

# Newcastle University Travel and Expenses Policy

## Contents

	<b>Page</b>
<b>1 Introduction</b>	
1.1 Purpose and scope	2
1.2 General principles	2
<b>2 Travel</b>	
2.1 General	2
2.2 Safety and wellbeing	3
2.3 Booking travel	3
2.4 Use of own vehicles	3
2.5 Home to work	4
2.6 Use of University vehicles	4
2.7 Car rental	4
2.8 Taxis	4
2.9 Rail travel	4
2.10 Air travel	5
<b>3 Trips away from home</b>	
3.1 Accommodation	5
3.2 Meals	6
3.3 Conferences	6
3.4 Overseas trips	6
3.5 Spouse/partner travel and hospitality	6
<b>4 Entertainment</b>	
4.1 Business entertainment	6
4.2 Staff and student hospitality	7
4.3 Retirement and leaving parties	7
<b>5 Other Expenses</b>	
5.1 Purchase of low value sundry items	8
5.2 Subscriptions	8
5.3 Telephone calls	8
5.4 Per diem payments to international visitors	8
<b>6 Employment related expenses</b>	
6.1 Medical examinations and treatment	9
6.2 Display Screen Equipment users	9
6.3 Interview expenses	9
6.4 Relocation costs	10
6.5 University provided living accommodation	10
<b>7 Expense claims and payment</b>	
7.1 How to claim	10
7.2 Approval of claims	11
7.3 Tax	12

Approved by Executive Board, xx September 2014  
Document owner: Richard Dale, Executive Director of Finance

## **1 Introduction**

### **1.1 Purpose and scope**

This document summarises:

- Our policies on travel and related expenses
- The basis on which we will reimburse expenses
- Recommended best practice to ensure optimum value for money

This is issued under the authority of the University's Financial Regulations and has been approved by Executive Board and applies to all employees and any person travelling at the University's expense or wishing to reclaim expenses incurred. The Executive Director of Finance is responsible for the implementation of these policies and will arbitrate in any cases of dispute.

These policies apply irrespective of the source of funding or the method of payment (i.e. whether reclaimed through e-expenses, paid with a University purchasing card or through Accounts Payable). Subsidiary companies will implement their own policies, broadly consistent with this document. Research and other grant funded projects include grant guidelines which may have smaller limits and tighter restrictions which need to be adhered to in addition to this policy.

We will withhold payment of any expenses not in accordance with these policies and seek reimbursement of any invalidly paid expenses. Expenses outside of the policy incurred in genuine emergency situations, while on an overseas trip and where immediate action is needed, will be reimbursed if the expense is reasonable given the circumstances. Deliberate, negligent or repeated disregard of these policies may result in disciplinary action being taken against you, under the terms of your employment contract or, in the case of students, under the University Disciplinary Procedure.

### **1.2 General Principles**

Our policy is to reimburse any out of pocket expenses which are wholly, exclusively and necessarily incurred in the performance of duties of the University.

We spend more than £11million per year on travel and expenses which represent a significant proportion of our discretionary expenditure. Strong budgetary control is required by budget holders to ensure that these costs represent value for money, are necessary to achieve our academic and enabling objectives and are within the agreed budget.

We are a publicly funded educational charity and our funders and stakeholders have high expectations of us in regard to our approach to travel and expenses. We subscribe to the 'Nolan' principles of selflessness, integrity, objectivity, accountability, openness, honesty and leadership. Expenses should therefore be necessary, appropriate and proportionate to the activity and our charitable status. It is the primary responsibility of claimants and authorisers to ensure this is adhered to.

## **2 Travel**

### **2.1 General**

Travel should be by the most cost and environmentally effective means, having regard for:

- Cost and value for money
- Reasonable comfort
- Time and duration of journeys (and connecting travel)
- Requirement for flexibility of itinerary
- Our commitment to reduce carbon emissions
- Safety and wellbeing

## 2.2 Safety and wellbeing

Before any travel outside the United Kingdom is commenced, to ensure you will be covered on the University's travel insurance, you should complete a Travel Assessment Form available from the Safety office: <http://safety.ncl.ac.uk/travelabroad.aspx>. In addition to this you should check there are no travel restrictions in the country of destination as advised by the FCO: <https://www.gov.uk/foreign-travel-advice>.

