other stakeholder, or in responding to a Freedom of Information request.
- University campus facilities and catering should always be used where relevant unless the business need cannot be met.
- The University's managed travel provider or other approved suppliers should be considered in the first instance for overseas travel including flights, accommodation and car hire, and for UK accommodation. If business need cannot be met, or a better value for money solution can be found, an alternative provider may be used. In this case Value for Money considerations may include assessment of risk to travel arrangements (e.g. flexible booking arrangements where it may be necessary to change timings or cancel arrangements ) or risks around the location being visited including health concerns or industrial disputes which may lead to further support requirements from the travel provider.

### Expenditure must be made in accordance with University policy and external requirements and obligations

- The University expects that staff will be mindful of its sustainability objectives, for example in considering the need to travel.
- Accessibility and other appropriate adjustments for staff and stakeholders should be considered where relevant, for example in relation to the means or class of travel or in accommodation choices. Such arrangements should be agreed with the appropriate budget holder or line manager. Where e.g. a travel companion is required they will usually be subject to the same financial limits and guidance as the person concerned.

### Expenditure must be made and authorised in accordance with University requirements

- Staff must ensure that appropriate advance authorisation is obtained where required. Any expenditure incurred outside of University policy requirements without authorisation may be recovered from the individual, staff should always seek advice before incurring costs when in doubt.
- Where it is not appropriate to purchase using the finance system a University purchasing card (Barclaycard) should be used in preference to an out of pocket expense claim, if available. The University discourages the upfront use of a member of staff's own funds to purchase on behalf of the University
- A beneficiary of expenditure should not authorise the transaction unless they have advance approval from the Director of Finance.
- A Head of School or Director of Professional Service may choose to apply more stringent rules in their area of responsibility.

NB The [University Anti Bribery policy](#) requires that in giving hospitality or gifts there must be no explicit or implicit attempt to influence third parties in relations with the University. In some circumstances third party hospitality or gifts will require authorisation and recording as set out in the policy. Please contact the office of the [General Counsel, Governance and Compliance](#) for more information about this.

### Events and hospitality for stakeholders, students and visitors

	Type of expenditure	What's an acceptable use of University funds	What's not an acceptable use of University funds	Financial limits and guidance	Other guidance and requirements
1.	<b>Corporate and public events</b> (e.g. inaugural professorial lectures including external guests, events for alumni and University supporters)	<ul style="list-style-type: none"> <li>• Event with a valid business purpose e.g. to foster cordial relations or for marketing purposes</li> <li>• Modest provision of alcohol</li> </ul>		<ul style="list-style-type: none"> <li>• Requirement: The maximum budget should be proportionate to its purpose and represent good Value for Money to the University</li> </ul>	<ul style="list-style-type: none"> <li>• General principles apply</li> <li>• Subject to the <a href="#">University Anti Bribery policy</a></li> </ul>
2.	<b>Visitor hospitality</b> (entertaining staff and their guests, e.g. client, sponsor or partner on a collaborative project or meals with	<ul style="list-style-type: none"> <li>• Hospitality with a valid business purpose</li> <li>• Modest provision of alcohol</li> </ul>	<ul style="list-style-type: none"> <li>• Hospitality being used to reward staff or external guests</li> <li>• Spouses and partners attending an event, except in exceptional</li> </ul>	<ul style="list-style-type: none"> <li>• Requirement: Lunch: £30 maximum total cost per person, including drinks and VAT Dinner: £50 maximum total cost per person, including drinks and VAT</li> </ul>	<ul style="list-style-type: none"> <li>• General principles apply</li> <li>• Staff to guest ratio should not exceed 2:1, or exceptionally a maximum of 3:1, on the University campus. Advance</li> </ul>

	e.g. external examiners or speakers in which knowledge is shared)		circumstances approved in advance by the Director of Finance		approval by the Director of Finance is required outside of these ratios.
3.	<b>University-wide student events</b>	<ul style="list-style-type: none"> <li>Hospitality and associated costs for University-wide events which have a clear business purpose and which are open to all University students</li> <li>Modest provision of alcohol <b>where appropriate to the timing and purpose of event</b></li> </ul>	<ul style="list-style-type: none"> <li>Hospitality related to obtaining or retaining business with the recipient</li> <li>Subsidising the cost of student parties, including Christmas parties, outside of stated criteria</li> </ul>	<ul style="list-style-type: none"> <li>Requirement: The maximum budget should be proportionate to its purpose and represent good Value for Money</li> </ul>	<ul style="list-style-type: none"> <li>Subject to the <a href="#">University Anti Bribery policy</a></li> <li>General principles apply</li> <li>The Director of Finance must give approval for the event in advance</li> </ul>
4.	<b>Large school-based student events</b> (e.g. welcome and leaving events)	<ul style="list-style-type: none"> <li>An event which is affordable within the School's overall budget where the number of students present is likely to be well in excess of the number of staff</li> <li>Modest provision of alcohol</li> </ul>		<ul style="list-style-type: none"> <li>Requirement: The maximum allowed expenditure is £10 per student</li> </ul>	<ul style="list-style-type: none"> <li>General principles apply</li> </ul>
5.	<b>Facilitated stakeholder discussion events</b> (e.g. events to obtain stakeholder views and other input)	<ul style="list-style-type: none"> <li>Lunch or other hospitality costs for events over 90 minutes which have a clear business purpose</li> </ul>	<ul style="list-style-type: none"> <li>Alcohol</li> </ul>	<ul style="list-style-type: none"> <li>Requirement: Hospitality appropriate to the timing and length of the event e.g. a standard lunchtime meal, e.g. a sandwich or similar, with a drink</li> </ul>	<ul style="list-style-type: none"> <li>General principles apply</li> <li>Subject to the <a href="#">University Anti Bribery policy</a></li> </ul>

