

## **Staff Members Finance Guidance**

### **Oriental Studies Finance Team:**

Location: Room 304

#### ***Stephanie Yoxall (Finance Officer)***

Key Responsibilities: Budgeting, trust fund reporting, monitoring spend on research projects, processing of casual payroll and issuing of sales invoices for bench fees.

Hours: Monday to Friday 9–5

#### ***Daisy Li (Finance Assistant)***

Key Responsibilities: Raising purchase requisitions, processing of expense forms and invoice payments, and petty cash.

Hours: Tuesday & Thursday 9–5, Friday 9-4.45

#### **Contact Details:**

Email: [finance@orinst.ox.ac.uk](mailto:finance@orinst.ox.ac.uk)

Telephone: Daisy – 88207

Stephanie – 78225

### **Expense Claims**

Should you need to be reimbursed by the department for expenditure incurred on behalf of the University you will need to fill out an expenses claim form. You can find an up to date copy here:

<https://finance.admin.ox.ac.uk/claiming-expenses-departmental-guidance>

Please note that all expenses must be in accordance with the four mandatory principles:

- Value for money
- Expenses should only be used when it is not possible and/or practical for the University to pay for the good or service directly.
- Costs incurred are for business purposes only, and the individual does not receive a personal benefit
- Only actual and evidenced costs are reclaimed.

We also require that all expense claims should be properly recorded and evidenced with supporting receipts or proof of purchase and the reason for the claim.

#### **Your expense claim MUST include the following information for the finance department to process.**

- If university members, please add the employee number, this is found on the payslip and is not the same as the number on the university card.
- The purpose of the journey or a reason for the expense
- Original receipts which clearly state the amount being claimed
- Bank account numbers – please ensure that these details are added to the expense claim form. The expense claim form must correlate to the bank account, we cannot pay to credit cards nor to someone else's account. If the bank account is a joint account please make this clear on the expense claim form.
- The expense claim is clear and legible
- If you have taken a taxi around Oxford, the travel policy dictates a justification be made

- Where possible please can you give detail of where the expense claim should be reimbursed from. E.g. project number or trust fund.
- The mileage amount is 45p per mile. No VAT receipt is required but a Google map print-out of the journey should be included.
- If you incurred the expense in a foreign currency, evidence of the exchange rate must be provided. This can include a bank or credit card statement of the actual rate charged or confirmation of the exchange rate on the date of payment from an established source e.g. XE.com
- If claiming meal expenses for yourself and guests you must state names and their relationship i.e. student/member of Oxford university/member of another institution. There is a form prepared by the OS finance section to help with this.
- For project expenses, the PI of the project must sign expense claim forms in the 'Supervisor' section. PI's cannot approve their own expenses - this must be carried out by the finance section.
- You must have a 'wet' (not electronic) signature on the expense claim.

There is a detailed travel policy which must be read before you travel. Please find that here:

<https://finance.admin.ox.ac.uk/departmental-expenses-guidance>

Please note that if you are claiming on behalf of a research project, the rules and regulations of the funder must be followed. Auditors for the funder will refer to the University's policy and if this is not followed they can refuse to pay for the expenses.

**Payment for Professional services/research assistants. The university will not reimburse you if you pay for these services.** If you do this you open yourself up to paying national insurance and other taxes due. Any claims received with these costs on will be rejected.

### **Purchase of Goods or Services**

If you would like to purchase goods or services you need to advise the finance section. Please do so by emailing [finance@orinst.ox.ac.uk](mailto:finance@orinst.ox.ac.uk) with details of the purchase including any correspondence you have that details the price and quote. No purchase should be agreed without the consent of the finance section.

Once we have this information we will be able to advise of any purchasing procedures that need to be followed such as requesting quotes, meeting audit requirements and following the University's purchasing policy.

If the supplier is already set up on R12 (the University's finance system) the process will be very efficient, we will be able to raise a Purchase Order within 24 hours provided we have the correct information. This will mean that you will receive the goods or services efficiently and your supplier will be paid without delay.

If the supplier is not on the system there is a longer process to follow, and this must be done prior to purchase. We will request that the supplier is set up on the system, the purchasing department will then contact the supplier asking for them to provide financial and tax information. This process will be very efficient if the supplier responds quickly. Due to this we contact the supplier to inform them of what is required.

### **Orders over £1k and non-preferred suppliers**

Below is a diagram explaining the rules relating to purchases which must be followed. It is worth noting if there is a likelihood of purchases being made in the future that will take the purchase to over £1k the below should be followed in the first instance. The list of preferred suppliers can be found here:

<https://finance.admin.ox.ac.uk/preferred-suppliers>

## Purchasing regulations

Less than £25,000 Preferred Supplier	No requirement for quotations ahead of placing an order with the supplier ( <b>note:</b> for ease, some <a href="#">Preferred Suppliers</a> have electronic catalogues in the <a href="#">Oracle Financials</a> iProcurement module)
Less than £1,000 Non preferred Supplier	Confirm the purchase price (verbally or in writing) ahead of placing an order with the supplier
£1,000 - £25,000 Non-Preferred Supplier	Obtain two or more written quotations from different suppliers on supplier headed paper or by email (including a clear specification) ahead of placing an order with the supplier
£25,000 - £100,000 Preferred or Contracted Supplier	Department may follow the <a href="#">simplified process</a> for obtaining tenders, when tenders are <b>only</b> sought from preferred and/or contracted suppliers
£25,000 - £100,000 Non-Preferred or Non-Contracted Supplier	Department must conduct a full <a href="#">Tender Process</a> ahead of placing an order with the supplier
Over £100,000 Any Supplier	A full tender process must be conducted by the <a href="#">University Purchasing Department</a> ahead of placing an order with the supplier

The above is for reference only, please contact the finance section in the first instance so that we can guide you through the steps needed.