It is not recommended for more than three members of staff to travel on the same flight and travel planning should be done on this basis. If such a situation appears unavoidable, advice should be sought from a relevant member of Executive Board.

## 2.3 Booking travel

Booking as far as possible in advance is strongly encouraged as it is normally significantly cheaper than purchasing at the time of travel. Budget airlines and advance purchase rail tickets (in particular single direction, specific train tickets) provide significant opportunity to reduce costs, albeit at the risk of a loss of flexibility, and are strongly recommended.

We have appointed Selective Travel as our travel management company (TMC). They are the only agent approved to book air travel.

Flights, hotels, ferries, and UK and overseas car hire must be booked either with Selective Travel or direct with the airline, hotel, ferry or vehicle hire company. Complex travel involving more than one destination must be booked using Selective Travel. Where you make a direct booking, you must obtain competitive quotes and demonstrate Value for Money. Transgression of these requirements may result in your authorisation to book travel being removed and/or your purchasing card being blocked for travel.

Type of travel	Approved Booking Route
Air	Selective Travel or direct with the airline
Rail	East Coast Mainline, Dawson & Sanderson, or Selective Travel.
Hotels	Selective Travel or direct with hotel
Car Hire	Selective Travel or direct with contracted vehicle hire companies

Payment for travel bookings ideally should be made using a University Purchasing Card or by raising a purchase order in P2P. Any member of staff who books their own travel may reclaim the cost using e-expenses, providing they have used the above mentioned approved booking route.

## 2.4 Use of own vehicles

Mileage incurred whilst on University business will be reimbursed at the following rates:

Type of travel		Rate
Car/Van	First 200 miles of return journey	45p per mile
	Up to 4,000 miles in the tax year	
	Excess over 200 miles (4,000 miles in tax year)	25p per mile
Motorcycle		24p per mile
Bicycle		20p per mile

The cost of toll bridges and tunnels will be reimbursed if they form part of a business journey. Parking costs incurred in the course of travelling away the normal place of work may be claimed. The cost of parking at your normal place of work may not be claimed. Long term airport parking can be extremely expensive: you should consider options to use public transport, taxis, book in advance or use off site car parks to reduce costs. Parking fines and similar charges are not reimbursable.

We are committed to a significant and sustained reduction in our carbon emissions. Use of private cars for long distance journeys will normally be the highest carbon option and is discouraged. In addition, you must consider health and safety implications before undertaking long journeys. Nevertheless we recognise that use of private cars will often be the most cost effective option for short journeys, particularly if more than one person is travelling.

Claims should provide full details of the journey including business purpose, starting point, places visited en route, the point at which the journey ended and total business mileage. Users of private cars, bicycles or motorcycles on University business must ensure that they have insurance cover for business use.

## **2.5 Home to work**

Journeys between home and your normal place of work are regarded as private journeys and the cost of such journeys cannot be reclaimed except when you are required to work outside of 'normal' working hours. Journeys away from the University on business are regarded as business journeys. Your normal place of work is the start and finish location for travel claims except where it is more economical for the claim to start at your home address, or where it is necessary to travel directly from your home address to say the local railway station to catch an early train.

## **2.6 Use of University vehicles**

Fuel costs will be reimbursed for University owned vehicles for business journeys on production of receipts. These vehicles are not to be taken home or used privately.

## **2.7 Car rental**

Car hire rentals may be made direct with the hire company or through Selective Travel. The University has negotiated special rates with car hire companies and must be used where possible. Details are available from Selective Travel or Procurement.

