



**BISHOP GROSSETESTE UNIVERSITY**

**Document Administration**

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# BISHOP GROSSETESTE UNIVERSITY

## Reimbursement of Expenses Policy

### 1. Introduction to Procedures

- 1.1 The information and instructions contained in this section are for the guidance of all employees in all departments of the University including University Council members. These procedural instructions will not apply to self-employed persons or non-University employees seeking reimbursement, e.g., interview expenses except as otherwise stated. The policies have been prepared in the light of the Income Tax and National Insurance Contributions (NIC) regulations and to meet HM Revenue and Customs requirements and comply with taxation legislation.
- 1.2 Provided claims are completed strictly in accordance with the terms of this section, unless otherwise stated, no additional tax or National Insurance Contribution liability will arise to the employee or the University and employees need not report details in their tax returns.
- 1.3 In the event that an expense or benefit claim is contemplated in respect of any item not included in this section, or an employee has a query relating to the payment of expenses under this policy, the matter must be referred in the first instance to their line manager who may thereafter need to refer to the Finance Office for guidance. All contact with HM Revenue and Customs will be conducted by the Finance Office: under no circumstances should any employee approach HM Revenue and Customs direct.
- 1.4 At the end of each tax year, the University will prepare a statement in respect of employees who have received taxable expenses and benefits, giving details of all such payments made in that year. A copy of this statement will be issued to employees. A report (on form P11D or P9D as appropriate) will then be made to HM Revenue and Customs in order that the Inspector of Taxes may collect the tax due from the employee. It is important that the statement is retained as you may require it to complete your Self-Assessment Return.
- 1.5 The University is committed to reducing its overall impact on the environment. All staff should consider the following prior to travel:
  - Consider if the journey absolutely necessary? Could the meeting be effectively held in any other way which will result in reduced cost or environmental impact, i.e. telephone / video / web conferencing?
  - If travelling to the same meeting as colleagues, consideration should be given to car-sharing or train / bus travel.

### 2. Expense Reimbursement Procedure

- 2.1 It is the policy of the University that employees are reimbursed the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of the duties of their employment. Employees are expected both to minimise costs without impairing the efficiency of the University and to avoid any unnecessary cost to the University. In general, reimbursement will be made only on the production of original receipts or invoices; credit card vouchers must be supported by the original itemised bill or receipt. Round sum allowances/expenses will not be accepted.

- 2.2 Expenses incurred on behalf of the University are to be recorded in detail on an Expenses Claim Form, issued by the Finance Office (and available on the intranet), irrespective of the source of funding. Expense claims must be submitted to the Finance Office as soon as possible and no later than two months after the date on which the expense was incurred. All claims must be supported by receipts wherever the supplier can reasonably be expected to provide a receipt. Claim Forms received after the 2 month deadline will only be paid at the discretion of the Head of Finance subject to a satisfactory reason for the delay.
- 2.3 The Expenses Claim Form should be used only for incidental expenses, normally incurred when travelling on University business. They should not be used for the purchase of equipment or supplies for academic activities and wherever possible goods and services should be ordered using a University Purchase Order.
- 2.4 If a payment is made in advance of an event and that event is subsequently cancelled any associated refunds must be paid back to the University.
- 2.5 Where expenses are incurred in foreign currencies, the amounts so incurred should be shown, in the currency in question, on the Expenses Claim Form. However, reimbursement will be made in £ Sterling.
- 2.6 The declaration on the Expenses Claim Form must be signed by the claimant and the form must be authorised under the procedures described below under "Authorisation of Expense Claims". The completed forms must be sent to the Finance Office together with all supporting documentation (receipts, etc.), which will be retained centrally for a minimum of six years.
- 2.7 Incomplete claims will not be processed but returned to the claimant signatory with an explanation as to why it cannot be processed. Incorrect claims will be either amended and a revised amount paid, or returned to the claimant signatory with an explanation as to why it cannot be processed. This may lead to a delay in payment. The claim should be fully completed and returned to the Finance Office for processing. Prior to sending a claim to Finance it is important to check that it is fully completed.
- 2.8 If receipts related to expenses incurred have been lost, the member of staff should contact the Finance Office for advice and the Expenses Claim Form must be clearly marked that the receipts have been lost.
- 2.9 Petty Cash advances may be made by the Head of Finance to a Budget Holder or to an authorised member of staff. Advances are intended only for urgent or minor day-to-day expenses of the Department. Petty Cash should not be used for making payments to suppliers with whom the University has credit account facilities. Vouchers should be obtained for Petty Cash disbursements wherever possible and all vouchers should be kept and forwarded to the Finance Office when claiming reimbursement at agreed times. The Petty Cash Accounts should be records only of expenditure. In no circumstances should cash received be paid into these accounts.
- 2.10 All expenses claims must be verified for accuracy and authorised by a person other than the claimant. This is a basic internal control procedure and, in providing an independent check, acts to protect the interests of the claimant against any possible allegation of irregularity. The following hierarchy of authorisation is to be used:

<b>Claimant</b>	<b>Authoriser</b>
Departmental Staff	Budget Holder
Budget Holder	SLT/Director
SLT/Director	Vice Chancellor
Vice Chancellor	Chair of Audit Committee
Member of the Board of Governors	Clerk to the Governors

2.11 Whilst not considered normal practice it is possible for authority to be delegated provided that, prior agreement is given by the Head of Finance to the normal authoriser for this to take place. In such cases this should be noted on the Expenses Claim Form which shall additionally be authorised by the Head of Finance.

### **3. Travel and Subsistence**

#### **3.1 Mileage**

3.1.1 A mileage rate payable to all staff for authorised use of private cars on University business is reviewed annually by the Finance, Employment & General Purposes Committee. Details of mileage allowance rates can be found at Appendix A. A single journey is defined as a journey from the home/University to a destination and the return trip which is undertaken in a single day. For journeys exceeding 100 miles, consideration should be given to the use of the University vehicles where possible, public transport, or the use of a hire car which can often offer value for money over mileage claims.

3.1.2 Full details of the journey, including date, reason for journey, starting, intermediate points and destinations, must be recorded for each journey on the form Expenses Claim Form along with the Business mileage claimed at appropriate rate, priced out to a total.

3.1.3 Different rates apply for staff that chooses to travel by motorcycles and bicycles. Details of rates and allowances can be found at Appendix A.

3.1.4 All journeys between home and the normal location (Bishop Grosseteste University) are to be regarded as private (ordinary commuting) and the costs of these journeys cannot be claimed. All journeys away from the normal place of work on business may be regarded as business journeys. Where a journey begins or ends at home the employee may claim the whole cost of the journey provided that it was carried out for business purposes.

3.1.5 Exceptionally, where an employee is obliged to travel to an emergency at their permanent workplace, the travel from home may be regarded as business travel between two workplaces. In such circumstances the cost of travel will qualify for tax relief. But to get the relief, all of the following conditions must be satisfied:

- the employee has to give advice on handling the emergency before starting the journey; and
- assume full responsibility for those aspects appropriate to the employee's duties from that time; and
- the employee has a continuing responsibility for the emergency whilst travelling to the workplace;
- where an employee is on stand-by and can be called out at short notice and does not satisfy the above is deemed as private mileage.

3.1.6 Those employees wishing to use their own private vehicles for University business should comply with the regulations as noted in the Insurance section of the University Financial Regulations and with the policy on using vehicles for work purposes. Failure to do so will result in any mileage payments being withheld until an employee complies with the requirements. This is because the University has a responsibility under the Corporate Manslaughter Act to ensure employees maintain the correct insurance for business use of their vehicles and that employees and their vehicles are fit and safe to drive. Hence, all staff using their own private vehicles on behalf of the University must notify their motor insurers and maintain appropriate insurance cover for business use in addition to providing the required information as set out in the Financial Regulations to the Finance Office on an annual basis.

