

## **Reimbursement of Expenses Policy 2023**

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## 1.0 Introduction

- 1.1 The purpose of this policy is to ensure that expenditure is properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.

## 2.0 General procedure

- 2.1 The College will reimburse actual expenditure that is incurred wholly, necessarily, and exclusively in connection with authorised duties that are undertaken.
- 2.2 To claim expenses, you must use the College expenses system.
- 2.3 Expenses will not be paid unless supporting evidence is provided. When claiming for travel expenses, tickets, or other evidence of the full journey i.e. From / To destinations, together with the amount paid, must be provided. Where possible, travel should be booked well in advance to benefit from any discounts for early booking.
- 2.4 Once the claim has been submitted, the relevant Budget Holder/(s) is/(are) expected to check that claim/(s) comply with the College travel policy. Non-compliant claims will be returned unpaid. The College may return an expense claim to the claimant if it lacks the necessary supporting evidence.
- 2.5 Expenses must be submitted within 6 months of the expense being incurred. Claims made outside of this window will not be paid.
- 2.6 The College will pay claims into the bank account that has been provided, and the claimant will receive a Remittance Advice confirming payment.
- 2.7 Any queries in relation to this policy, please contact the relevant Budget Holder.

## 3.0 Travel

### 3.1 General

Employees and line managers should consider whether travel is necessary to meet business objectives or if there are more appropriate means e.g., teleconferencing or videoconferencing.

### 3.2 Air

- 3.2.1 Personal incentives or rewards associated with specific air travel, such as air miles, should not be a factor in determining which flight is purchased for college business. The key consideration is whether the flight is the most cost-effective for the College unless there is a valid business reason for taking an alternative flight.
- 3.2.2 For the purposes of reducing the College's carbon footprint, claimants travelling on college business are encouraged not to travel by air. Air travel is not normally permitted when the departure and destination are less than 400 miles apart. Authorised air travel within Europe must be in economy class.

### 3.3 Rail

Travel will ordinarily be reimbursed at Standard Class rates unless the one-way distance exceeds either 250 miles or is scheduled to take 3 hours or more, in which case First Class travel is permitted.

### 3.4 Bus/Taxi/Tube

Oyster card receipt and/or journey statement will be sufficient for evidence of the journey.

### 3.5 Use of your own car

- 3.5.1 It may be appropriate and cost-effective to use your own car when travelling on college business, for example, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport.

Where staff are using their own cars to travel on college business, they must ensure that they have the appropriate levels of motor insurance.

- 3.5.2 The College accepts no liability for any accident, loss, damage or claim arising out of any journey that you make on college business [unless caused by the College's negligence]. The College will not pay for the cost of any insurance policy, or insurance excess, on your own car.

- 3.5.3 To claim for mileage, you should set out the distance of the journey undertaken on the College expenses system (postcode/location of journey from and journey to destination). The College will pay a mileage allowance, please see [Appendix A](#) for allowance currently paid. Petrol costs will not be reimbursed.
- 3.5.4 The College will pay for tolls, congestion charges and parking costs incurred, where applicable. The College will not reimburse fines incurred whilst using a vehicle on college business.

### 3.6 Hire Cars

- 3.6.1 You should seek authorisation from the Head of Finance should there be no alternative to car hire.

## 4.0 Meals/accommodation

- 4.1 As a guideline for business travel, you should book accommodation within the current authorisation limit.
- 4.2 It is your responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if it is no longer required.
- 4.3 If you are required to be away from home on college business, you may claim for:
- breakfast (if this is not included in the hotel room rate);
  - lunch;
  - dinner

Amounts are inclusive of drinks, but please note that this does not include alcohol.

Note: alcoholic drinks will not be reimbursed.

- 4.4 You should supply detailed itemised receipts / invoices for all hotel and meal expenses; Credit/Debit card statements will not be accepted as proof of expenditure.
- 4.5 Individual staff team lunches/events will not be paid for by the College and nor should Divisional/team budgets be used for such purposes either.
- 4.6 Please see [Appendix A](#) for current allowances.

## 5.0 Overseas expenses

- 5.1 The meal and hotel allowances set out above also apply when travelling overseas on college business.
- 5.2 You should claim in the currency the expense has been incurred in. The College will verify the exchange rate as part of any overseas expense claim. All receipts must still be provided and, additionally you may provide bank or card statements with the conversion rate for reimbursement, or the currency exchange rate receipt.
- 5.3 The College will reimburse for travel visas required for business travel. It is the claimants' responsibility to ensure they have a passport that is valid for the full extent of the trip that you are making.
- 5.4 The College will provide business travel insurance for any trips authorised by the College.

## 6.0 Business entertainment

- 6.1 The College recognises that corporate entertainment can provide opportunities to strengthen relationships, enhance the College's reputation and deepen prospective stakeholder' or suppliers' understanding of the College. Any entertainment booked for stakeholders, suppliers or other business contacts must be approved in advance. You should submit:
  - details of the individuals whom you wish to invite;
  - the name of the organisation that they represent;
  - the nature of the entertainment, including date and location; and
  - the reasons for the entertainment.
- 6.2 The College will only approve entertainment proposals that demonstrate a clear business objective and that are appropriate for the nature of the relationship with the College. The College will not approve business entertainment where it considers that a conflict of interest may arise or where it could be perceived that undue influence or a particular business benefit is being sought for example, prior to a tendering exercise.
- 6.3 For gifts received, please refer to the **Gift Acceptance Policy** for further details.

## 7.0 Expenses that will not be reimbursed

### 7.1 The College will not reimburse the following:

- the cost of any travel undertaken for personal reasons;
- the cost of any travel for claimants' partner or spouse;
- any fines or penalties incurred while on college business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping or vehicle recovery charges;
- any expenses incurred for personal benefit or to improperly influence or reward a business contact;
- cash advances or withdrawals from an ATM machine.

### 7.2 Claimants are required to pay for any travel costs incurred by your partner or spouse in the event that he or she accompanies you on college business. Your spouse or partner must have adequate travel insurance for that journey.

## 8.0 False claims

### 8.1 If the College considers that any expenditure claimed was not legitimately incurred on behalf of the College, it may request further details from you. The College will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided.

### 8.2 Any abuse of the College's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims;
- claims for expenses that were not legitimately incurred;
- claims for personal gain;
- claims for hospitality and/or gifts to induce a partner or other business contact to take improper action; and
- receipt by you of hospitality and/or gifts from business contacts that may be perceived to influence your judgment.



## Appendix A

### 1.0 Mileage Allowance

- 1.1 The College pays 45 pence per mile.

### 2.0 Meals/Accommodation

- 2.1 You may book hotel accommodation of up to £220 per night. Rates are inclusive of VAT and breakfast.

- 2.2 If you are required to be away from home on college business, you may claim up to:

- £15 for breakfast (if this is not included in the hotel room rate)
- £20 for lunch
- £30 for dinner

Please note the above amounts are inclusive of drinks, however, this excludes alcohol.