



UK Research
and Innovation



CAPACITY BUILDING FUND **EXPENSE POLICY**

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1. POLICY STATEMENT

The purpose of this policy is to ensure that the rules and principles governing what expenses can be incurred by an award holder of the Capacity Building Fund, and how those expenses will be recovered, are clear, consistent and equitable.

GlobalSeaweedSTAR is funded by the Global Challenges Research Fund (UK Research and Innovation; UKRI-GCRF). This policy has therefore been developed to comply with UKRI-GCRF terms and conditions for funding.

The GlobalSeaweedSTAR Capacity Building Fund reserves the right to refuse reimbursement for any expense that is not consistent with the rules and principles set out in this policy, unless approval is obtained from Fund Management in advance.

Award holders may not claim the same expenses from GlobalSeaweedSTAR and another funding body.

Any queries regarding this expense policy should be directed to Fund Management at GlobalSeaweedSTAR@sams.ac.uk.

2. SCOPE OF POLICY

This policy applies to all award holders through the GlobalSeaweedSTAR Capacity Building Fund. No localised policy (e.g. held by the award holder's employer or host institution) will override this policy.

3. PRINCIPLES

The following five principles apply to this policy:

Accountability

GlobalSeaweedSTAR is responsible for public money used by the Capacity Building Fund. All expenses incurred by award holders must be necessary and in support of the Fund's objectives.

Transparency

The expense policy of the Capacity Building Fund must be clearly set out and readily accessible for award holders and the public.

Value for money

Expenses incurred by award holders must be the best possible “value for money” available, where also practical and safe.

Fairness

The principles and rules set out in this expense policy will be consistently applied to all award holders. Where these are met, GlobalSeaweedSTAR should reimburse award holders promptly for all authorised expenses incurred.

Sustainability

GlobalSeaweedSTAR is committed to environmental sustainability. In line with this commitment, award holders are encouraged to minimise the environmental impact of their activities and travel, where cost-effective, practical and safe.

4. DEFINITION OF TERMS

For the purpose of this policy, the following terms are defined as follows:

Authorised: Having been approved in advance by management of the Capacity Building Fund.

Claimant: A person making a claim to GlobalSeaweedSTAR within the provisions of this policy.

Fund Management: GlobalSeaweedSTAR staff responsible for administering the Capacity Building Fund including, but not limited to, the Principal Investigator, Senior Project Manager and Project Manager.

Subsistence: The actual, necessary and eligible cost of meals and/or accommodation incurred by an award holder while undertaking authorised travel.

Travel: A short trip (maximum of 30 working days) away from the vicinity of an award holder’s usual place of work, for the purpose of an authorised capacity building activity. For the purpose of this policy, the definition excludes daily travel to and from the award holder’s usual place of work.

5. BUDGET

The award holder is responsible for ensuring that expenses incurred are consistent with the budget approved by the Capacity Building Fund during the application process, and that total expenditure does not exceed the award value specified in the formal award letter. Any changes to the budget must be approved in advance by Fund Management or they may not be reimbursed.

6. PAYMENT OF AWARD

The GlobalSeaweedSTAR Fund will not backdate funding. Expenses incurred before the formal award letter was issued will not be reimbursed.

Cash advances will not be made. In some cases, we may pay for expenses directly on behalf of the award holder (e.g. event registration, flight, accommodation). It is the award holder's responsibility to request this of Fund Management, providing as much advance notice as possible (at least 5 working days).

All other expenses must be paid by the award holder and then claimed for reimbursement. Reimbursement is conditional upon the provision of valid evidence of expenditure (Section 7). The reimbursement process is detailed below (Section 9).

GlobalSeaweedSTAR will endeavour to reimburse award holders within 30 days of receipt of a completed expense claim form and all necessary evidence.

7. EVIDENCE OF EXPENDITURE

In order to be reimbursed, the award holder must provide valid, itemised evidence (e.g. receipt or invoice) of each expense incurred.

Valid evidence should display the following information:

- Name and address of vendor
- Date of purchase
- List of items purchased (description and individual cost)
- VAT (tax), if applicable
- Total cost
- Method of payment

An example of a valid receipt is provided in Appendix 1 for reference.

For expenses related to transport, the evidence should also clearly state the origin and destination of the journey.

During the reimbursement process (see Section 9), the award holder will be required to provide legible electronic copies of all evidence of expenditure (e.g. scanned, photographed). The award holder must retain the original documents until otherwise notified by Fund Management.

8. EVIDENCE OF CURRENCY EXCHANGE RATES

The Capacity Building Fund will make reimbursements in British Pounds (GBP) only.

For payments made in a foreign currency, the award holder should provide a legible electronic copy of any evidence of the exchange rate prevailing at the time of purchase. This may include a receipt for changing currency, cash withdrawal slip or bank statement.

