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STAFF AND VISITORS EXPENSES POLICY

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1. Introduction

As a charity which receives government money from the Office for Students, the Student Loans Company, and from various research funders, the University has to ensure that its resources are managed appropriately, including being used only to support its charitable objects and achieving value for money.

The purpose of this policy is to provide guidance to members of staff when claiming expenses which have been necessarily incurred by them when undertaking activities on behalf of the University. The policy includes details of types of expense that may be claimed, and the procedure for making a claim. The policy also details the expenses incurred by visitors which the University will reimburse.

It is the line manager's responsibility to ensure reasonable steps are taken to apply the appropriate duty of care to this policy and process.

- 2.** This Expenses Policy and Procedures document supersedes all other policies and procedures relating to employee business expenses currently in use. It should be read in conjunction with the University's Financial Regulations.

3. Scope

This policy applies to employees of the University.

It can also be used by staff for advice on reimbursing expenditure for visitors where the travel is directly related to academic (learning and/or research) purposes organised or authorised by the University. It is also considered by the Clerk to the Board to ensure that Board Member expenses are reasonable.

The travel section applies to BU funded travel.

4. Links to other BU Policies

This policy sits under the BU Financial Regulations and is linked to the BU Business Travel Policy.

POLICY

5. Policy

The University will reimburse employees with the actual cost of allowable business expenses as described in this document, incurred wholly, exclusively and necessarily in the performance of the duties of their employment.

The University will pay for the actual cost of allowable business expenses incurred by visitors whilst they carry out their assigned duties in support of University activity.

When incurring expenses, employees are expected to:

- a. minimise costs without compromising employee safety or impairing the efficiency of the University:
- b. avoid unnecessary costs

Reimbursement of allowable expenses will normally only be made on the production of receipts. **The University reserves the right to refuse reimbursement for any claim which does not conform to the policy.**

Any expenditure not clearly covered in the scope of this document, or any queries relating to the payment of expenses under this policy should be discussed with the employee's line manager in the first instance, in advance of any expense being incurred.

6. Business Travel

Business travel occurs when an employee is required to travel in the performance of the duties of their employment and is subject to prior approval. Staff required to travel on business on behalf of the University should refer to the BU Business Travel Policy.

All air, rail, ferry, coach, and overseas car rental reservations, including en route changes and additional services such as visa requirements, must be arranged through the University's Travel Partner in accordance with the BU Business Travel Policy. This enables the University to fulfil its duty of care to business travellers and deliver value for money.

5.1 Travel by car/bicycle under 100 miles

Employees are encouraged to use public transport wherever possible and a car as the last resort. Employees who use their own car on University business must ensure that their insurance cover extends to business use. The University will not be held liable should employees fail to adequately insure themselves.

If a member of staff travels on University business to a place other than their permanent place of work and the journey begins and/or ends at home, travelling expenses will be paid on the basis of the shorter of:

- Home to destination mileage
- Work to destination mileage

Full details of the journey, including date, reason for journey, starting points and destinations and number of miles should be shown in the appropriate section of the claim.

Travelling costs between home and the normal place of work can never be claimed.

Business travel will be reimbursed in line with the rates in Appendix 1.

5.2 Hire Cars for Journeys over 100 miles

For round trip journeys exceeding 100 miles, employees should use a hire car rather than a personal car. The use of a hire car is considered more cost effective for journeys exceeding 100 miles and any exceptions to this e.g. due to access requirements in relation to individuals with a disability, must be agreed by prior arrangement with the Executive Dean or Director / Head of Professional Service. Vehicles must be booked through the University's approved supplier. The employee should ensure the hire car is returned with the same level of fuel as when it was provided and claim the cost of fuel purchased through their expenses. Employees must ensure that the amount of fuel purchased is appropriate to the journey being undertaken. Employees should ensure they provide a copy of their driving licence to their Faculty/Professional Service prior to hiring a car through BU.

Employees are liable for any costs associated with motoring offences or late payment of congestion charges. Employees need to be aware that accidents/incidents which occur whilst driving University insured vehicles can have an impact on their personal insurance in the same way as if they were driving their own vehicle.

