Finance and Commercial
Advice note for Departments

Guidance on Travel and Accommodation costs and Sheffield as an employee’s normal place of work

Introduction

This guidance has been prepared to clarify the position for employees who live outside the Sheffield area where the University is their normal place of work. The aim is to remove any potential confusion in relation to employees’ expectancy to claim the cost of accommodation charges or extraordinary travel costs incurred as a result of working late or starting early.

Principles relating to Accommodation and Travel costs

Definitions of Travel and Business travel and home and normal place of work can be found in paragraph 41 of the Staff, Fees, Expenses and Benefits manual.

In summary:

1. The costs of commuting between an employee’s home base (wherever that is) and their normal place of work (The University) is not reimbursable by the University as expenses and nor is it a legitimate cost to be charged to the University by Purchasing Card or Purchase Order.

2. Travel and reasonable costs of subsistence and accommodation can only be legitimately charged to the University when an employee is away from both their normal place of work and their home base whilst on University business. For example attending a Conference or Meeting away from Sheffield. These costs can be charged using a Purchasing Card or Purchase Order or reimbursed through expenses.

3. The University already has in place arrangements in relation to employees needing a taxi from their normal place of work to their home base after working late. However, this arrangement is made using the HMRC assumption that all employees live within a reasonable commuting distance from the University. i.e. A taxi could not be used for travel from the University to a home base that was significantly outside the Sheffield locality. Details can be found in the Staff, Fees, Expenses and Benefits manual under paragraphs 53-55.

Application of these Principles for employees whose home base in outside the Sheffield area

The cost of travelling between an employee’s home (however far it is from Sheffield) and normal place of work is not an expense incurred “in the performance” of the duties of employment. The cost of the travel merely puts a member of staff in a position to perform their duties and is not incurred in actually doing the job.
If an employee occasionally needs to be present at the University earlier than their normal start time or is required to work later than they would ordinarily do (in fitting with their normal commuting arrangements), any exceptional travel costs to their home base or the cost of accommodation used in Sheffield will NOT be either a reimbursable expense or a legitimate cost to a University Purchasing Card or Purchase Order.

Illustrative examples

If an employee needs to be present at the University earlier than their usual or normal start time (in order to be present at a conference or meeting being held at the University), any cost of travel from their home base to the University on the day, or the evening before, is not reimbursable (because it is still classed as commuting) even if the mode of travel used is changed. E.g. use of a private car instead of normally using a train.

If an employee books a hotel or other accommodation in Sheffield to enable them to be present in Sheffield earlier than their usual or normal start time, this is not a reimbursable expense or a legitimate cost to a University Purchasing Card or Purchase Order. This is because the HMRC view this simply as an arrangement put in place by the employee to enable them to perform their duties.

If an employee is attending a conference or meeting being held at the University and this finishes later than their normal commuting travel time, where additional commuting travel costs are incurred because the person lives outside the Sheffield area, these additional costs are not reimbursable. If accommodation is booked in Sheffield because of a later working time and for the employees convenience of not returning to their home base (or the convenience of being close to the University the following morning) this is also NOT a reimbursable expense or a legitimate charge to a University Purchasing Card or Purchase Order.