

EXPENSES POLICY

1. INTRODUCTION

1.1 Purpose

The purpose of this policy is to set out the procedures that must be followed by all individuals when making business travel arrangements and claiming for expenses that have been incurred in connection with University business.

The key objectives of this policy are:

- To set out the University's policy relating to business travel and expenses and clearly state the types of expenditure that can and cannot be reimbursed;
- To ensure reasonable standards of service, comfort, convenience and safety for those who need to travel on University business whilst achieving best value for money;
- To ensure that the University complies with the requirements of the HMRC rules and requirements for tax dispensation;
- To define the process for claiming necessary expenses.

This policy has been prepared in accordance with Income Tax and National Insurance Contribution regulations and Her Majesty's Revenue and Customs (HMRC) regulations.

2. SCOPE

2.1 This policy applies to:

- employees of the University,
- other representatives of the University (e.g. visitors and honorary fellows) where the travel is directly related to academic (learning and/or research) purposes organised or authorised by the University;
- individuals that are self-employed, or work as contractors or consultants for the University;
- all spends on a University company card

2.2 This policy covers the following areas of expenditure:

- Travel
- Travel Advances
- Accommodation
- Telephone and internet costs
- Entertainment and Hospitality
- Subscriptions
- Gifts
- Other Expenditure
- Expenses that are not allowable

2.3 The University will pay for all reasonable expenses incurred by University employees, and representatives (as defined above) whilst they carry out their assigned duties.

The rules of this policy shall apply to all travel and expense claims. Where funding

has been provided by an external funding body and their rules conflict with the University's travel and expenses policy rules then the University rules will have precedence. All payments of expenses are subject to HMRC rules.

All departments are expected to implement this policy.

Please note that the University assumes no obligation to reimburse expense claims that are not compliant with these instructions.

3. ROLES AND RESPONSIBILITIES

The primary responsibility for compliance with this Policy rests with the individuals requesting reimbursement of the business expense and those who are approving these expenses.

The responsibilities are defined as follows:

3.1 Expense Claimant

3.1.1 Claimants must be familiar with this Policy in order to ensure compliance and sensible spending of University funds.

- Claimants whose expenses will be charged to a sponsored project must also be familiar with the particular expense conditions of that project.
- The Claimant is also responsible for obtaining all proper documentation for each expense. Typically, this documentation will be a receipt that identifies the expense and reflects proof of payment.
- The Claimant is also responsible for adequately documenting the business purpose for each expense (i.e. what/when/why/where).

3.1.2 The business purpose must be specific e.g. "Travel to Manchester to attend The AUA Annual Conference held at the University of Manchester" is an appropriately documented business purpose. The business purpose of an expense may be obvious to the Claimant, but not necessarily to an Expense Authoriser or a third-party reviewer.

3.1.3 When signing the claim form, the Claimant declares that:

- To the best of their knowledge, the expense is compliant with this Policy and if the expense is to be charged to a sponsored award, that the expense is compliant with all sponsor requirements/regulations.
- Expenditure has actually been incurred.
- Expenditure has not previously been claimed from the University or any other organisation.
- Expenditure has been incurred wholly, exclusively and necessarily in the performance of their duties of employment.
- There is sufficient budget to cover the claim.
- No part of the claim relates to personal expenses or private business activities.
- Any costs relating to a spouse, partner or non-University travelling companion have been deducted before the claim is submitted.

3.2 Expense Authoriser

3.2.1 The person authorising the claim must only do so if they are fully satisfied that:

- The expenses claimed represent a valid business expense in line with this Policy and appropriate use of University funds.
An adequate description of the expense is provided (what/when/why/where).
- An appropriate budget code is present for each expense item being claimed.
- The claim is properly dated.
- Receipts are provided for all expenditure claimed, adequately identifying the expense and providing proof of payment (see 5.2.4).

3.2.3 If in doubt over a claim or part of a claim, the Authoriser should contact Payroll for further guidance prior to authorising the claim.