3.1.7 Claims will not be reimbursed for fines for Road traffic Act offences, e.g. speeding, driving in restricted access areas, etc.

### **3.2 Travelling Expenses (other than mileage)**

3.2.1 Except as otherwise provided below, employees may claim only the costs of necessary business travel.

3.2.2 Any staff travelling overseas on University business must contact the Finance Office to ensure that they are covered under the University's business travel policy. It is expected that students travelling overseas will arrange their own insurance cover unless the need to do so is a requirement of their studies and is agreed in advance with the Finance Office who will liaise with the University insurers. Consideration must also be given as to the requirement for University equipment to be insured whilst in transit. Details of any such equipment should be provided to the Finance Manager so that he/she may liaise with the University insurers.

3.2.3 Any insurance payments received by the University as a result of travel delays are for the benefit of the University and payment will only be made to a member of staff in the event that additional personal costs can be substantiated.

### **3.3 Rail Fares**

3.3.1 All members of staff are encouraged to travel by the cheapest available method, and there is an expectation that standard class travel is normally appropriate. If business requirements are such that travel by first class is considered appropriate this is allowable at the discretion of Departmental leads provided that it is cheaper than a standard open ticket.

3.3.2 Where possible travel should be booked in advance so as to obtain the best value for money using a departmental credit card for payment. Where booking in advance is not appropriate permission to buy at the point of travel should be obtained from the employee's line manager in advance of the purchase. In such instances full details of the journey, including date, reason for journey, starting, intermediate points and destinations, must be recorded for each journey on the Expenses Claim Form along with the cost of tickets claimed (ticket counterfoils to be attached) priced out to a total.

### **3.4 Air Fares**

3.4.1 All members of staff should normally travel by the cheapest available method. Economy seating is therefore considered to be the usual and expected method of travel when booking air travel. Premium economy or business class travel (where no premium economy option is available) is

allowable for long-haul flights of more than seven hours duration in some circumstances (flights may be non-stop or direct, that is, involving a stop, but not a stopover, en route to the final destination). Permission for booking premium economy or business class travel should be sought in advance of booking with the employee's appropriate Senior Leadership Team lead. The decision on whether premium economy/business class travel is to be permitted should be made by the taking into account:

- the length of the flight;
- whether the flight is non-stop, or involves a stop (as opposed to a stop-over);
- the overall itinerary, in particular, the scheduling of work requirements on arrival;
- the frequency with which the member of staff is required to undertake long-haul air travel on behalf of the University;
- the opportunity to undertake work whilst in flight (senior staff are expected to have more scope for this);
- any relevant medical conditions.

3.4.2 When booking travel arrangements usual purchasing limits apply as contained within the University Financial Regulations.

3.4.3 Where possible travel should be booked in advance so as to obtain the best value for money using a departmental credit card for payment. Where booking in advance is not appropriate permission to buy at the point of travel should be obtained from the employee's line manager in advance of the purchase. In such instances full details of the journey, including date, reason for journey, starting, intermediate points and destinations, must be recorded for each journey on the Expenses Claim Form along with the cost of tickets claimed (ticket counterfoils to be attached) priced out to a total. By authorising the Expenses Claim Form the authoriser is confirming that the relevant permission outlined above was obtained and that the procedures for alternative quotations in line with financial regulations were followed.

3.4.4 Excess baggage charges at check-in will not be reimbursed. Staff should weigh their luggage prior to check-in to ensure you are within the airline's weight allowance.

3.4.5 Claims for Visas and vaccinations will be reimbursed where the visa or vaccination is required specifically for a business trip.

3.4.6 Air miles and similar benefits earned through official travel should not be used for private purposes. Any Air Miles accrued from travel on University business must only be used to offset the costs of future official journeys.

### **3.5 Car Parking & Tolls**

3.5.1 Parking or toll costs incurred in the course of travelling away from home in the performance of the duties may be claimed. Receipts for all transactions should be attached to the Expenses Claim Form.

