

University of Cambridge Expenses Policy
Additional measures during the Coronavirus outbreak
2nd April 2020

It is anticipated that University staff may personally incur additional expenses as a direct result of the impact of the Coronavirus outbreak, in order for them to continue working during the current exceptional circumstances. This policy sets out the University's position in relation to such costs in order to assist staff, whilst providing Departments with a set of best practice guidelines to follow. This is to ensure that all staff are treated equitably and that the University uses resources efficiently.

These measures will take effect from 16 March 2020, to 30 June 2020 to cover the predicted peak period of the outbreak. They may be extended for a further period, or varied, if necessary.

During this period, staff will be able to claim for any reasonable, incremental (additional) costs incurred in relation to the items set out below ('Eligible Costs'). Claims should be made and authorised in accordance with the procedures set out in the University's existing expenses policy and, for the avoidance of doubt, ***all such costs should have been pre-approved by the appropriate authorised approver.***

Eligible Costs should only be approved where, as appropriate,

- i. they have been necessarily incurred as a direct result of the Coronavirus outbreak, and to enable continued working during the current exceptional circumstances;
- ii. reasonable steps to mitigate the cost have been taken;
- iii. they cannot otherwise be recovered (*e.g.* through travel insurance); and
- iv. they are reasonable and proportionate to the circumstances that gave rise to them.

Claimants are reminded that the University is a charity, and that claims should only be for amounts which an external observer would not regard as an unnecessary or excessive use of charitable funds.

Eligible Costs

- Telephone costs incurred while on University business. Employees are reminded that they should be using the services/facilities provided by the University *e.g.* Jabber/Microsoft Teams, and any University provided mobile phones (making use of internet calling), as opposed to using personal mobiles for convenience;
- Incremental costs (*i.e.* those additional to any previously incurred) to access broadband capacity to a level necessary to work from home, for the period of the outbreak (and in the first instance to 30 June 2020);
- Reasonable costs incurred in relation to the cancellation or curtailment of a holiday, at the University's request, where the cancellation or curtailment is a direct result of a business-critical work need (and where such costs cannot be otherwise recovered, *e.g.* through a claim on an existing insurance policy);
- If abroad on University business on or before 16 March 2020 (or where after 16 March 2020, the trip is essential and has been authorised¹), reasonable additional expenses incurred as a

¹ authorisation for travel must be by your Head of School or non-School Institution, the Pro-Vice-Chancellor for Institutional and International Relations (or in her absence another PVC), the Registry or the VC as appropriate.

result of disruption due to travel restrictions and where such costs cannot be otherwise recovered, e.g. through insurance.

Costs that are not Eligible

It is anticipated that employees, who have not previously worked from home, may require additional equipment in order to facilitate appropriate and safe working. We would expect the following principles to be followed in respect of any additional spend:

- i. Employees should discuss, and agree, any requirements with their line manager or departmental administrator;
- ii. The department would determine whether there are any appropriate assets/equipment, currently held at the university, which can be made available to the employee;
- iii. Where no such assets/equipment are available, the department should purchase these directly through: (i) placing a Marketplace order; (ii) a preferred supplier. The items purchased will be owned by, and remain the property of, the University.

Where equipment has been purchased directly by individuals prior to the [publication of this policy on 3 April 2020](#), the department should reimburse the individual for the reasonable cost incurred and take ownership of the item.

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The following comments may be of use:

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- IT hardware (e.g. desktops and laptops) and IT software: any IT hardware or software purchased must be consistent with UIS standards and will deliver continuing benefit to the University once the outbreak has passed
- Office furniture (e.g. desk or chair): all employees are required to complete the "Workstation Assessment" questionnaires, any requirement identified through this process (see the link in Additional Notes, below) should be managed by the appropriate departmental contact.
- Consumables (e.g. stationery): Departments should be mindful of the costs incurred in placing small value orders and related delivery charges.

Additional Notes

- For guidance on home-working during the Coronavirus outbreak, staff are directed towards the link: <https://www.hr.admin.cam.ac.uk/coronavirus-homeworking>
- Where reasonable incremental costs are met by the University/department directly and employees are temporarily provided with University assets to use at home for business purposes, for the duration of the current exceptional period, no tax liability should arise. However, where items are either: not reasonable, used more than insignificantly for business purposes, or retained by the employee after this exceptional period, a taxable benefit may arise.

Queries

If you have a question which isn't answered above, please contact the UFS helpdesk in the first instance, who will seek further guidance if your query cannot be answered easily.

UFS general enquiries: ufsenquiries@admin.cam.ac.uk