3.2.4 Where an Authoriser requires the Claimant to amend a claim, the claim should be returned to the Claimant for amendment, and the claim then resubmitted to the Authoriser.

3.2.5 Any subsequent query on a particular claim from the University Auditors (internal and external) or any other regulatory body will be referred, in the first instance, to the expense claim Authoriser.

4. AUTHORISATION

4.1 All claims must be authorised before payment will be made.

4.2 The Authoriser must also be an employee independent of the Claimant and of any others benefitting from the expenditure.

4.3 The Authoriser of a claim will be the member of staff responsible for the budget from which expenses are being claimed. The Authoriser has the right and responsibility to challenge any inappropriate claims, regardless of the seniority of the Claimant relative to the Authoriser, in order to ensure adherence to this Policy.

4.4 Under no circumstances may an individual approve his or her own claim.

4.5 **Failure to follow these authorisation instructions will render the claim invalid.**

5. OVERVIEW OF EXPENSE PAYMENT PROCEDURE

5.1 Format of Claim

5.1.1 All expense claims should be submitted in a manner approved by the Payroll Manager. An expenses form is available on the [HR Intranet pages](#).

5.2 Receipts

5.2.1 In order to comply with HMRC requirements, expenses will only be reimbursed on production of receipts which support the claim.

5.2.2 VISA, MasterCard and debit or credit card statements **are not** an acceptable form for proof of purchase.

5.2.3 The Claimant is expected to obtain original receipts for all expenses they wish to

have reimbursed. An original receipt may take many forms (for example, a cash register receipt or a web receipt). A receipt must identify:

- the date of purchase
- the vendor name
- itemised list and unit price of the purchased items
- the total amount paid
- VAT number (where applicable)

5.2.4 The University recognises that it is not always possible to obtain a receipt. In the event of lost or missing receipts the Claimant should seek duplicate receipts or produce alternative proof of payment such as a photo or screenshot. If no proof of payment is available e.g. the underground did not return the travel ticket, the Claimant should note this on the claim.

5.2.5 Non-attachment of receipts may result in non-reimbursement of a claim.

5.2.6 Receipts must be cross referenced against each entry on the claim.

5.3 Proof of Payment

5.3.1 The Claimant is expected to obtain proof of payment for all expenses for which they plan to have reimbursed. Receipts do not always provide proof of payment, often receipts simply provide proof of purchase.

5.3.2 Proof of payment may take many forms but must demonstrate that payment was tendered and must identify the means by which payment was tendered by the Claimant (for example, cash, card or cheque).

5.4 Time Limit

5.4.1 Claims should be submitted as soon as possible, and in any event, claims must be submitted within two months of the expense being incurred. Claims that are more than two months old will not be met, except in exceptional circumstances. Such explanations should be detailed on the claim form.

5.4.3 The Claimant should also be mindful of the University's financial year end on 31st December. In order to adhere to generally accepted accounting principles, all expenses for that year should be reported prior to year-end to ensure that the expense is appropriately captured in the financial statements and in the department's budget for the appropriate financial year.

5.5 Incorrect/incomplete claims

5.5.1 Incorrect or incomplete claims cannot be processed.

5.5.2 Claims submitted are subject to certain checks by Payroll before being processed. Payroll may contact the Claimant, the Authoriser or a Departmental contact to discuss any issues with the claim.

5.5.3 The claimant must ensure that expense forms are completed fully, including but not limited to, date, description of expense, department code and correct cost codes. Any claims that have not been authorised will be returned to the Claimant.

5.6 Payment of claim

5.6.1 Payroll will normally make payment on the pay date of each month providing a correctly completed and approved claim form is received by the payroll deadline. A copy of the payroll deadlines and payment dates can be found on the [intranet](#).

5.6.2 Claims will be reimbursed in sterling, by direct credit to the Claimant's nominated bank account.

5.7 Foreign Currency

5.7.1 Where expenditure is incurred in a currency other than sterling, the claimant should use the exchange rate applicable at the time of the transaction. For example, the rate used by the claimant's credit/debit card company on the statement or the rate at which any cash used was exchanged. However, if such evidence is not available, Payroll will use the exchange rates as published on www.xe.com or a similar website.