## Casual Payroll

If you require assistance in your research or administration, and if you have approval and the required funding, you may wish to hire somebody. To do so it is essential that you follow the below process.

### Background Information:

Each casual engagement must be treated separately, as there are important checks and processes that need to happen before a worker can be paid. Namely, these are: adding the worker and appointment to Core HR; and establishing a right to work in the UK. Even if a worker has been engaged previously, they will have been removed from Core HR and therefore will need to be re-added, which can mean a delay in payment if this is not done before work commences.

### Before engagement:

- The supervisor must contact Emily Bush and Thomas Hall to seek approval and confirm that there is budget for the engagement. This must happen even if the work is being paid for from a trust fund.
- Once approved and budget identified; you will receive a form asking for vital information to start the engagement process. Once completed please return to Emily.
- Emily will contact the worker requesting various forms that are needed for legal and audit purposes with the supervisor in copy. Once these forms are completed and received by Emily, the worker is added to Core HR. It is only **after** this has happened that work will be able to commence.

**During engagement:**

- A timesheet will be sent to the worker by Emily.
- To submit their timesheet the worker must email the completed form to [timesheets@orinst.ox.ac.uk](mailto:timesheets@orinst.ox.ac.uk) with the supervisor in copy. The supervisor does not need to email approval, but must sign the timesheet.
- The timesheets must be received by 28<sup>th</sup> of each month to be paid the following month – e.g a timesheet received on the 28<sup>th</sup> September will be paid in the October payroll.
- If there a possibility of the work taking longer than the contracted hours or contract length, the supervisor must advise Emily immediately.
- Any queries regarding payment should be sent to [timesheets@orinst.ox.ac.uk](mailto:timesheets@orinst.ox.ac.uk) if sent to any other address there will be no response.
- Timesheets must be received monthly rather than at the end of term. Please only use the timesheet provided by Emily.

**Once engagement is completed:**

- Once final payment has been made the worker is removed from Core HR. This is done monthly for all workers.

**Timesheet Requirements:**

Without the below information a timesheet will not be processed.

- The timesheet must be filled out for the month of work not weekly or termly.
- Please note that the week commencement day is Sunday.
- A timesheet cannot contain work which has not yet taken place e.g. for the week following the 28<sup>th</sup>.
- Timesheets for teaching must give a complete breakdown of the hours taught and the student numbers per lesson, please see the example below:

Date	Hours Taught	Number of Students
06/09/2019	3	4
06/09/2019	1	3
06/09/2019	3	5
07/09/2019	3	4
08/09/2019	2	8
09/09/2019	2	13
10/09/2019	4	1

- The timesheet should submitted in a timely fashion, not many months after the engagement has ended.

**Membership Fees**

Membership fees for associations or conferences can be paid by the faculty, however they may be considered a taxable benefit.

They will be considered a taxable benefit if they are not on the following list:

<https://www.gov.uk/government/publications/professional-bodies-approved-for-tax-relief-list-3/approved-professional-organisations-and-learned-societies> as such when you receive payment through your salary after the deduction of taxes.

## **PAYE Settlement Agreement**

The University has a PAYE Settlement Agreement (PSA), put in place for the tax year 2004-2005 and subsequently renewed for the current tax year, which specifically applies to staff entertaining.

This means that certain payments relating to staff entertainment which previously could not be paid for by Departments for tax reasons now can be paid as long as the following rules are adhered to.

The PSA allows the University as an employer to fund for its staff certain events which are considered to be taxable benefits, but in such a way that the tax and National Insurance Contributions (NICs) are borne by the University and not by the individuals involved.

Applicability of the agreement:

The agreement covers staff entertainment which has taken place after 19th August 2004. This can include all types of event not already covered by the University's dispensation (as defined in the 'Expenses and Benefits Manual') as long as the costs of the event are considered 'minor' and the nature of the event is that it is a one-off or irregular occurrence. It does not cover costs associated with the entertainment of persons not employed by the University – where such persons attend events which are seeking inclusion in this agreement they will be discounted from the head-count calculation outlined below, although their costs will be included, apportioned across all staff attendees.

Examples of events which might be covered by the agreement include:

- Retirement parties for long-serving members of staff;
- A team dinner at the successful conclusion of a project or activity.

Due to this we require an entertaining form whenever you claim for a meal, please see it on the next page. If you need to copy in the future please do not hesitate to contact the finance section.

If you have any queries please do not hesitate to contact [finance@orinst.ox.ac.uk](mailto:finance@orinst.ox.ac.uk) or call into our office Room 304.

**Meal Reimbursement Information**

Restaurant:

Value:

<b>Guest Name</b>	<b>Relationship to Oxford University</b>	<b>If OU member of staff? Department:</b>