Costs relating to a hire car in the UK may only be charged where you provide prior written confirmation to the budget holder that it is cost effective. The class of car should be appropriate taking into account the length of journey, number of passengers, and amount of luggage and should typically be Compact or mid range. Fuel for business journeys should be paid by you either using a purchasing card or paid personally and reimbursed using the e-expenses system on production of receipts. If the hire company charges the University for fuel costs, then no further reimbursement of these costs will be made.

## **2.8 Taxis**

The cost of taxis will be reimbursed if this is the cheapest or most appropriate means of reaching your destination. For example, this may be when public transport is unavailable – either early in the morning or late in the evening or where public transport would add significantly to the journey time. We will also reimburse an occasional late night taxi home if you are required to work until after 9pm and it would be unreasonable to expect you to use public transport.

## **2.9 Rail travel**

Rail travel must be booked using East Coast Mainline, Dawson and Sanderson, or Selective Travel. You should take advantage of all types of 'discounted' tickets – including any discounts that may be obtained through the use of railcards. Journeys at the University's expense should normally be standard class. Two single tickets are often cheaper than a return ticket. Costs of railcards are not reimbursed.

## 2.10 Air travel

Air travel within the UK is discouraged except where this is either less costly overall, taking account of accommodation costs, or demonstrably more convenient. If more than one airline serves a destination, you should choose the lowest cost appropriate schedule taking into account the factors listed in Section 2.1. You may accrue airline reward programme points but this must not influence your choice of airline. Some Transatlantic flights are considerably cheaper if a trip covers a Saturday night so it can be more cost effective to extend the trip and pay for an extra night's accommodation.

The following classes of travel booking are allowed:

<b>Travel Type / Duration</b>	<b>Classes of Travel Allowed</b>
UK Air	Economy in all cases
International less than 5 hours duration	Economy in all cases
International between 5 hours and 9 hours flying duration	Economy or Premium Economy with the approval of a member of Executive Board.
International in excess of 9 hours flying duration	Economy or Premium Economy with the approval of a member of Executive Board or Business Class with the approval of a member of Executive Board

Approval to upgrade will normally be given if the first business activity occurs within 24 hours of landing at the destination.

All flights must be approved by the relevant authorising manager prior to any commitment being made with Selective Travel. This should be done by email with a copy of the email attached to the shopping cart in SAP.

## 3 Trips away from home

### 3.1 Accommodation

We will pay accommodation charges when you are required to be away from home overnight on the business of the University.

Hotels must be booked through Selective Travel or direct with the hotel. In circumstances where the required accommodation isn't available to book via Selective Travel or where a preferential rate has been negotiated for conference participants then you may book direct with the hotel, using a University purchasing card or paid by the traveller and reclaimed through the University e-expenses system on production of receipts.

Hotels should be selected on a best value basis, choosing the most economically priced room available. Costs should not exceed the following nightly limits, inclusive of tax, without prior agreement of the budget holder:

<b>Location</b>	<b>Rate</b>
London	£165
Rest of UK	£120
Rest of World	£165

Items of a personal nature, such as alcoholic mini bar items, pay per view TV etc will not be reimbursed. Where these are included in the bill, the costs must be deducted prior to submission of the bill for reimbursement. The cost of all business calls and one reasonable telephone call home

per day will be refunded when included as identifiable items on an accommodation receipt. The authoriser must decide what is reasonable in the circumstances. The cost of logging onto the internet when this is used for University business will be refunded.

### **3.2 Meals**

If you are necessarily away from home and your normal place of work on University business, you may claim for the cost of meals. Actual expenditure will be reimbursed when supported by original itemised receipts. All claims must be supported by separate receipts – except when accommodation charges are also being reimbursed, in which case a composite receipt is acceptable. Expenditure on meals must be modest and appropriate to the circumstances.

Costs should not normally exceed £20 for lunch or £35 for dinner for UK trips, including drinks. The cost of alcohol will only be refunded when taken with a meal – alcohol is not appropriate during working hours. Gratuities will not be refunded unless included on an itemised bill as a service charge and not as an addition by the claimant.

In addition to meals, snacks and refreshments may be purchased when travelling in the UK on behalf of the University up to a maximum of £10 in a 24 hour period. This is not an allowance and expenditure must be supported by receipts.

