



Owner:	Finance Director
Version number:	V6
Date of approval:	19 December 2023
Approved by:	UET
Effective date:	1 st March 2024
Date of last review:	August 2022
Due for review:	December 2025

STAFF AND VISITORS EXPENSES POLICY

1. Introduction.....	2
2. Scope.....	2
3. Links to other BU Policies	2
4. Policy	2
5. Business Travel.....	3
5.1 Use of own private vehicle	3
5.2 Hire Cars for Journeys over 100 miles	4
5.3 Travel between campuses	4
5.4 Parking	4
5.5 Taxis	4
5.6 Overseas Business Calls and Internet Access	4
6. Accommodation.....	5
6.1 Hotel Accommodation	5
6.2 Other Accommodation	5
7. Subsistence.....	5
7.1 Gratuities (Tips).....	6
8. Working Lunches / Refreshments.....	6
9. Business Gifts and Hospitality Register.....	6
9.1 Third Party Entertainment/Hospitality Expenses	6
10. Miscellaneous Items	7
11. IT Products	7
12. Procedure for claiming expenses.....	7
12.1 Completing an Expense Claim Form.....	7
12.2 Authorisation of Expense Claim Form	8
12.3 Payment of Expense Claim Form	8
12.4 Deadlines	9
12.5 Advance Payment.....	9
12.6 Barclaycard.....	9
13. Visitors.....	10
Appendix 1 - Expense Rates	11

1. Introduction

As Bournemouth University receives UK Government money from the Office for Students, the Student Loans Company, and UKRI research council funders, the University has to ensure that its resources are managed appropriately, including being used to support its regulatory obligations and to be seen and demonstrate 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.

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 and other related policies stated within the document.

2. Scope

This policy, principally, applies to employees of the University.

However, the policy 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 policy applies to BU funded travel.

3. Links to other BU Policies

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

POLICY

4. 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 and escalated as appropriate where required to do so in this policy.

5. Business Travel – Key Principles

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](#).

Business travel claimed either via expense claim or corporate card must be reasonable* and receipted and, where applicable, in line within the limits in Appendix 1. Where this is not reasonably possible then approval must be sought as appropriate (see 6.1 or 7 below) Unreceipted accommodation or subsistence (meals) will be restricted to the relevant rates in Appendix 1 if they exceed these limits.

All air, rail, ferry, coach, and overseas car rental reservations, including en-route changes and additional services such as visa requirements, and accommodation, 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, deliver value for money and ensure that support is provided to travellers and BU in case of emergency.

- a) Where, on arranging business travel, exceptional circumstances exist that result in our travel partner being unable to assist in making such arrangements, including accommodation, then the traveller must seek approval for such an exception **BEFORE** any alternative booking arrangement is made. The traveller must make representation (in writing, by email) to either their Executive Dean, via the Faculty F&R team or directly to their Director/Head of Professional Service, with details of the alternative travel arrangement, including cost, and an explanation as to why such alternative arrangements are required and cannot be met by the University's Travel Partner.
- b) The Executive Dean or Director/Head of Professional Service can either veto or recommend for approval the alternative arrangement. If the latter, the recommendation and full details must be forwarded to the Group Financial Controller, who will assess and provide a final decline or approval decision.
- c) Final decision will be communicated to the Executive Dean and the relevant F&R team or the Director/Head of Professional Service and Accounts Payable Finance for note and/or action.
- d) In the case of very short notice travel arrangements where our Travel Partner is not able to assist, travel may be made, but exception approval (following the above review/approvals paths) must be made **immediately after** travel.
- e) Failure to seek approval of such alternative arrangements may result in the non-payment of the associated costs on the submitted expense claim.

** Reasonable expense is defined as an expense that demonstrates prudence, good judgement, moderation and incurred in light of the department's budget.*

5.1 Use of own private vehicle

Under Health and Safety Executive guidelines, Bournemouth University has a duty of care to ensure to ensure safety of employees if they use or be asked to use their own vehicles and are required under various Road Traffic Acts and regulations to ensure that all vehicles used for university business purposes are safe and legal to be on the road, and that the driver(s) are appropriately licenced and insured.

The use of an employee's own private vehicle is covered by Section 16 of the [Driving and the Use of Vehicles – Policy and Procedures](#) document – and this policy must be adhered to in all circumstances.

Failure to follow the aforementioned policy and provide the required information therein, to enable the university to fulfil its aforementioned obligations. will mean that the university will not be held liable should the employee fail to adequately insure themselves or their vehicle is subject to a breach of the various Road Traffic Acts and regulations.

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 (restricted to Work to destination, where the journey includes the employee's usual commute to work route)
- Work to destination mileage

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

Travelling costs between home and the normal place of work (commute to work) can never be claimed.

5.2 Hire Cars for Journeys over 100 miles

For round trip journeys exceeding 100 miles, employees may use a hire car rather than a personal car. 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.

6. 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.

