Guidance on Field Trips and Field Research - Travel, Accommodation & Subsistence Expenses and payment for Local Helpers

Introduction

University staff and students are engaged with both Field Trips as part of undergraduate and post graduate study as well as Field Research. By Field Research, this means research projects that require investigations and analysis to be undertaken in various locations throughout the world that are outside the structure of buildings or laboratories. E.g. Archaeological digs, Animal and Plant scientific sample collection or analysis, Geography or Environmental research.

Locations

Field Trips and Field Research locations can be anywhere in the world and, as such, our staff and students will need to engage in suitable planning for these visits in terms of Travel/Accommodation/Subsistence arrangements, Insurance and other matters relating to Health, Safety and Security. E.g.s. vaccinations, VISAs, FCO travel advice. When it comes to Travel, Accommodation and Subsistence arrangements, it is expected that these can be made such that payment for these costs is either made in advance of the travel, or as they are being incurred, by using Purchase Orders or a University Purchasing Card. Even if the member of staff or student does not hold a University Purchasing Card in their name, advance bookings can be made using a Departmental Purchasing Card. In the absence of a Purchasing Card held in the name of the traveller, costs being incurred during the field work may then require the use a personal credit/debit card and reclaim the costs via the Expenses systems. If all these expenditure methods have been investigated and there is no workable alternative, an Advance of Expenses can be made into their personal bank account.
Whilst many worldwide locations for Field Trips or Field Research will be in countries where payment for Travel, Accommodation and Subsistence costs can be facilitated by card, it is accepted that card payment or other normal payment processes are not always possible. This can be because of the remote location of the Field Site or the fact that local culture means that payment by card is neither possible nor accepted. It is not possible to produce a definitive list of countries or locations where an alternative to card payment will have to be made in order for the Field activity to be possible. Each case will be different but it is assumed that, because of the risks associated with payment in currency, every effort will be made to put arrangements in place that do not require this.

**Payment by Cash for Travel, Accommodation and Subsistence Expenses**

Payment by cash for these types of costs presents an increased risk for both the University and the member of staff or student. Payment by cash often results in the absence of a formal receipt or invoice for the goods or services received. This lack of transparency can result in the costs being ineligible for recovery from an external sponsor of the Field work. A lack of receipt may also mean that Value for Money for those goods or services is harder to evidence. From the perspective of a member of staff or student, the lack of receipt exposes them to some risk associated with their ability to account for the advance of cash received or for an expenses claim to be submitted. Staff or students should therefore expect to provide full explanations in relation to any expenditure that is not supported by a receipt. If a satisfactory explanation cannot be provided, any sum that cannot be validated as legitimate University related expenditure may be recovered personally from the individual concerned either via payroll deduction or by the issuing of a University invoice.

The other area of risk to be considered when making payment in cash is that of the personal safety of the member of staff or the student. In countries or locations where it has been evidenced that payment can only be made in cash, there may also be a heightened risk of robbery or theft. For this reason, the amount of cash being transported or held by any person whilst on a Field visit must be maintained to an operational minimum. If cash points are available then, if practical, plans should be made to hold smaller sums in cash and make more frequent withdrawals.
The University’s Insurance Policies limit the cover for staff travelling with larger sums of cash. Details can be found in the Financial Regulations Supplementary Information Appendix (SIA 20) on Insurance Procedures and Cover.

**Payment for Local Helpers**

Occasionally the Field Trip or Research requires the payment of local helpers. This is a particularly difficult area not only because of the need to obtain transparency over the sums paid and to whom, but because of the potential risk to the University’s reputation in being seen to be complicit in the avoidance of appropriate local tax and social security deductions being made from any earnings. In order to help manage this risk, it is a requirement that any such payments made in cash to local helpers require the completion of a schedule of the names of the individuals and their signature to confirm receipt of the cash given. This document must contain a statement (in the local language if necessary) that the person accepts that it is their personal responsibility to account for any tax or other contributions as required by the country in which the work is being undertaken.

Where any Field Trip or Research requires the payment of local helpers in cash, full details of the number of individuals being paid, what services they are providing and what rates of pay are being used must be evidenced. Without this a Cash Advance that includes this type of payment cannot be authorised. This information is also vital to ensure that the University is not in breach of the UK Bribery Act by making Facilitation Payments. Further guidance on Facilitation Payments can be found from the Financial Advice Note on this topic.

There is also a difference between paying for local labour services and paying for a short term salary for academic help from a person that is neither a member of University of Sheffield staff nor a student. If academic support needs to be paid for, this is managed via that person's host employer unless they are freelance and provide an invoice to the University with bank details. Cash is not appropriate for payment of any sum described as a salary.

Again this type of payment in cash can result in the costs being ineligible for recovery from an external sponsor of the Field work. In particular, for grants funded by the European Commission, it must be clear in the funding proposal that these payments in cash are a necessity in order for the work to be undertaken.