5.3 Travel between campuses

No mileage allowance is paid when employees use their own car to travel between Talbot and Lansdowne campuses. For staff, travel between campuses on the University bus is free of charge by showing a staff ID card.

5.4 Parking

The University will reimburse parking costs for business travel away from home and the employee's normal place of work when supported by a receipt/ticket. Parking fines or other penalties will not be reimbursed.

5.5 Taxis

Travelling employees should avoid the use of taxis for business trips unless alternatives are not available, impractical or put staff safety at risk e.g. no practical public transport links. Mobility issues and evidenced medical conditions should also be taken into account when considering the need for taxis.

The use of cost effective public transport or airport/courtesy buses is encouraged wherever possible. Staff safety is paramount and needs to be duly considered in any decision-making. The use of taxis for airport transfers must be agreed by your line manager prior to the expense being incurred and the University's preferred supplier should be used. All claims must be supported by receipts.

5.6 Overseas Business Calls and Internet Access

Employees travelling overseas must ensure they have pre-arranged with IT to have an overseas roaming charges tariff added to their work mobile phone.

The cost of business telephone calls and /or internet access incurred whilst using your own device may not be claimed.

7. Accommodation

6.1 Hotel Accommodation

All hotel accommodation must be booked through the University's Travel Partner to ensure that financial benefits are maximised and staff's welfare is safeguarded. The University has a responsibility/duty of care under Health and Safety legislation including The Corporate Manslaughter and Corporate Homicide Act 2007 to ensure all staff are protected. By using the Travel Management Company (TMC), staff have access to 24-hour assistance. This means that if there is an incident anywhere in the world, the TMC will be able to contact travellers in the area to rearrange travel at no additional expense and at the traveller's convenience.

Unregulated services such as AirBnB are strictly prohibited under this policy.

As detailed in the BU Business Travel policy, the only exceptions to this are:

- i) When accommodation is included in a conference or training package and arranged at a more cost effective rate by the organiser.
- ii) For long term stays over 2 weeks which must be made through an ABTA certified agent.

All bookings must still be subject to corporate risk assessment and tracking.

Maximum hotel rates inclusive of breakfast and VAT are provided in Appendix 1 for both UK and overseas. Overseas rates are provided by HMRC and adhere to their guidelines. If the University's Travel Partner is unable to offer accommodation within these rates, budget manager approval will be required.

6.2 Other Accommodation

A member of staff choosing to stay with relatives or friends instead of in a hotel will be reimbursed for the actual cost of an evening meal (for himself/herself only) up to the allowed rates. No other expenses should be claimed and 'cash payments' are not permitted.

6.3 Personal Incidental Overnight Expenses

The University will reimburse employees for certain personal incidental overnight expenses which must not exceed the rates in Appendix 1.

Only actual itemised expenditure can be claimed and should be supported by receipts.

The following expenses are allowed:

- Reasonable laundry charges (for trips over 7 nights duration)
- The cost of one phone call home per day

The following will not normally be reimbursed:

- More than one personal phone call per day
- Newspapers, journals
- Certain charges made by hotels for the use of facilities such as pay per view films, fitness suites, etc
- Personal items such as toiletries, etc.

8. Subsistence

Employees who are away from their normal place of employment and travelling on University business for more than five hours over a recognised meal time, are able to claim for subsistence based on actual expenditure in line with the specific guidance below. This allowance is applicable when not included within the accommodation booking/rate.

Allowable expenses can include the cost of a meal, the cost of a reasonable level of non-alcoholic refreshments with the meal and refreshments (tea, coffee and/or soft drinks) taken between meals.

The University will not reimburse the cost of any alcohol included within a subsistence claim.

The maximum amounts payable are provided in Appendix 1.

For overseas travel subsistence a copy or details of the specific country/city HMRC applicable rates should be included with the expense claim. When claiming subsistence for a full day the rate shown as 'Total Residual' should be used.

7.1 Gratuities

The actual expense of reasonable gratuities and service charges for allowable business meals can be claimed through employee expenses where these charges are not included in bills. Where possible, evidence to substantiate the value should be obtained.