### **3.6 Hire Cars / Porter Driven Cars**

3.6.1 Consideration should be given to the use of a hired vehicle or the option of a University Porter using a University vehicle where it may be cheaper than use of a private one. For example, journeys to airports where the vehicle has to be parked for several days incurring additional

costs. In the case of hired vehicles a departmental credit card should be used or purchase order should be raised for the costs of the hire. In the case of a purchase orders the University should be invoiced for the hire charge. In all instances of hired vehicles the purchase should include relevant insurance provided by the hire company. The cost of petrol may be reclaimed through the expenses system with the relevant receipts.

### **3.7 Hotel Accommodation**

3.7.1 Employees travelling on business should obtain accommodation in a reasonable quality hotel and should stay in a standard room rather than an upgraded or superior room. Where possible the University should be invoiced for the costs of accommodation. Where this is not possible the employee can make payment direct on checking out of the hotel as any queries can quickly be settled at this time and the costs reimbursed through the Expenses Claim Form. Employees paying in this way are asked to carefully check the bill on checkout before making a payment. Reimbursement will be made for the cost of the room, evening meal and breakfast subject to the maximum limits set out in Appendix A. Where meals are not taken in the hotel separate restaurant receipts should be obtained.

3.7.2 Employees should note that items of a personal nature, such as mini-bar drinks or film hire, will not be reimbursed by the University. Where these items are included in a bill, which is settled direct by the employee, the costs should be deducted by the claimant prior to the submission of the bill for reimbursement. Where the bill is paid by the University direct the cost of prepaid items will be covered (accommodation and food) and the other costs incurred should normally be settled by the employee on checking out.

3.7.3 An overnight allowance may be claimed where it has been strictly necessary to purchase incidentals. However, for the guidance of staff the following are personal items and will not normally be reimbursed:

- laundry costs for trips of less than five days duration;
- film rental charges;
- charges for the use of saunas, gyms or other fitness, sporting or recreational activities;
- purchase of alcoholic drinks other than modest amounts consumed with meals in entertaining those with whom the member of staff is conducting University business;
- any gifts or souvenirs;
- medical purchases or treatment whilst away on business;
- purchase of newspapers;
- any costs of additional days abroad taken as holiday either before, after or between official business;
- any costs of partners, spouses, family or any non-University staff;
- any unreasonable gratuities or tips, in excess of the normal of the country;
- telephone calls which are not business related.

### **3.8 Other Subsistence (including Meetings and Entertainment)**

3.8.1 Employees who are necessarily more than ten miles away from their normal place of employment, home or other University locations on University business for more than three hours over a recognised meal time are entitled to claim for the additional costs incurred in purchasing meals and any other reasonable out-of-pocket expenses. Only the aforementioned costs taken in the course of business journeys will be borne by the University. The payments should be supported by receipts and claimed on an Expenses Claim Form priced out to a total.

The costs of a subsistence meal should not exceed £20 for one main meal each day (including drinks) and £10 for other meals. Where a receipt has not been submitted with the claim the maximum allowance reimbursed will be £5.