5.8 VAT

5.8.1 In circumstances where VAT may be reimbursed to the University, the claim should clearly identify VAT that has been incurred.

6. CASH ADVANCES

6.1 Whenever possible, accommodation and travel should be pre-booked. However, advances may be made where significant out-of-pocket expenses will be incurred. Advances will not normally exceed £1,000 and will require the authorisation of the budget holder whose budget is to be charged with the advance.

6.2 Advances are normally paid within two weeks after the approval of the advance request and submission to Finance. It is suggested that the advance process is started at least four weeks before payment is required.

6.3 An advance is not a travel claim or an entitlement; it is simply an advance payment of an estimated claim, which will be offset against an actual claim.

6.4 Such advances will be for a round sum not exceeding £1,000, covering the anticipated out of pocket expenses and will normally be paid in £ sterling by BACS transfer to the bank account nominated for payment of their salary. If a foreign currency is required, please notify the Finance team.

6.5 No later than 10 working days after the date the Claimant returns to the University, the advance must be accounted for by submitting an expense claim. If the balance of the expense claim is in excess of the advance, this will then be reimbursed in line with the timescales for expense claims via the monthly Payroll. Future advance payments will not be made until all previous advances have been accounted for.

6.6 Where an advance exceeds the corresponding expense claim, the balance of the unspent advance will be deducted from the claimant's salary in the next monthly pay run.

6.7 Where a Claimant fails to account for an advance within 10 days of their return,

the University reserves the right to withhold further advances or reimbursement of expenses until the matter is resolved.

6.8 Advances will only be paid for expected expenses in line with the University expenses policy.

7 **TRAVEL**

Travel should be by the most economical means of transport consistent with the business objective of the trip.

7.1 **Definition of Business Travel**

7.1.1 Irrespective of the mode of transport, travel expenses may be claimed only where they are incurred on business travel.

7.1.2 Journeys between an employee's home and normal place of work are not regarded as business travel and the costs of these journeys cannot be claimed, with the exception of attending an emergency call out (see section 7.8).

7.1.3 The cost of travelling between an employee's home and normal place of work is not regarded by HMRC as an expense incurred in the performance of the duties of employment. The cost of this travel merely puts a Claimant in a position to perform those duties and is not incurred in actually doing the job.

7.1.4 All journeys away from what can be considered a Claimant's normal place of work when carrying out necessary University business will be regarded as business travel.

7.1.5 Where a journey begins or ends at home, the Claimant may claim the whole cost of that journey provided that it was carried out for business purposes and that it was necessary to travel from/to home rather than the employee's normal University location.

7.2 **Use of own vehicle/motorcycle and claiming mileage**

7.2.1 Claimants are entitled to claim mileage when using their own transport for travelling on University business.

7.2.2 Mileage should reflect the actual mileage driven using the most direct route.

7.2.4 Please see Appendix A for claimable mileage rates.

Rates payable per mile are in accordance with HMRC guidelines published on <https://www.gov.uk/expenses-and-benefits-business-travel-mileage/rules-for-tax>

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

7.2.7 Users of private cars, vans or motor cycles on University business must ensure that they have insurance cover for business use and hold a valid driving licence for the vehicle. It is the driver's responsibility to ensure that the car is roadworthy. The University will not accept liability for any consequences arising from failure to do so.

- 7.2.8** Mileage reimbursement covers fuel, maintenance/repairs, business insurance, transportation and operating costs. These will not be reimbursed separately.
- 7.2.9** The cost of road and bridge tolls will be reimbursed if they form part of a business journey.
- 7.2.10** Parking Costs incurred in the course of travelling away from the normal place of work may also be claimed. The cost of parking at your normal place of work may not be claimed.
- 7.2.11** The University will not accept any liability for any injury or damage arising from the use of a Claimant's private mode of transport, unless such injury or damage is directly attributable to a negligent act or default of the University.
- 7.2.12** The University reserves the right to request copies of insurance certificates.