Reimbursement will be made where the expense is considered reasonable and in line with the practice of the country where the expense is incurred. They should be included in the cost of the expense item to which they relate and clearly detailed on the receipt.

9. Working Lunches / Refreshments

Working lunches/refreshments for staff members can be claimed when consumed on University premises in the place where the meeting is held. Claims may only be made when meetings take place over the lunch period and are 2 hours or longer in duration. Prior approval from the budget holder is required. Employees are expected, wherever possible, to use 'in-house' catering services.

10. Business Gifts and Hospitality Register

The University has a formal Anti-Bribery Policy and Procedures available (see [link](#)) which staff are required to comply with. Staff are required to observe the logging and approval

requirements set out in the policy and procedures. This includes declaring all hospitality offered or received in the appropriate Faculty, Professional Service or Board hospitality register where it might reasonably exceed £20 in overall value.

9.1 Third Party Entertainment/Hospitality Expenses

All entertainment activity should be approved by the Executive Dean or Director / Head of Professional Service prior to the activity taking place and due regard must be had to the University's position as a charity with responsibility for providing value for money and evidencing that value for money to the OfS and to students. Approvals must also have due regard to the requirements of the Anti-Bribery Policy and Procedures.

Where there is a valid business purpose e.g. discussing a particular business project or forming or maintaining a business connection, necessary and reasonable entertaining costs will be reimbursed by the University on production of receipts. Employees are expected, wherever possible, to use 'in-house' catering services as a cost effective first choice for hospitality.

The ratio of staff to guests should be reasonable and justifiable, not normally exceeding 1 to 1. The provision of any alcoholic drinks must be as part of a meal, moderate in relation to the cost of food and specifically authorised prior to the expense being incurred.

The maximum amounts reimbursable for business entertainment are listed in Appendix 1. The following information must be provided with the Expenses Claim Form:

- Details of University employees attending
- Date of activity
- Place of activity
- Purpose of activity
- Details of any guests and the organisation they represent where applicable

11. Miscellaneous Items

Flowers or gifts under the value of £50 for members of staff are allowable only with the prior approval of your budget manager, in circumstances such as:

- Bereavement
- Retirement
- Birth of a child

Any other miscellaneous items not for business use are not allowable in any circumstances.

12. IT Products

All IT products, including devices, software and peripherals, must be purchased through IT services and not claimed through personal expenses. This will ensure IT services can provide support and maintain compatibility and security of our IT facilities in line with End User Computing Standards.

PROCEDURES

13. Procedure for claiming expenses

With the exception of overseas travel expenses claims and mileage, all expense claims under £30 may be claimed either via Petty Cash (see 12.1) or by using an Expense Claim Form (see 12.2-12.4). All claims should be made within the required time frame (see 12.5). Staff embarking on extended travel, and who will be required to incur expenditure while on the trip, may be eligible to claim a cash advance (see 12.6). A Barclaycard should be used for staff frequently incurring expenses whilst travelling on University business (see 12.7).

All forms can be found on the Find a Form area of the Staff Intranet [here](#), within the Finance section.

12.1 Petty Cash

Petty cash vouchers are to be used only for small one-off items of actual expenditure on an exceptional basis. The maximum amount which may be claimed in respect of any item through the petty cash system is £30, with the exception of mileage and overseas travel expenses claims which must be claimed via the expenses form.

It is not acceptable to sub-divide a transaction such that a claimant makes more than one claim, each within the £30 limit.

All claims must be signed by an authorised signatory and a receipt attached to the form for each item of expenditure.

Petty cash vouchers can be reclaimed in person from the cash office at either Talbot Campus or Lansdowne Campus. In some instances, Faculties or Support Services hold their own petty cash floats. Where applicable, petty cash vouchers can also be reclaimed from the nominated petty cash float holder in the Faculty or Professional Service.

An appropriate alternative should be used where the requirements for petty cash are not met E.g. the use of Amazon vouchers for research participants.