- 3.8.2 If a business need arises for University employees to claim the cost of meals taken at restaurants local to their normal workplace the full details of the reason for the claim must be provided on the Expenses Claim Form. The University will meet the cost only where there is a genuine business need.
- 3.8.3 Where refreshment (tea and coffee only) is provided by Catering Services this should be arranged direct with Catering Services stating the reason for the meeting and the number of the attendees by the person requesting the facility. Refreshments are not available for internal meetings involving only University staff.
- 3.8.4 Working lunches provided by Catering Services are lunches considered to be an integral part of the meeting. Again this should be arranged direct with Catering Services stating the reason for the meeting and the number of the attendees by the person requesting the facility.
- 3.8.5 When a working lunch or dinner is provided no tax or NIC charge will arise provided full details of the reason and attendees are given.
- 3.8.6 Where a meeting has concluded and the attendees have lunch immediately afterwards the lunch cannot be classed as part of a meeting. If it is purely University staff the procedures under subsistence should be followed, whereas if external persons are concerned the rules for hospitality (below) should be applied.
- 3.8.7 Necessary University business hospitality costs (including gratuities) will be reimbursed on production of receipts. These costs should not normally exceed £30 per head on any one occasion. There is an expectation that the number of visitors should be roughly equal to the number of University staff. The following information must be shown on an Expenses Claim Form:
- (a) the name(s) of all attendee(s);
  - (b) the organisation(s) which they represent; and
  - (c) the purpose of the hospitality (for example, "negotiation of contract").
- 3.8.8 Staff are normally expected to use the University's Catering Service when entertaining visitors to the University and in general for all other official entertainment taking place in Lincoln. Where it is necessary to use other catering providers, the information under (a), (b) and (c) above should be written on the supplier's invoice.
- 3.8.9 Similarly, where business contacts are entertained in the University's dining rooms or restaurant facilities, the host employee should record the information under (a), (b) and (c) on the catering request.
- 3.8.10 Where the only individuals in attendance are employees of the University the rules described under "Subsistence" should be followed. Under no circumstances can entertainment involve University staff only; non-University people must be present.

### **3.9 Spouses' Travel and Subsistence**

- 3.9.1 Expenses for spouses are not normally reclaimable from the University. The claiming of expenses in relation to any non-University staff who are acting on official business (for example, partners or spouses of members of staff) is to be authorised by the Vice Chancellor or Director of Resources. As a general rule, private expenditure should not be paid for by the University but where this is unavoidable a cheque to cover the private element should be attached to any Expenses Claim Form when it is passed to the Finance Office.

### **4. Catering**

- 4.1 The University provides many services in-house and it is the normal expectation that departments utilise these services rather than seek external suppliers
- 4.2 It is, therefore, a requirement that all Catering Services provided by the University to staff, students and visitors on University premises, are normally provided by the Catering Service. Where the costs of this provision can be reduced by external provision it is permissible to utilise external catering options.

### **5. Removal Expenses**

- 5.1 Staff should refer to the University Relocation Policy for guidance and allowances.

### **6. Other Expenses and Benefits**

#### **6.1 Courses and Conferences**

- 6.1.1 Employees may need to attend courses and conferences in order to perform their duties effectively. Where it is necessary for employees to travel in order to attend these courses, any travel and subsistence expenses incurred may be claimed as business expenses under the rules indicated in the "Travel and Subsistence" sections.
- 6.1.2 Additionally, at its discretion, the University may bear the cost of external training courses. The University may agree to meet the cost of courses where the training leads to the acquisition of knowledge or skills, which are necessary for the duties of the employment or directly related to increasing effectiveness in the performance of the employee's present or prospective duties in the employment. Please refer to the Learning and Development Policy for more information.

#### **6.2 Professional Subscriptions**

- 6.2.1 The University will not normally bear the cost of any personal subscriptions. The University may bear the cost in the circumstances where the organisation in question requires a named individual to subscribe on behalf of the University or where a personal subscription gains a specific benefit that is open to a group of staff in the University. If a corporate membership to a professional body is available this should be used rather than a personal membership.
- 6.2.2 The University will bear the cost of one personal subscription which is a requirement of the post-holder fulfilling the requirements of the post such as membership of professional bodies.

6.2.3 Requests for payment of personal subscriptions should be submitted through the normal process and should be annotated by the Hub lead to confirm the subscription is of a wider benefit to the University.

### **6.3 University Credit Card**

6.3.1 The University may issue corporate credit cards to staff that are required to utilise them on University business on a regular basis (subject to compliance with conditions of use). Requests for cards to be issued should be made to the Hub lead and approved by Finance Manager.