7.3 Car Hire

- 7.3.1** Car hire charges will be paid providing the reason for the hire is fully explained on the claim.
- 7.3.2** It is essential that adequate insurance cover be taken out in respect of all vehicle hires. As a general rule, it is recommended that cover be purchased from the hiring company for all short-term hires i.e. up to 14 days.
- 7.3.3** It is the legal responsibility of the driver to ensure that the hiring company is informed of any Penalty Points and/or changes to his/her licence.
- 7.3.4** Where vehicles are hired then expense claims should reflect the cost of the fuel purchased rather than the mileage rates which are claimed when a private car is used (see 7.2.4). Reimbursement of receipted fuel costs incurred whilst on University business should not give rise to any tax liability.
- 7.3.5** Where a cost has been incurred that can be attributed to an element of private motoring, the private element of the cost should be identified by splitting the total cost in proportion to that which private mileage bears to business mileage. The appropriate cost resulting from the private element of the journey should not be claimed. It is necessary for those Claimants using these vehicles to keep a record of business and also personal mileage.

7.4 Fines and Penalties

- 7.4.1** Car parking fines, release fines, speeding and other motoring penalties are the responsibility of the individual and the University will not reimburse these costs.

7.5 Rail Travel

- 7.5.1** Rail travel should be booked at the most economical fare available for the journey. Claimants may travel 1st class or in sleeper accommodation, when appropriate, for train journeys over 4 hours. All other rail travel within the UK should be by economy/standard class rail travel unless the 1st class fare is cheaper.

7.6 Ferry/Bus/Coach/Underground

- 7.6.1** Ferry, Bus, Coach and Underground costs incurred whilst travelling on

University business can be reimbursed on the submission of supporting receipts.

7.7 Taxis

7.7.1 Employees are expected to use taxis only in a reasonable manner and where it is cost effective to do so. Employees should book taxis in advance and always obtain a receipt.

7.8 Emergency Call outs/Stand By

7.8.1 Emergency call-out travel is regarded by the University as a claimable expense; however, this journey is seen to be taxable by HMRC unless all the following conditions have been met:

- The employee must give advice on how to handle the emergency before leaving home;
- Responsibility for dealing with the emergency must be accepted from that time.
- The employee has a continuing responsibility for the emergency whilst travelling to the workplace.

Whether or not the journey takes place outside normal working hours is not considered by HMRC to be a relevant factor.

7.9 Air Travel

7.9.1 The University expects that air travel will be at the lowest available fare. This should normally be economy travel.

7.9.2 Claimants may travel in Business/Premium class **only if**:

- the flight has a scheduled 'in air flying time' in excess of six hours and the Claimant is required to undertake university business the same day or within three hours of arrival and/or;
- a documented medical condition requires it.

A justification must be made to the department budget holder in both instances.

7.9.3 If a Claimant elects to fly in Business/Premium class and cannot provide evidence to meet the exceptions detailed in 7.18.2, they will be reimbursed only for an amount equivalent to an economy airfare.

7.9.4 Claimants will not be reimbursed for airline tickets purchased, partially purchased, or accommodation and upgrades obtained using frequent flyer miles.

7.9.5 Costs associated with the issue/renewal of passports must be met by the employee and are not reclaimable from the University. All travellers who are not British Citizens are responsible for ensuring that they do not travel against the advice of their own government or embassy.

Where a visa is necessary specifically for a visit to another country or territory, and that visit is for University business purposes, then all costs incurred in securing any necessary visa can be reclaimed as a legitimate business expense.

7.10 Medical costs associated with Business Travel

7.10.1 The University will reimburse Claimants for costs associated with vaccinations and other necessary medical requirements for overseas business travel. Receipts for vaccination/other medical charges should be submitted with any claim.