#### Payments relating to attendance at job interviews, research participation and focus groups

	Type of expenditure	What's an acceptable use of University funds	What's not an acceptable use of University funds	Financial limits	Other guidance and requirements
6.	<b>Payments for participation in focus groups, research studies and interviews</b> (organised for academic research purposes or to develop understanding to enable the University to support students and other stakeholders)	<ul style="list-style-type: none"> <li>Travel and subsistence expenses and a nominal sum as appropriate compensation for the participant's time.</li> <li>Hospitality may be provided to participants and staff facilitators where appropriate to the timing and length of the session e.g. refreshments for sessions 90 minutes or more, a standard lunchtime meal (a sandwich or similar, with a drink) where session unavoidably occurs around lunch time</li> </ul>	<ul style="list-style-type: none"> <li>Reimbursement for attendance at events where the primary purpose is not to advance research or knowledge as described</li> </ul>	<ul style="list-style-type: none"> <li>Guidance: Amount will depend on the length of the session</li> <li>Requirement: Travel and subsistence must be in accordance with allowable staff expenditure</li> <li>Requirement: Campus facilities should be used where possible</li> </ul>	<ul style="list-style-type: none"> <li>General principles apply</li> <li>Reimbursement of expenses should be through the University student and visitor expenses process.</li> <li>Reimbursement for time should ideally be in the form of a voucher for use with an appropriate retailer rather than in cash.</li> </ul>
7.	<b>Payments to recruitment candidates to cover costs of attending interviews</b>	<ul style="list-style-type: none"> <li>Reasonable costs incurred to attend in person interviews e.g. mileage, cost of public transport, accommodation and subsistence</li> </ul>	<ul style="list-style-type: none"> <li>Costs of entertaining candidates e.g. dinner with existing members of staff</li> </ul>	<ul style="list-style-type: none"> <li>Requirement: Travel and subsistence must be in accordance with allowable staff expenditure</li> </ul>	<ul style="list-style-type: none"> <li>General principles apply</li> <li>Reimbursement should be through the University student and visitor expenses process</li> </ul>

#### Charitable and political donations

	Type of expenditure	What's an acceptable use of University funds	What's not an acceptable use of University funds	Financial limits	Other guidance and requirements
8.	<b>Charitable donations on behalf of stakeholders</b> (e.g. to incentivise participation in research experiments, student surveys)	<ul style="list-style-type: none"> <li>Charitable donations of any kind may only be made at an institutional level in limited prescribed circumstances and with prior authorisation by the Director of Finance.</li> </ul>	<ul style="list-style-type: none"> <li>Any charitable donations not authorised in advance by the Director of Finance</li> </ul>	<ul style="list-style-type: none"> <li>Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>Prior authorisation must be obtained from the Director of Finance in writing</li> </ul>
9.	<b>Political Donations</b>	<ul style="list-style-type: none"> <li>In no circumstances can the University make donations to a political party.</li> </ul>	<ul style="list-style-type: none"> <li>Any donation to a political party, in any circumstances.</li> </ul>	<ul style="list-style-type: none"> <li>Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>Not allowable in any circumstances</li> </ul>

**Travel, subsistence and gifts for visitors and stakeholders making an unpaid contribution to the University**

	Type of expenditure	What's an acceptable use of University funds	What's not an acceptable use of University funds	Financial limits and guidance	Other guidance and requirements
10.	<p><b>Gifts to visitors and stakeholders on behalf of the University to recognise their unpaid contribution to the University</b> (e.g. visiting speakers, external partners providing voluntary support, the exchange of gifts with visitors representing international institutions or agencies)</p>	<ul style="list-style-type: none"> <li>A modest token of appreciation</li> </ul>	<ul style="list-style-type: none"> <li>Gifts related to obtaining or retaining business with the recipient</li> <li>Gifts of cash or a cash equivalent</li> <li>Gifts with any risk of being misconstrued as a reward or an inducement</li> <li>Gifts to politicians or political parties, without the prior approval of the Chief Operating Officer.</li> </ul>		<ul style="list-style-type: none"> <li>General principles apply</li> <li>Subject to the <a href="#">University Anti Bribery policy</a></li> </ul>
11.	<p><b>Travel and subsistence for visitors and stakeholders making an unpaid contribution to the University</b> (where visitor hospitality as per point 2 above is not provided)</p>	<ul style="list-style-type: none"> <li>Travel and subsistence in accordance with allowable staff expenditure</li> </ul>	<ul style="list-style-type: none"> <li>Alcohol</li> </ul>	<ul style="list-style-type: none"> <li>Requirement: Travel and subsistence must be in accordance with allowable staff expenditure</li> </ul>	<ul style="list-style-type: none"> <li>General principles apply</li> <li>Reimbursement of expenses should be through the University student and visitor expenses process.</li> </ul>
12.	<p><b>Ad hoc payments to students and other volunteers to recognise their contribution to the University at e.g. organised University open days and events or stakeholder visits</b></p>	<ul style="list-style-type: none"> <li>A token payment to include a contribution to travel and subsistence expenses and a nominal sum to recognise the volunteer's contribution to the University.</li> </ul>	<ul style="list-style-type: none"> <li>Any intended payment to an individual in relation to a one-off or recurring service or event which exceeds the nominal sum described must be discussed in advance with the relevant HR Business Partner and may be subject to an employment status evaluation.</li> </ul>	<ul style="list-style-type: none"> <li>Requirement: Travel and subsistence must be in accordance with allowable staff expenditure</li> </ul>	<ul style="list-style-type: none"> <li>Any intended payment to an individual in relation to a one-off or recurring service or event which exceeds the nominal sum described must be discussed in advance with the relevant HR Business Partner and may be subject to an employment status evaluation</li> </ul>