12.2 Completing an Expense Claim Form

Allowable expenses incurred on behalf of the University by employees and visitors must be recorded electronically on the Expenses Claim Form. Original receipts must be appropriately numbered and submitted by email with the claim form for all individual items claimed, other than mileage. A valid receipt should include:

- Vendor address and/or name
- Breakdown of items (+ VAT breakdown if applicable)
- Date of transaction
- VAT registration number (if applicable)

- Total amount due

In the event of lost or missing receipts the claimant should seek duplicate receipts. If receipts cannot be provided then a Missing Receipts Form should be completed and submitted alongside the claim.

Where expenses are incurred in foreign currency, the amounts incurred should be converted by the claimant to GBP using the sterling exchange rate obtained at the time, supported by copy bank/credit card statement or currency purchase receipt. If this is not available the Oanda currency converter <http://www.oanda.com/currency/converter/> should be used to convert the amount, using the rate applicable for the date of the transaction/s. Where multiple dates are being claimed for then a mid-rate taken from within the dates of travel may be used.

It is the responsibility of the claimant to ensure their claim form is accurately and fully completed with all supporting documentation provided.

Incomplete claim forms received by Finance & Performance (F&P) will be returned to the approver by email without payment being made. Where appropriate e.g. missing/incomplete coding, the approver should amend and return. The approver should return the form to the traveller for amendment/completion where necessary e.g. the claimant's name has not been added, before resubmitting to F&P.

Any attempt to submit a false expense claim will be treated as a serious offence and will be dealt with in accordance with the University's Disciplinary Procedures.

12.3 Authorisation of Expense Claim Form

The claimant must forward the completed expense claim form by email, together with scanned receipts and other supporting information, for authorisation by the appropriate authorised signatory in line with the Financial Authority Limits. The approver must be on the Delegated Authority List held in Finance. If the claimant is unsure who their authorised signatory is they should check with their line manager or the budget holder.

The authorisation confirms that any journey taken was authorised, expenses were properly and necessarily incurred on University business and were in compliance with the policy and limits set out in this document.

The authorised signatory must then send the form and all supporting documentation by email to the designated email inbox for F&P at Expenses@bournemouth.ac.uk. The email will be taken as the electronic authorisation and confirm the authoriser's compliance with BU Information Security policies.

Once the claim form has been submitted scanned receipts should no longer be retained by the claimant. F&P will be responsible for retaining all records.

Claims must not be authorised by an authorised signatory who is related to the claimant; alternative authorisation must be obtained.

Deans and Directors / Heads of Professional Services must have their expense claims authorised by the University Executive team member responsible for their Faculty or Professional Service.

Members of the University Executive Team must have their expense claims authorised by the Vice-Chancellor: the Vice Chancellor's expenses must be authorised by the Chair of the Board.

12.4 Payment of Expense Claim Form

Expense claims will be paid in sterling by BACS to the claimant's nominated bank account. Bank details held by Payroll will be used for staff claiming expenses for the first time. External claimants must complete an Expenses Bank Details Form. This Excel form should be encrypted with a password in order to protect personal details, prior to submitting by email to Expenses@bournemouth.ac.uk. The claimant should then separately notify F&P of the password used.

Claimants must ensure subsequent changes of bank details are provided to F&P to enable claims to be correctly processed, by using the Expenses Bank Details Form. Claimants who do not have a UK bank account should follow the procedure above but use a Foreign Payment Form to provide their bank details.

12.5 Deadlines

When expenses are regularly incurred claim forms should be submitted monthly. Individual items of expense being claimed **must** be received by F&P within 3 months of the expense being incurred. Any claims submitted after this deadline may not be reimbursed and have to be additionally authorised by the Director of Finance / Deputy Director of Finance.

Overseas travel expenses should be claimed back within 21 days of return, using the Expenses Claim Form.

Complete and accurate claims for allowable business expenses received within the deadlines will normally be paid by the end of the week following the date of receipt in F&P.

12.6 Advance Payment

Members of staff embarking on extended travel, who will be required to incur expenditure while on the trip, may claim a cash advance payable in Pound sterling only (£) by electronically completing an Advance Travel and Subsistence Form. No additional Advance will be made if a current Advance remains outstanding. However, if there is an overlap of travel then consideration will be made on an individual basis.