7.10.2 Over the counter medication (pain relief, cough medicines etc.) are not reimbursable as these are deemed to be inherently personal in nature and not uniquely associated with business travel.

8 ACCOMMODATION

8.1 Hotels

8.1.1 When travelling on University business it is expected that Claimants should obtain accommodation in a reasonable quality hotel, e.g. Holiday Inn, Premier Inn, etc. The University will bear the cost of the room and breakfast (See Appendix B for maximum rates). Where other meals are not taken in the hotel, separate receipts should be obtained to support a claim for these costs as subsistence, as detailed at Section 10.

8.1.2 The cost of overseas accommodation varies enormously. An indicative amount for overseas hotel bed and breakfast rates can be obtained from the following HMRC website:

<https://www.gov.uk/government/publications/scale-rate-expenses-payments-employee-travelling-outside-the-uk>

8.1.3 Where other meals are not taken in the hotel, separate receipts should be obtained to support a claim for these costs as subsistence, as detailed at Section 10. **Overnight stays must be agreed in advance by the department budget holder and must only be incurred if necessary.**

8.2 Hotel Mini-Bar/Movies/Phone

Items of a personal nature such as alcoholic mini-bar drinks, private telephone calls or video/movie hire will not be reimbursed by the University. Where these items are included on a bill the costs should be deducted by the Claimant prior to the submission of the claim for reimbursement.

8.2.1 Hotel Internet Access

Claimants may claim internet costs when staying in hotels provided it is incurred for University business (e.g. working on a presentation/report for the following day's business meeting). The reason for internet access should be detailed on the claim.

9 ACCOMMODATION PROVIDED BY A RELATIVE/FRIEND

9.1 An employee travelling on University business and choosing to stay overnight with friends, relatives or colleagues instead of in a hotel, will be reimbursed for the actual cost of an evening meal (for himself/herself only). No other expenses should be claimed. Staff are not permitted to claim cash payments when staying with friends.

10 **SUBSISTENCE**

- 10.1** In general Claimants are entitled to claim the cost of meals taken when travelling on University business.
- 10.2** The reasonable and necessary cost of a meal/snack and beverages incurred by the claimant whilst working away on University business may be reimbursed. Receipts must be provided in support of claims for subsistence costs.
- 10.3** Subsistence claims only apply if the Claimant is further than 10 miles away from either their home or their normal University base and absent from each for a minimum of 5 hours. A subsistence claim is therefore not payable if a Claimant is temporarily located on another University of Buckingham site.
- 10.4** 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.
- 10.5** Where it is necessary to work later than 9.00pm, an evening meal may be claimed. In this case, only reasonable expenses will be refunded. Receipts must be provided in support of claims for late working subsistence costs.
- 10.6** Please see Appendix B for maximum subsistence rates that are allowable in the UK. For overseas subsistence rates, please refer to Section 8.1.2.

11 **TIPS AND GRATUITIES**

- 11.1** Tips/gratuities will be reimbursed by the University providing they are modest (taking into account the different cultural environments in which they can be incurred). Where possible, evidence to substantiate the value of the tip/gratuity should be obtained.

12 **BUSINESS ENTERTAINMENT**

- 12.1** The University recognises that there may be occasions when, for legitimate business reasons, it is appropriate to provide hospitality to external customers or other important supporters of the University. On these occasions it is expected that the purpose of entertaining is to foster new business, provide a documented benefit to the University or to continue existing business contacts.
- 12.2** In this instance, as long as the event is for business purposes (and this can be clearly demonstrated) then no taxation will arise on the entertainment provided to the attendees.
- 12.3** The ratio of University employees to external guests is a critical factor in determining whether such expenses are taxable.
- 12.4** It is expected that the ratio of employees to third party attendees should be no greater than a ratio of three to one (that is, 3 employees to 1 third party individual). In terms of qualifying as business entertainment, anyone who is employed in any capacity by the University does not count as an external guest. Business entertainment should **not** involve University staff only: external guests must be present.
- 12.5** If this ratio is exceeded then the event will result in Income Tax and National

Insurance Contributions arising on the entertainment provided to the attendees.

