



<b>Owner:</b>	Finance Director
<b>Version number:</b>	V4
<b>Date of approval:</b>	19 December 2023
<b>Approved by:</b>	UET
<b>Effective date:</b>	March 2024
<b>Date of last review:</b>	August 2022
<b>Due for review:</b>	December 2025

## **STUDENT EXPENSES POLICY**

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## 1. Introduction

As Bournemouth University (BU) receives government money from the Office for Students, the Student Loan Company, and from UKRI research council funders, it 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 students claiming expenses which have been necessarily incurred whilst undertaking learning or research duties which support BU activity. The policy includes details of types of expense that may be claimed, and the procedure for making a claim.

It is the programme leader or first supervisor's responsibility to ensure reasonable steps are taken to apply the appropriate duty of care to this policy and process. The first supervisor will apply to Post Graduate Research (PGR) students only.

This Expenses Policy and Procedures document supersedes all other policies and procedures relating to student expenses currently in use. It should be read in conjunction with BU's Financial Regulations.

## 2. Scope

This policy applies to students of BU who have the authorisation and financial support of the BU to travel and/or incur expenses related to their studies and research. For clarity this includes PGR students.

HSS Undergraduate (UG) students should note the faculty provides a specific study travel policy for certain cohorts which should take precedence when applicable.

The travel section 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

BU will reimburse students with the actual cost of allowable expenses as described in this document, incurred whilst they carry out learning and research duties in support of BU activity.

When incurring expenses, students are expected to:

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

Reimbursement of allowable expenses will normally only be made on the production of receipts or invoices. **BU 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 students' programme leader or first supervisor in the first instance, in advance of any expense being incurred.

## **5. Business Travel**

Business travel occurs when a student is required to travel for learning or research purposes and is subject to prior approval. Students required to travel 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, should normally be arranged through BU's Travel Partner in accordance with the BU Business Travel Policy. This enables BU to fulfil its duty of care to travellers, deliver value for money and ensure that support is provided to travellers and BU in case of emergency.

The only exceptions to this are:

- i) Student field trips
- ii) Where students are awarded funding by BU but are responsible for booking their own travel arrangements.

In these circumstances all bookings must be made through an ABTA certified agent and be subject to corporate risk assessment and tracking.

### **5.1 Travel by car/bicycle under 100 miles**

Students are encouraged to use public transport wherever possible and a car as the last resort. Students who use their own car for BU trips (e.g. field trips etc) should contact their motor insurer to ensure they have appropriate insurance cover. BU will not be held liable should students fail to adequately insure themselves.

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.

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, students 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 BU's approved supplier. The student 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. Students must ensure that the amount of fuel purchased is appropriate to the journey being undertaken.

Students should note that personal journeys when using a hire car are not permitted and are not insured. Students should ensure they provide a copy of their driving licence to their Faculty prior to hiring a car through BU.

Students are liable for any costs associated with motoring offences or late payment of congestion charges. Students need to be aware that accidents/incidents which occur whilst driving BU 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 students use their own car to travel between Talbot and Lansdowne campuses.

### **5.4 Parking**

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

### **5.5 Taxis**

Travelling students should avoid the use of taxis for business trips unless alternatives are not available, impractical, or put student safety at risk e.g. no practical public transport links. Mobility issues and evidenced medical conditions should also be considered in assessing the need for taxis.

The use of cost-effective public transport or airport/courtesy buses is encouraged wherever possible. Student 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 programme leader or first supervisor prior to the expense being incurred and BU's preferred supplier should be used. All claims must be supported by receipts.

## **6. Accommodation**

### **6.1 Hotel Accommodation**

All hotel accommodation should be arranged through BU's Travel Partner to ensure that financial benefits are maximised and student's welfare is safeguarded.

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

- i) Student field trips
- ii) Where students are awarded funding by BU but are responsible for booking their own travel arrangements.
- iii) For long term stays over 2 weeks, which must be made through an ABTA certified agent.

In these circumstances all bookings must be made through an ABTA certified agent and be subject to corporate risk assessment and tracking. Unregulated services such as AirBnB are strictly prohibited under this policy.

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 BU'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

A student 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.

## 7. Subsistence

### UK Subsistence

Students who are away from their normal place of study and travelling on BU business for more than five hours over a recognised mealtime, can 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.

**BU will not reimburse the cost of any alcohol included within a subsistence claim.**

The maximum amounts payable is 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.

### 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. When claiming subsistence for a full day the rate shown as 'Total Residual' should be used. The applicable rates can be found here:

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

### 7.1 Gratuities (Tips)

The actual expense of reasonable gratuities and service charges for allowable business meals can be claimed through 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.

## PROCEDURES

### 8. Procedure for claiming expenses.

For all expenses, the electronic Expense Claim Form (see 8.2-8.4). All claims should be made within the required time frame (see 8.5) must be used. This can be found here:

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

PGR students embarking on extended travel, who will be required to incur expenditure while on the trip, may be eligible to claim a cash advance (see 8.5).

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

### **8.1 Completing an Expense Claim Form**

Allowable expenses incurred on behalf of BU by students must be recorded electronically on the Expenses Claim Form. Original receipts or invoices 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 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 a serious offence and will be dealt with in accordance with BU's Disciplinary Procedures.**

## **8.2 Authorisation of Expense Claim Form**

The claimant must forward the completed expense claim form by e-mail, together with scanned receipts, invoices and other supporting information, for authorisation by the appropriate 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 Faculty Operations Team.

The authorisation confirms that any journey taken was authorised, expenses were properly and necessarily incurred on BU 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](mailto: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.

## **8.3 Payment of Expense Claim Form**

Expense claims will be paid in sterling by BACS to the student's nominated bank account. Students claiming expenses for the first time must provide Finance with correct and up to date bank details by completing the Expense Claims New Bank Details Form, to enable claims to be processed by BACS. 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](mailto:Expenses@bournemouth.ac.uk). The claimant should then separately notify Finance of the password used. Claimants must also ensure subsequent changes of bank details are provided to F&P.

## **8.4 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 must be additionally authorised by one of the Finance Director, Group Financial Controller or Head of Financial Planning & Analysis.

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 should be paid by the end of the week following the date of receipt in Finance.



## **8.5 Advance Payment – PGR Students Only**

PGR students embarking on extended travel, who receive a bursary via Payroll and 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](mailto: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 student 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 student number is quoted.

In the case of the advance not being accounted for, BU retains the right to recover all outstanding money due.

## 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 *
Student'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<sup>th</sup> April to 5<sup>th</sup> 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	
	<a href="https://www.hmrc.gov.uk/employers/wwsr-bench.pdf">https://www.hmrc.gov.uk/employers/wwsr-bench.pdf</a>	

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

### Subsistence

Meal	Amount	Claimable
Breakfast	£8.00	Payable where a student leaves home earlier than usual and before 6am and incurs a cost on a breakfast.
Lunch	£9.00	Payable where a student has been undertaking qualifying travel for a period of at least 5 hours and has incurred the cost of a meal.
Dinner	£21.00	Payable where a student has been undertaking qualifying travel that finishes after 8pm and must buy a meal before the qualifying journey ends.
Overseas	Up to HMRC worldwide rates <a href="https://www.hmrc.gov.uk/employers/wwsr-bench.pdf">https://www.hmrc.gov.uk/employers/wwsr-bench.pdf</a>	