### **6.4 Advances and Foreign Currency**

6.4.1 Where an individual member of staff has to incur substantial personal expenditure in relation to travel and would suffer financial hardship through a delay in reimbursement caused by the duration of the visit, the University is prepared, on request, to make an advance payment to a member of staff. Such requests must be in writing and it is a condition of making an advance payment that vouchers/receipts must be obtained to substantiate expenditure, that a detailed Expenses Claim Form is completed for the amount spent, and that any unspent amounts are returned immediately to the Finance Office. Allowances will normally be payable where travel exceeds one week in duration. The minimum amount that will be advanced is £500 and the maximum is £2,500.

6.4.2 Advances are not intended for small amounts of foreign currency. Staff are expected to exchange their own currency and the University will fully reimburse the exchange costs, which should be shown on the receipts provided with the claim.

6.4.3 Where staff have exchanged currency the exchange rate used is the rate to be used on the claim. Where credit or debit cards have been used the rate used by the card provider may be used. Where this does not apply the member of staff can obtain guidance on exchange rates to be used from the Finance Office. Staff should provide evidence of the rate used such as an extract from a credit card bill or receipt from the transaction to exchange sterling into a foreign currency.

### **6.5 External Examiners**

6.5.1 Claim forms are available from the Quality and Student Data Department for completion immediately after they have visited the University. The expectation is that where necessary University accommodation is used but where external accommodation is utilised the claim should include the cost of accommodation, as well as travel, and subsistence.

### **6.6 Publications**

6.6.1 The University will make available to employees publications that in the view of the person authorising invoices are necessarily used in the performance of the employee's duties, are for use with students, and which cannot be provided by the University Library.

### **6.7 Taxable Benefits**

6.7.1 Any gift voucher, book tokens or other goods are a taxable benefit when purchased by the employer and given to an employee. The University is under statutory obligation to declare such benefits annually to HM Revenue and Customs, thus resulting in retrospective personal tax

assessment on the recipient. There is, therefore, no tax advantage in this method of payment, which should not be used under any circumstances as a means of remunerating an employee for additional work undertaken or any form of services rendered.

## **6.8 Social Events**

6.8.1 The cost of light refreshments at leaving events for staff may be met by the University (from internal budgets) subject to the following conditions:

- The cost per head (to the University) must be no more than £5.00.
- The total cost of the event can be met from within the Department's budget.
- The catering for the event is provided by the University Catering Department.
- The event is expected to be attended exclusively by University staff\*.

\* If required, partners and/or family members, and/or former close colleagues of the leaver or retiree, may attend the event without breaching regulations; provided that the ratio of at least six members of University staff attending the event for every one guest (6:1) is maintained.

## **6.9 Club Membership Subscriptions**

6.9.1 The University will not pay on behalf of, or reimburse to employees, the costs of any membership or annual subscriptions in respect of clubs or other organisations irrespective of whether membership is used in the furtherance of University business. Generally HM Revenue and Customs do not allow tax relief on the subscription to club membership and, in any case, the University provides facilities for entertaining University visitors.

## **6.10 University or Hired Vehicles**

6.10.1 Some employees may be provided with use of University or hired vehicles for the purpose of carrying out their duties. Where such vehicles are provided, the employee is not permitted to use them for private, domestic or social purposes.

6.10.2 The use of a University vehicle (except for minibuses) other than for business travel is possible provided that prior approval is given by the Senior Porter and the University is reimbursed at the prevailing HM Revenue and Customs approved mileage rate at the time of use.

6.10.3 Use of a University minibus other than for business travel will be regarded as a serious disciplinary offence.

## **6.11 Business Telephone Calls from Home and Mobile Telephones**

6.11.1 Staff making business telephone calls from home may exceptionally be reimbursed through an Expenses Claim Form. There is an expectation that alternative methods of communication without cost (Skype/email) are the normal way of conducting business from home. Where reimbursement is requested calls must be supported by a detailed telephone bill indicating the business calls and their cost and be exceptionally approved by the employees line manager.

6.11.2 The same principles apply to business use of privately owned mobile telephones; business calls can only be reimbursed on the basis of an itemised bill, which identifies the business calls and their cost.

