Expenses Procedure for Visiting Academics, Researchers and Students

**Background**

Edinburgh Napier University is currently governed by a Dispensation from HMRC (Revenue & Customs) allowing expenses to be claimed and paid via Accounts Payable rather than through our Payroll Section.

This requires allowable expenses as noted on the Dispensation must be fully VAT receipted as evidence of the expenditure.

The University has increasing numbers of visiting Academics, Researchers and students who only visit for short periods (usually a number of weeks) the majority do not have GB bank accounts into which any relevant claims can be paid, therefore the following procedure has been drawn up to enable them to receive cash for day to day subsistence if required.

**Procedure**

The School/Department should pay for airfares, other travel, accommodation and other large expenses with their departmental procurement card.

To assist the visiting person the funds to cover their immediate expenses a

- Small daily cash allowance of £10 is possible upfront for e.g. Travel and subsistence, basic toiletries and other sundry subsistence items where reasonable. Please note Alcohol is not usually claimable.

As the University does not hold large sums of cash on site, Departments requiring cash upfront for any visiting Academic, Researcher or Student should in the first instance:

- Contact either Kim Parks-Smith (Treasury & Transactions Manager) or Accounts Payable;
- Once approval has been given for the advance, a FIN5 form (available from the A-Z Documents on Finance pages on the Staff intranet) needs to be completed;
- The FIN5 must to be sent to Cash Services (Sighthill Campus room 6.B.32) to enable the cash to be ordered and the Fin5 to be actioned and cash disbursed.

Please note that to comply with audit /HMRC requirements all expenditure needs to be accounted for and receipts attached to support all expenditure.