### **3.3 Conferences**

The University may fund the costs of courses, conferences or trade conventions in the course of your duties for the University. Those selected to attend must receive approval from their budget holder. Where the costs have not been met directly by the University, they may be reclaimed on an expenses claim.

### **3.4 Overseas trips**

Where accommodation and meal costs are claimed for visits abroad, authorisers will need to satisfy themselves of the reasonableness of claims in the light of the prevailing cost of living in the country concerned. Where actual expenditure is likely to be high, an agreed maximum daily amount should, if necessary, be established before the journey and approved by the budget holder. However you will only be reimbursed for the actual costs incurred. When working outside the UK, incidental expenses of up to £10 per night (such as gratuities and home telephone calls) may be claimed without receipts. Details of our insurance arrangements are at <http://www.ncl.ac.uk/internal/finance/insurance/>. These rules only apply to short term business trips. You should refer to the University's short term assignment policy for longer trips (available from HR).

### **3.5 Spouse/partner travel and hospitality**

We do not reimburse expenses incurred by your spouse or partner accompanying you on business travel. You must reimburse us for any tickets purchased through our travel management company and any other costs paid by us for a spouse or partner travelling with you. In exceptional cases (e.g. prolonged absence outside the UK), an exception may be agreed by a member of Executive Board in consultation with the Executive Director of Human Resources and with due regard for the potential reputational consequences.

## **4 Entertainment**

### **4.1 Business hospitality**

You will be reimbursed reasonable entertainment costs for yourself and external guests where the guest is present for a business purpose and their attendance is judged likely to be beneficial to the University.

As a normal rule, expenditure per head should not exceed £25 at lunchtime or £50 in the evening. Exceptions to this must be agreed in advance by a member of Executive Board. Gratuities will not be refunded unless included on an itemised bill as a service charge and not as an addition by the claimant. The cost of alcohol will be refunded but this must not be excessive and must be appropriate to the occasion. Alcohol is not normally considered reasonable during the daytime.

The number of members of staff for whom costs are incurred in providing hospitality to third parties needs to be reasonable with regard to the nature of the visitor and the purpose of the visit. As a general rule, the ratio of University representatives to guests should not exceed 3:1 – although it is recognised that there will be occasions when, for genuine business reasons, that this ratio is exceeded.

We must demonstrate to HMRC the business purpose of the entertainment. The expense claim must name the attendees (both University and external), the organisation which they represent and the purpose of the entertainment (examples of a business purpose are to entertain a visiting eminent academic or negotiation of a contract). If appropriate a note containing further information should be attached to the claim. You must ensure that such expenditure is clearly shown as entertainment and not for example, sundries or subsistence. When business entertainment expenditure is paid via the SAP purchasing system the same disclosures should be recorded on the purchase requisition.

#### **4.2 Staff and student hospitality**

It is intrinsic to the ethos of a University that members of its extended community (staff, students, alumni) should meet and share learning. Appropriate and proportionate hospitality is an important feature of this activity. The University has invested in several facilities to facilitate these gatherings (Courtyard, King's Road Centre, King's Gate, etc) and their use is encouraged.

Given this provision, there should be little need for external hospitality for staff and/or students. The costs of external events will only be reimbursed if they have approved in advance by a member of Executive Board. Approval should have due regard for reputational consequences, value for money and the options for using internal facilities. The business purpose and the names of all staff involved must be included with the expense claim.

It is not normally appropriate for alcohol to be served at daytime events for employees but this will depend on the nature of the event. Due regard should be given to safety of staff who may have to travel after such an event.

Meetings should normally be held 'on campus' and reasonable hospitality (tea, coffee, light working lunch) may be provided. 'Off campus' meetings should only be held if there is no suitable space 'on campus' or if the benefits of being 'off campus' significantly outweigh the costs. University facilities away from the King's Road campus (e.g. Dove Marine, Castle Leazes) may provide many of these benefits at distinctly lower cost.