The award holder must retain the original documents until otherwise notified by Fund Management.

If the award holder does not provide such evidence, Fund Management will instead apply the historical exchange rate on the date of purchase as stated by OANDA (<https://www.oanda.com/fx-for-business/historical-rates>).

9. REIMBURSEMENT PROCESS

Fund Management will provide the award holder with a GlobalSeaweedSTAR Expense Claim form. This form must be completed and returned, together with electronic evidence of each expense (Section 7) and, where relevant, the prevailing currency exchange rate (Section 8), to GlobalSeaweedSTAR@sams.ac.uk within 30 days of completion of the capacity building activity.

Reimbursement will not be processed until the award holder has fulfilled all reporting requirements, as set out in the Capacity Building Fund Applicant Guidelines (i.e. submission of the completion report, proof of attendance and photograph).

All claims will be reviewed by Fund Management and checked for compliance with this policy. Where all terms and conditions are met, Fund Management will endeavour to complete the reimbursement process within 30 days of receiving the claim.

10. ELIGIBILITY OF EXPENSES

As stated above, the GlobalSeaweedSTAR Fund will not backdate funding. Expenses incurred before the formal award letter was issued will not be reimbursed.

10.1. TRAVEL AND SUBSISTENCE

10.1.1. GENERAL CONDITIONS

Only holders of a Travel Award are eligible to claim expenses for travel and subsistence. If a Travel Award holder extends their trip for personal reasons, GlobalSeaweedSTAR will not reimburse any additional travel or subsistence expenses incurred as a result.

GlobalSeaweedSTAR will not reimburse any expenses incurred by companions (e.g. spouse or family member) of the Travel Award holder. Costs incurred by the companion must be separated appropriately from those of the award holder on the evidence of expenditure supplied.

GlobalSeaweedSTAR do not offer a per diem allowance for travel and subsistence. The reimbursement of expenses is on a receipted actual basis.

We prefer applicants do not use pricing for travel and subsistence from third-party suppliers (e.g. Airbnb, Booking.com), where practical and economical options are available directly from a vendor (e.g. airline or hotel website) or travel agent. Any queries should be directed to GlobalSeaweedSTAR@sams.ac.uk prior to applying.

10.1.1 TRANSPORT

MODE OF TRANSPORT

Travel Award holders may choose their own form of transport subject to the overriding principles of safety, practicality and value for money. However, our preference is that public transport is used where possible. The use of taxis should be limited to short trips where it is not practical or safe to use public transport,

unless otherwise approved by Fund Management in advance.

ENVIRONMENTAL IMPACT

GlobalSeaweedSTAR encourages Travel Award holders to use the mode of transport that results in the least environmental impact, as carbon dioxide from transport, particularly by air and road, is a key contributor to climate change. Where choosing a more environmentally friendly mode of transport causes a significant increase in costs, value for money should be sought.

CLASS OF TRAVEL

Consistent with the principle of value for money, the Capacity Building Fund will only reimburse the cost of a standard economy class fare (alternately termed standard or coach) on any mode of transport.

MILEAGE ALLOWANCES

If a Travel Award holder uses a privately owned vehicle for award-related travel, they will be reimbursed at the HMRC approved mileage rate (<https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances>), provided in Appendix 2.

Reasonable expenses incurred on parking, congestion charges, tolls and ferries may also be claimed if valid receipts or other documentary evidence is provided. All other expenses incurred are the responsibility of the owner.

Travel Award holders should note that the mileage allowance does not cover the cost of travel between their home and normal place of work; this is their responsibility.

GlobalSeaweedSTAR assumes no responsibility for insurance coverage related to use of a privately owned vehicle (including but not limited to personal injury and third party liability). It is the responsibility of the driver to ensure that they hold a current and valid driving license.

LOYALTY POINTS

Travel Award holders must not specify a particular vendor (e.g. airline, hotel chain) solely to gain air miles or any other form of loyalty points. GlobalSeaweedSTAR will not reimburse claims where loyalty points have been used for Fund-related travel and the cash equivalent is being sought.

10.1.2 ACCOMMODATION

The preference of the Travel Award holder in their choice of accommodation will be respected, subject to the conditions set out below and the overriding principle of value for money.

STANDARDS

When overnight accommodation is required, it is normally expected that it will meet the standards set out below at the most economical rate available:

- En-suite facilities (shower or bath)
- TV
- Tea/coffee making facilities
- Telephone in room
- Internet access in room is desirable; costs will be reimbursed if the rate is reasonable and there is a demonstrable need (related to the agreed capacity-building activity)
- Satisfactory personal security arrangements and adequate emergency procedures
- Restaurant facilities should be available on the premises or locally, offering breakfast and a reasonably priced menu for lunch and dinner.