Rates for Bournemouth hotels have been negotiated and can be seen here:[!\Purchasing\Public\Hotel Accommodation\BU Hotel Rates\Hotel Corporate Rates 2023.xlsx](!:\Purchasing\Public\Hotel Accommodation\BU Hotel Rates\Hotel Corporate Rates 2023.xlsx)

Bookings for Bournemouth hotels by Faculty staff should be made via your Faculty's F&R team.

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, approval from the relevant Executive Deans and Directors / Heads of Professional Services will be required in advance.

6.2 Other Accommodation

HMRC has eliminated the friends and family accommodation rate. 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 personal or incidental overnight expenses should be claimed and 'cash payments' are not permitted.

7. Subsistence

UK 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. Exceptions to these rates for medical reasons should be pre-approved. If receipts are not provided, any claim will be capped at the maximum allowance permitted by HMRC.

Approval to exceed maximum amounts as set out in Appendix 1 is at the discretion of the relevant Executive Deans and Directors / Heads of Professional Services where it is not deemed possible or reasonable to remain within the maximum amounts specified.

Overseas Subsistence

For overseas travel subsistence a copy or details of the specific country/city HMRC applicable rates should be included with the expense claim.

<https://www.gov.uk/guidance/expenses-rates-for-employees-travelling-outside-the-uk>

When claiming subsistence for a full day the rate shown as 'Total Residual' should be used.

7.1 Gratuities (Tips)

The actual expense of gratuities or 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 (see definition in Section 5) 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.

8. 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.

9. 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 (including VAT) 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.

10. 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.

11. 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

12. Procedure for claiming expenses.

All staff in Faculties must contact your F&R team, so a link to the new electronic expense claim form which includes the appropriate Faculty procedures covering authorisation and submission can be sent via email.

For all other staff, the electronic expenses claim form must be used. This can be found here:

<https://intranetsp.bournemouth.ac.uk/documentsrep/Expense%20claim%20new.xlsx?web=1>

All expenses claims should be submitted using the electronic expense claim form.

All claims must, under normal circumstances, be made within the required time frame (see 12.4).

Staff embarking on extended travel, and who will be required to incur expenditure while on the trip, may be eligible to claim a expense advance (see 12.5). A Barclaycard should be used for staff frequently incurring expenses whilst travelling on University business (see 12.6).

12.1 Completing an Expense Claim Form

The electronic expense claim form includes a Guidance tab, that provides links to relevant policies, how to complete the guide, and directions regarding expense receipts handling and approval process (via email). The claim form itself includes interactive guidance, dropdown expenditure types (which pre-populate the Account Code cells) and automated calculations based on Activity Code input.

In the event of lost or missing receipts the claimant should seek duplicate receipts. If receipts cannot be provided then the expense form can be submitted as normal, but meal/subsistence expenditure may be restricted to the limits in Appendix 1 (as directed under section 5 above).

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 or unapproved expense claim forms received by Finance 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 Finance.

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

12.2 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 Finance 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. Finance 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.

Executive 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.

12.3 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 Finance of the password used.

Claimants must ensure subsequent changes of bank details are provided to Finance 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.

12.4 Deadlines

When expenses are regularly incurred claim forms should be submitted monthly. Individual items of expense being claimed **must** be received by Finance 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 one of the Finance Director, Group Financial Controller or Head of Financial Planning & Analysis.

All outstanding expense claim forms, for travel completed on or before 31 July each year, must be received by Finance in time to be processed as part of the financial year-end close. The year-end final receipt date will be advised by Finance as appropriate.

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 Finance.

12.5 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 Finance 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.

12.6 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'.

[CORPORATE BARCLAYCARD PROCEDURE](#)
[BarclayCard Application Form](#)

The Staff and Visitors Expenses policy also applies when using Barclaycard.

13. Visitors

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

Number	Section	Visitors
5.1	Use of own vehicle	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
7	Subsistence	Y
7.1	Gratuities (Tips)	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	Completing an Expense Claim	Y

Appendix 1 - Expense Rates

All rates are maximums - actual expenditure will be reimbursed.

Mileage

Type of vehicle	First 10,000 miles in tax year Up to 100 miles per journey	Above 10,000 miles in tax year *
Employee's car	45p per mile	25p per mile
	+ 5p per mile – if journey includes fellow employee(s) as a passenger(s)	+ 5p per mile – if journey includes fellow employee(s) as a passenger(s)
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	
Major cities *	£175	Inclusive of breakfast & VAT
Rest of UK	£124	
Overseas	Up to HMRC worldwide rates	
https://www.hmrc.gov.uk/employers/wwsr-bench.pdf		

* Major cities are London (within M25), Edinburgh, Cardiff and Belfast

Subsistence

Meal	Amount	Claimable
Breakfast	£8.00	Payable where an employee leaves home earlier than usual and before 6am and incurs a cost on a breakfast.
Lunch	£9.00	Payable where an employee has been undertaking qualifying travel for a period of at least 5 hours and has incurred cost of a meal.
Dinner	£21.00	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