#### **4.3 Retirement and leaving parties**

Expenditure on retirement and leaving parties must be limited to £5 per head and may be taxable. Claims must show the purpose of the event and the number in attendance.

Gifts to members of staff or students should not be made from University funds, other than in exceptional circumstances, such as bereavement or serious illness when provision of flowers etc may be appropriate. Personal gifts (e.g. leaving presents) to staff or students may be paid for via the collection of donations from staff/students but must not be paid for from University funds. A suitable leaving gift may be appropriate for people who have provided substantial unpaid service to the University but must be agreed on a case by case basis by a member of Executive Board or the Chair of Council.

## 5 Other Expenses

### 5.1 Purchase of low value sundry items

We will reimburse the costs of low value items purchased by you on our behalf. Internet and telephone ordered items may be re-claimed via this route. This is not meant to replace purchasing that can be done via SAP or using purchasing cards. Except in emergency situations, the maximum refund permitted for items purchased in the UK is £250 per claim. Each item must be supported by original receipts or suitable documentation for electronic ordering. All emergency cases must also have written approval from the Head of Unit clearly stating how the emergency arose.

### 5.2 Subscriptions

We do not permit payment, either by reimbursement or direct from the school/service, of employee's personal subscriptions to professional organisations and clubs.

Professional journals should be purchased through the Library or by placing a purchase order through SAP. However where personal journal subscription is a demonstrably cheaper option, we will reimburse the costs incurred subject to the delivery address being to University premises, the journal being made available to other members of staff or students and approval in advance by the head of academic or service unit.

### 5.3 Telephone calls

If you are required to make business calls using your home or personal mobile telephone you may claim the VAT inclusive call costs – supported by the original bill. We do not bear the costs of any private calls, other than a reasonable call home. If you are provided with a University owned mobile telephone, you are required to analyse itemised bills and reimburse the University the full cost of private calls.

### 5.4 Per diem payments to international visitors

This section relates solely to **non UK based visitors** who are not performing any services for the University. It is not to be used by those performing limited duties or by university staff or visiting UK residents.

Our standard arrangement for visitors is that, where possible, the University should pay for travel and accommodation on the visitor's behalf and any other costs should be paid by the visitor and be reimbursed using a paper based claim form. However we recognise that this policy can impose hardship or prove impractical for international visitors and therefore per-diem payments will be made where:

- The visit is as a result of externally funded projects or awards, or
- The visit is connected to a University Research Office award.

To make an application for a per diem payment the academic unit should apply to the Expenses Team in Finance for approval **a month** prior to the visitors start date. This can be done by completing the Travelling and Related Expenses Claim Form (FI003) as follows:

- Clearly mark the form PER DIEM INTERNATIONAL VISITOR.
- Attach all relevant paperwork including award/grant terms and conditions.
- Give the individual's name and address.
- Give the start date/end date of the visit.
- Give the initial amount requested.
- Give the individual's bank account details
- Ensure the form is signed by an authorising signatory.



An assessment will be made at this stage as to the suitability of the application, the school/institute will be notified of the outcome and if approval is given the records will be held on file. The standard way of making payment is direct to a bank account. The standard per-diem rates are:

- £20 per day if visitor is staying Dinner, Bed and Breakfast
- £40 per day if visitor is staying Bed and Breakfast or at a member of staff's home

If there are genuine unusual circumstances (e.g. the terms of the project/grant/award), exceptions to these rates may be agreed by Finance. Individuals claiming per diem payments may not also claim expenses and it is the responsibility of the authoriser to ensure that this does not happen.

## **6 Employment related expenses**

### **6.1 Medical examinations and treatment**

In most cases medical examinations are provided internally by our Occupational Health Service. Where you are requested to undertake medical examinations provided externally, we will make the necessary arrangements with the medical practitioner and pay the costs incurred directly. You must not pay the practitioner and reclaim the cost.