12.6 The University will only settle any such tax liability on behalf of employees attending such events if the event and internal attendees have been approved in advance by the appropriate Dean of Faculty, COO, PVC or Director of Finance on the basis that there is a strong business case for the ratio of employees to third party individuals to exceed the 3:1 ratio.

12.7 The University will only refund business entertainment costs which are judged to be reasonable. Reasonable in this case is determined by the circumstances.

12.8 In line with the University's [Alcohol and Drugs Policy](#) the provision of any alcoholic drinks must be moderate in relation to the cost of food consumed and be complemented by a selection of non-alcoholic alternatives. The University also expects that staff who consume alcohol for the purpose of hospitality must have already finished work for the day or not be required to return to work.

12.9 Claimants making a claim for business entertainment costs are required to enter on the claim:

- the names of each person present (including the names of University employees and their associated department)
- the organisation each person present represents
- the purpose of the entertainment and the business reasons
- the location at which the expenses were incurred

This will ensure that the expense can be justified if subsequently challenged on its appropriateness by HMRC.

12.10 The business purpose must be specific. For example, "Dinner with donor to discuss alumni event ideas" is an appropriately documented business purpose. The business purpose of an expense may be obvious to the Claimant, but not necessarily to the Approver or third-party reviewer.

13 GIFTS AND HOSPITALITY

13.1 Gifts to Employees

13.1.1 In general the University will not approve gifts given to employees using any University Funds.

13.1.2 For gifts that recognise personal occasions (e.g. engagements, retirements, maternity/paternity celebrations, weddings, birthdays and leaving gifts), the University policy is that these should be treated as personal expenditure.

13.1.3 For gifts that recognise employee ill-health or bereavement of a close family member, gifts will be at the discretion of the budget holder.

13.2 Gifts to Non Employees

13.2.1 Gifts to non-employees may only be given where there is a valid business purpose. Gifts made in this way should be modest, appropriate to the individual circumstances and in keeping with the University's mission.

13.2.2 Such gifts may be tax exempt in the hands of the individual receiving them provided

(1) the gift is not made in recognition of, or in anticipation of, particular services being performed by the individual, and (2) the gift is not cash or in vouchers that can be readily converted into cash, and (3) the total cost to the University of gifts given to a particular third party in a tax year does not exceed £50 (including VAT).

13.2.3 Gifts to suppliers are not allowable.

13.3 Receiving Gifts and Hospitality

13.3.1 Gifts (for you or your immediate family) from organisations or individuals with whom you have, or might have, business dealings on behalf of the University should only be accepted where they are modest in nature (up to the value of £25). Anything that is valued above £25 must be declared on the [Gifts and Hospitality Register](#) and passed to Human Resources.

13.3.2 Whilst modest hospitality and gifts is an accepted courtesy of a business relationship, the recipient should not allow a position to be reached whereby its acceptance might be deemed by others to have influenced a decision or lead to potential allegations of conflict of interest.

13.3.3 Invitations to modest corporate entertainment events may be accepted if there is clear benefit to the University, for example to build relationships or to network with other customers/contacts. Before any invitation is accepted, approval from the Dean of Faculty/Director of Service must be sought in writing.

14 OTHER EXPENSES

14.1 Subscriptions to Professional Bodies

14.1.1 The University may cover the cost of one subscription to a professional body or academic association providing it has been considered by the Learning and Development panel and one of the below circumstances have been met:

- Where individual membership is necessary for the purpose of course accreditation, research functionality or conference attendance
- Where membership is corporate or where the individual is a member because he/she represents the University in his/her specific role e.g. Universities UK, Association of Heads of University Administration (AHUA), Association of Research Managers and Administrators (ARMA)

In all cases, the professional body must feature in the list of approved organisations published by [HMRC](#).