Requests for cash advances should be submitted to F&P by email, to the designated inbox at Expenses@bournemouth.ac.uk, at least 7 working days prior to travel to allow for payment. The amount will be limited to the anticipated cash expenditure and advances will not normally be given for amounts less than £200. Bank details held by

Payroll will be used for payment of advances and authorisation is the same as for other expense claims.

Within 21 days of returning from travel the employee should account for the cash advance made by either:

- Completing an Expense Claim Form and offsetting expenses incurred against the cash advance made.
- Completing an Expense Claim Form and reimbursing any of the unspent balance via bank transfer, ensuring the employee number is quoted.

In the case of the advance not being accounted for, the University retains the right to recover all outstanding money due by deducting the full amount via Payroll 30 days after return from travel.

12.7 Barclaycard

Where members of staff frequently incur expenses whilst travelling on University business, a Barclaycard should be applied for. If approved, the card may be used off campus for specific travel, subsistence or appropriate business entertainment costs. Original receipts must be provided for all expenditure, and a Missing Receipts Form completed in the event of lost or missing receipts.

Applications for this card will be considered on an individual basis, and approval must be obtained from an individual's authorised budget holder. Any requests for a temporary increase to card limits will need to be approved by the Head of Procurement. Expenditure made using Barclaycard is subject to this expenses policy and misuse of the card will be subject to disciplinary action.

Guidance on the appropriate use of Barclaycard is detailed within the Visa Log section of the Finance folder on the 'I drive'. The Staff and Visitors Expenses policy also applies when using Barclaycard.

14. Visitors

The following table shows the sections of the Expenses policy which apply to visitors of the University:

Number	Section	Visitors
5.1	Travel by car/bicycle under 100 miles	Y
5.2	Hire Cars for Journeys over 100 miles (Public transport encouraged for visitors)	N
5.3	Travel between Campuses	Y (No free bus)
5.4	Parking	Y
5.5	Taxis	Y
5.6	Overseas Business Calls and Internet Access	N
6.1	Hotel Accommodation	Y
6.2	Other Accommodation	Y
6.3	Personal Incidental Overnight Expenses	N
7	Subsistence	Y
7.1	Gratuities	Y
8	Working Lunches / Refreshments	N
9	Business Gifts and Hospitality Register	N
9.1	Third Party Entertainment / Hospitality Expenses	N
10	Miscellaneous Items	N
12.1	Petty Cash	Y
12.6	Advance Payment	N
12.7	Barclaycard	N

Appendix 1 - Expense Rates

All rates are maximums - actual expenditure will be reimbursed

Mileage

Type of vehicle	First 10,000 miles in tax year *	Above 10,000 miles in tax year *
Employee's car	45p per mile	25p per mile
Motorcycle	24p per mile	24p per mile
Bicycle	20p per mile	20p per mile

* The tax year is 6 April to 5 April the following year

Accommodation

Location	Maximum Rate	
Central London	£140	Inclusive of breakfast & VAT
Rest of UK	£110	
Overseas	Up to HMRC worldwide rates	
		https://www.hmrc.gov.uk/employers/wwsr-bench.pdf

Incidental Overnight Expenses

Location	Maximum Rate
Stays within the UK	£5 per night
Stays outside of the UK	£10 per night

Subsistence

Meal	Amount	Claimable
Breakfast	£5.00	Payable where an employee leaves home earlier than usual and before 6am and incurs a cost on a breakfast.
One meal (5 hour rate)	£5.00	Payable where an employee has been undertaking qualifying travel for a period of at least 5 hours and has incurred cost of a meal.
Two meal (10 hour rate)	£10.00	Payable where an employee has been undertaking qualifying travel for a period of at least 10 hours and has incurred cost of a meal or meals.

Late evening meal rate	£15.00	Payable where an employee has to work later than usual, finishes work after 8pm having worked their normal day and has to buy a meal before the qualifying journey ends which they would usually have at home.
Overseas	Up to HMRC worldwide rates https://www.hmrc.gov.uk/employers/wwsr-bench.pdf	

Business Entertainment

Meal	Amount
Lunch	£25.00 per head
Dinner	£40.00 per head