ROOM RATES

For accommodation in the UK, the maximum nightly room rate that will be reimbursed by GlobalSeaweedSTAR is stated in Appendix 2.

For accommodation outside of the UK, the nightly room rate must not exceed the scale rate set by HMRC for that country: <https://www.gov.uk/guidance/expenses-rates-for-employees-travelling-outside-the-uk>.

OTHER COSTS

The Travel Award holder will not be reimbursed for any extra costs incurred during their stay, including but not limited to newspapers, room service, mini-bar or film/DVD hire.

10.1.3 FOOD AND DRINK

Travel Award holders may claim the reasonable cost of meals taken in the course of award-related travel, if they are absent from their usual place of work for more than five hours.

MAXIMUM COST

Within the UK, the maximum permitted cost of meal expenses are provided in Appendix 2. Outside of the UK, daily expenditure on meals and drinks must not exceed the scale rates set by HMRC for that country:

<https://www.gov.uk/guidance/expenses-rates-for-employees-travelling-outside-the-uk>.

TIPS

Tips or discretionary service charges not exceeding 10% of the total bill will be reimbursed where such payment is included in the receipt, and the total bill including tip does not exceed the maximum permitted cost (see above).

ALCOHOLIC BEVERAGES

GlobalSeaweedSTAR will reimburse the cost of one alcoholic drink per person when taken with an evening meal, provided the total bill does not exceed the maximum permitted cost (see above).

10.1.4 OTHER TRAVEL-RELATED EXPENSES

FEES FOR VISAS, IMMUNISATION AND INOCULATION

Fees for visas, immunisation and/or inoculation necessary to the authorised overseas travel of a Travel Award holder will be reimbursed upon production of valid evidence of expenditure.

CURRENCY EXCHANGE AND ATM FEES

Award holders will be reimbursed for currency exchange fees and commission, and ATM withdrawal fees incurred while undertaking authorised overseas travel, if valid documentary evidence is provided.

INSURANCE

GlobalSeaweedSTAR may agree to reimburse some expenses for travel-related insurance, where the Travel Award holder does not have coverage through their employer or host institution. This will be determined by Fund Management on a case-by-case basis and approval must be obtained in advance.

10.2 ACTIVITY-RELATED EXPENSES

GlobalSeaweedSTAR will reimburse authorised expenses related to the agreed capacity building activity (e.g. conference, workshop, webinar, research visit, short course).

These include, but are not limited to, expenses related to:

- Registration (award holders must obtain early-bird rates if available)
- Examination
- Certificate of completion
- Research (e.g. consumables, bench fees)

GlobalSeaweedSTAR will not fund students to undertake tertiary qualifications (e.g. undergraduate/postgraduate degree or diploma).

10.3 MISCELLANEOUS EXPENSES

Consideration will be given to the reimbursement of other award-related expenses not mentioned in this policy, provided the Award Holder requests authorisation from Fund Management in advance of the expense being incurred.

10.4 INELIGIBLE EXPENSES

Expenses that will not be reimbursed include but are not limited to:

- Toiletries
- Luggage
- Clothing
- Electronic equipment or software
- Mobile phone rental, purchase or usage
- Gifts
- Taxi fares for non-award related activities
- In-flight entertainment and internet connection fees
- Alcohol (except as stated in Section 10.1.3)
- Cancellation fees
- Credit card fees and charges (except as stated in Section 10.1.4)

- Seat selection
- Traffic or parking fines
- Valet
- Loss or damage to personal possessions
- Recreational expenses
- Laundry
- Child or pet care expenses
- Vehicle repairs and/or maintenance

11. REVIEW OF POLICY

This policy will be reviewed regularly to incorporate any legislation changes. The GlobalSeaweedSTAR Executive Board may also request a review of this policy.

APPENDIX 1. EXAMPLE OF VALID RECEIPT

Name and address of vendor	Lorem's Restaurant 12 Milky Way Rd, Waterloo, Canada, P2L5C3
Date of purchase	Date: 13 Oct 2020 13:27
List of items purchased (description and cost)	1. Lasagna \$15.50 2. Coca Cola \$3.00
VAT (tax) if applicable	VAT 20% \$3.70
Total cost	TOTAL \$22.20
Method of payment	CASH \$25.00 CHANGE \$2.80

APPENDIX 2. EXPENSE RATES (UK)

Expense Type	Maximum Cost	Evidence Required
Breakfast (if not incl. in hotel rate)	£7.50 incl. VAT	Receipt
Lunch	£15.00 incl. VAT	Receipt
Dinner	£25.00 incl. VAT	Receipt
Accommodation (London & Edinburgh)	£170.00 incl. VAT	Receipt / Invoice
Accommodation (elsewhere in UK)	£120.00 incl. VAT	Receipt / Invoice
Incidentals	£5.00	Receipt
Mileage rate in UK	0.45p per mile	No receipt required