14.1.2 Subscriptions to journals or periodicals required for departmental use must be paid for by raising a University purchase order rather than an expense claim. Departments are responsible for ensuring that books, newspapers and professional journals that are purchased for the benefit of the University are available for reference by staff and where appropriate, students. Publications that are not available generally are considered to be a personal acquisition.

14.2 Provision of clothing and footwear (including uniforms)

14.2.1 The provision of necessary clothing (including uniforms) and footwear is provided by the University to some employees.

14.2.2 The provision of such clothing will be arranged by the University. Costs may not be claimed by way of reimbursement.

14.3 Hire of Clothing for an Event

14.3.1 If a Claimant must attend an official event for which formal attire is required, the claimant may seek reimbursement for the hire of suitable formal attire, provided that they obtain prior authorisation for this expenditure from the relevant budget-holder. The purchase of formal attire is not allowable. To qualify for reimbursement the following conditions must be met and documented:

- The claimant's attendance at the event must be mandatory.
- The event must require attire that is more formal than standard business attire.

14.4 Payment to Third Parties

14.4.1 Claimants must not, under any circumstances, pay an individual for clerical or professional services from their own pockets or petty cash accounts and then seek reimbursement via an expense claim – even when this is subsequently chargeable to departmental accounts. Such payments to third parties may be liable to tax and national insurance deductions. All such payments must be referred to Payroll for processing on an individual basis.

14.5 Advance of Cash to a Third Party

14.5.1 Claimants must not, under any circumstances, advance cash to a third party and then submit an expense claim for reimbursement. The third party must submit a claim themselves in a form compliant with this Policy.

14.6 Contributions or Donations

14.6.1 The University will not reimburse claimants for contributions or donations made to another charitable organisation.

14.8 NON-REIMBURSIBLE EXPENSES (MISCELLANEOUS)

14.8.1 Throughout this Policy, items of expenditure which cannot be claimed under each key area of the Policy have been documented.

14.8.2 The following miscellaneous expenses are also non-reimbursable. The University considers these expenses to be either personal, unnecessary, or avoidable expenses incurred during University business.

- Childcare
- Pet care
- Barbers/Hairdressers or any other beauty treatment fees

- Personal toiletries
- Tea/Coffee/Biscuits (except for School use only)
- Personal clothing and accessories
- Luggage items (suitcases/briefcases)
- Recreational Entertainment (sightseeing fares, theatre tickets, entry fees)
- Souvenirs from travel
- Travel cards (such as student/senior railcard)
- Parking fines/speeding fines

Please note that this is not an exhaustive list and therefore any items not covered in this policy will be considered on a case-by-case basis and will be authorised at the discretion of the Head of HR or the Dean of Faculty of School/Director of Service.

Appendix A

Mileage Rates (in accordance with Section 7.2):

- Cars & Vans (including electric vehicles) – £0.45 per mile up to 10,000 miles, thereafter
£0.25 per mile
- Motorcycles – £0.24 per mile

If an employee carries any other employee in their own car or van on business travel, that employee can claim £0.05 per passenger per business mile. The passengers must be employees of the University and they must also be travelling on business journeys.

Appendix B

Subsistence Rates (in accordance with Sections 8 and 10): these rates are consistent with rates offered by other universities, and will be payable only on presentation of valid receipts.

Number of hours away from home	Rates
Under 5 hours	Claims will not be reimbursed
Absence of 5 -10 hours	£15.00 (including VAT)
Absence of over 10 hours	Up to £30.00 (including VAT)

N.B. Employees may claim up to a maximum of £30 (or rate of exchange) for each day on which they purchase meals, snacks, etc. whilst necessarily away from both home and their normal place of work exclusively for work purposes, provided they are absent from each for more than 10 hours, spanning two normal meal times. These amounts are not allowances, but are the maximum amounts that can be claimed, supported by receipts.

Accommodation (Bed & Breakfast)	Rates
London (i.e. With a London postcode)	£160.00
Elsewhere	£110.00

Where the cost of accommodation exceeds the amount indicated above, prior authorisations should be sought from the relevant budget holder.