### **6.2 Display Screen Equipment users**

Display Screen Equipment (DSE) regulations allow users to request eye or eyesight tests. Computers are the most common form of DSE in use at the University. The cost of a relevant eyesight test will be met by the University. If you wish to arrange an eyesight test for DSE users, you should advise your manager in advance and complete the DSE Eyesight Test Form, available from Occupational Health. This form should be presented to the optometrist, who should be advised that the test is for the purpose of the Display Screen Equipment Regulations. Claims must attach the original receipt and the completed DSE form. Where an optometrist certifies on the "DSE Eyesight Test Form section 2", that a new or altered prescription for spectacles is required solely for DSE usage, we will meet the cost of basic standard / bifocal / varifocal spectacles up to a maximum of £50. If you wish to choose more costly items, you will need to meet the balance of the cost yourself. Normal corrective appliances (non DSE user spectacles) are at your own expense.

### **6.3 Interview expenses**

Claims for interview costs should be made on form FI003b and supported by original receipts. We reserve the right to restrict reimbursement to such an amount as is deemed reasonable. Claims should be supported by original receipts.

Interviewees should use the most economical routes and take advantage of cheaper and discounted fares where possible. It is expected that interviewees will claim standard class rail fare. We will reimburse taxi and public transport costs that are reasonable and necessary (for example, from home to the train station or airport). Necessarily incurred parking charges will also be reimbursed (for example, parking at the station or airport). Candidates may claim reasonable costs for meals and refreshments up to the actual costs incurred.

Interviewees who choose to travel by car may claim reimbursement on the basis of our standard mileage rates shown in paragraph 2.2 up to a maximum of the value of the standard class off peak return rail fare.

The cost of air travel within the UK will be reimbursed where this is either less costly overall, taking account of accommodation costs, or demonstrably more convenient. Candidates will need to seek prior approval to travel by air within the UK where it is significantly more expensive than rail travel.

Candidates from overseas will normally have their expenses reimbursed up to the value of economy class return air fares to the most appropriate airport in the UK, together with onward travel within the UK as set out above.

## **6.4 Relocation costs**

Where you relocate your main place of residence in order to take up employment with the University, we may reimburse certain expenses incurred by you, up to a maximum amount specified in the letter offering the appointment, and in accordance with HMRC rules.

Claims for relocation expenses can only be made using the relocation expenses claim form. You should complete all the necessary details and attach original receipts. The claim limit must be entered on the form (this is the maximum relocation allowance specified in your letter of appointment). The total of any previous claims must also be entered to keep track of the overall relocation expenses claimed if more than one claim form is submitted.

To be eligible for payment of relocation costs, you must move home as a result of the change of job/employer, your existing home must not be within reasonable travelling distance of the new job and your new home must be within a reasonable daily travelling distance of the new job. The expenses must be incurred before the last day of the tax year following the one in which you start the new job. For example, if you start a new job on 1 January 2015, you will be subject to a time limit of 5 April 2016

The types of expenses that you may claim include:

- Travelling and subsistence costs incurred by you and your family while making house hunting trips, temporary accommodation costs where you intend to move to permanent accommodation to complete the relocation.
- Expenses arising from the disposal of the old residence, including legal and estate agent fees, advertising costs, insurance or maintenance cost arising while the old residence is empty following a move to the new residence.
- Costs arising from the acquisition of the new residence including legal fees, mortgage indemnity fees, surveys/valuation fees, land registry fees, stamp duty, connection of services.
- Transport of personal belongings including packing and unpacking, temporary storage if appropriate, removal of domestic fittings from the old residence.
- Costs arising from the purchase of domestic goods intended to replace items at the old home that are not suitable for use in the new home, e.g. curtains and carpets
- Interest on bridging loans taking out to cover the gap between the purchase of the new property and sale of the old property.

## **6.5 University provided living accommodation**

Living accommodation may be provided where the duties of your employment require it (for example duty managers and grounds staff). In such cases, we will pay council tax and water rates where applicable. We may also arrange and pay for electricity and gas supplies, structural maintenance, cleaning and the provision of domestic furniture.