## **6.12 Costs of Working from Home**

- 6.12.1 The University provides all the facilities necessary for work to be carried out on its premises. An employee may claim to be home based but in essence the employee is working from home because it is convenient to them rather than a necessity of their employment and therefore does not qualify as home being the base rather than the University. Working from home requires the approval of the Head of Department/Hub lead.
- 6.12.2 Goods and services for University use should normally be delivered to University premises and not a home address. If goods or services are delivered to a home address the reasons should be stated on the invoice for the items.
- 6.12.3 Departments should not normally provide equipment to work at home, except for laptops which are owned by the University. Any extra costs of working from home will not be met by the University, except in exceptional circumstances which must be approved by the Finance Manager and in agreement with the Head of Department/Hub lead. If any special equipment is provided this remains the property of the University, and staff need to abide by tax regulations which will normally require agreement that the equipment is used exclusively for work (otherwise a benefit-in-kind arises, creating a tax liability).
- 6.12.4 The University will not usually meet the cost of internet access for members of staff from home.

## **6.13 Taxis for Late Working**

- 6.13.1 When an employee is required to work late, the University will reimburse the employee for the cost of the taxi fare home where:
- (a) the employee is occasionally required to work late (that is, until after 9.00pm or later) but those occasions are neither regular nor frequent, and
  - (b) such late night working occurs irregularly, and
  - (c) by the time the employee can go home, either public transport between the employee's place of work and home has ceased or it would not be reasonable in the circumstances for the employee to be expected to use it, and
  - (d) the transport provided is by taxi or equivalent road transport.
- 6.13.2 For these purposes, late working will be regarded as frequent if it occurs on more than 60 occasions in a tax year, and regular means a predictable pattern, for example if late night working occurs every Friday.
- 6.13.3 Employees may claim reimbursement of the cost of taxis under the rules applicable to business expense reimbursements. Agency staff may not claim such costs.
- 6.13.4 A University employee may request the use of an on campus residence when meeting the above criteria but where the costs of providing a taxi exceed the costs of providing the accommodation. This will be granted at line managers discretion and is subject to rooms being available at the time.

## **6.14 Out of Pocket Expenses**

- 6.14.1 The University will meet the cost of reasonable out of pocket business expenses as described under "Expense Reimbursement Procedure" above for which it is not possible to obtain receipts.

Examples of such expenses are parking meters (but not fines), tube and bus fares and telephone calls from public call boxes. Claims must be limited to the actual amount of expense incurred and not claimed as a round sum allowance. All items claimed should be itemised and described as fully as possible on an Expenses Claim Form and priced out to a total.

#### **6.15 Uniforms**

- 6.15.1 The University will only issue uniforms where a specific operational need exists. This may be due to health and safety needs or alternatively where the staff will have a direct contact with customers and need to present a suitable image.
- 6.15.2 Uniforms must not be worn for non-University activities and failure to comply will be considered to be a disciplinary offence.
- 6.15.3 No tax or National Insurance liability arises in respect of clothing costs provided that the University logo appears wherever possible.

#### **6.16 Other Expenses**

- 6.16.1 No funds held by the University may be used for personal items or expenses.
- 6.16.2 The cost of gown hire for staff attending degree congregations on behalf of the University will be met by the University.

## Appendix A

### Summary Allowances

#### Mileage Rates

Car Mileage	45p per mile first 100 miles of a journey, 25p thereafter
Motorcycle	24p per mile
Cycle	20p per mile

#### Subsistence (Breakfast/Lunch/Dinner)

Over 3 hours away from normal place of work	£20 for one main meal £10 other meals
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(Where no receipts are submitted the maximum allowance reimbursed will be £5)

#### Overnight Accommodation

Major Cities	Maximum £160 per night including breakfast
Other	Maximum £120 per night including breakfast

#### Overnight Allowances

Incidental Allowances within UK	Maximum £5 per day
Incidental Allowances Overseas	Maximum £10 per day