Duty staff provided with accommodation also have telephones for which we pay the call and rental costs. Private calls should be identified and reimbursed to us. In most cases, no taxable benefit will arise in respect of the accommodation itself but there is a potential tax liability on payments for electricity and gas supplies and the provision of furniture.

## **7 Expense claims and payment**

### **7.1 How to claim using the e-expenses system**

The normal method of payment of expenses is the University's e-expenses system. The system is not available for use between 8.00am and 11.00am on Wednesday. Further information is at <http://www.ncl.ac.uk/internal/finance/expenses/online/index.htm>.

Payment is by BACS into your nominated bank account and is made on Wednesdays for all claims, which have been authorised and where receipts have been received by Payroll by 2pm on Tuesday afternoon. Claims not authorised by that time are included in the next appropriate weekly payment run. Advances are only made if there is likely to be financial hardship and are approved on a case by case basis by Finance. Advances must be cleared, by submission of an expense claim form, with any amounts not spent repaid to the University, as soon as possible and in any event no later than two months after the end of the trip to which they relate.

Receipts must be sent to Payroll in the special envelopes provided for that purpose and claims will not be paid until receipts have been received. Original, itemised receipts are required rather than credit card vouchers. If receipts have been lost or are unavailable, the circumstances should be noted on the claim. Where the travel and expenses policy requires advance approval by a member of Executive Board, a copy of this approval must be included with the receipts.

Paper based claim forms can be downloaded at <http://www.ncl.ac.uk/internal/finance/sap/> and are used for:

- Non-staff claims
- Purchase of items over £250 value in emergency situations
- Fees and associated expenses
- Relocation
- Taxable expenditure.

Taxable expenditure includes home phone lines, mobile phones or internet provision used for work purposes and travel to work for on-call purposes. The latter mostly applies to maintenance staff and those clinical staff who are on call.

Claimants must ensure that:

- Expenditure is approved in advance by the relevant budget holder
- All expenses claimed are necessarily and wholly incurred on University business, consistent with these policies, represent Value for Money and are appropriate and proportionate
- Claims are fully completed – giving details of journeys, purpose of visits etc.
- Original receipts are produced on all occasions except where it would be impossible to obtain receipts – examples being some tube fares and parking meter payments.

## 7.2 Approval of claims

Authorisers must review claims and ensure that:

- The expenses were properly and necessarily incurred on behalf of the University;
- The claim has been correctly completed and complies with these policies;
- As far as the authoriser is aware, there has not been any previous payment against the claim from whatever source.

The authorisation requirements for senior employees, regardless of the basis of funding, are listed in the table below.

Claim by	Approved by
Head of academic unit and Faculty Deans	Faculty PVC or Faculty Director of Operations
Head of service unit	Registrar (Executive Director of Finance if absent)
Executive Directors Finance and HR	Registrar (Vice-Chancellor if absent)
Pro-Vice-Chancellors	Vice-Chancellor or Executive Director of Finance
Registrar	Vice-Chancellor
Vice-Chancellor	Chair of Council or nominee

If the e-expenses system routes a claim to a different person, the claim should be forwarded to the correct authoriser.

The authorisation requirements for expense claims by other employees will be determined by the Head of the relevant academic and service unit with the agreement of Finance and Planning. Recommended best practice for academic units is that claims should be approved by the Head of unit or the unit manager. Where Heads of unit decide to delegate responsibility for approval of claims, this is on the basis they remain accountable to the Vice-Chancellor for the actions of those who are given approval rights.

Special care must be taken to avoid any potential conflict of interest and, in particular, authorisation arrangements for former senior post holders (e.g. members of Executive Board and Faculty Steering Groups) must be agreed on a case by case basis with the Executive Director of Finance.

### **7.3 Tax**

We will comply with all relevant tax law and HMRC guidance. UK Income Tax will be deducted from any expense payment which we consider, after taking appropriate advice, to be taxable benefit.

In accordance with HMRC requirements, we deduct basic rate income tax and National Insurance from any reimbursement made to visiting lecturers in respect of travelling expenses. This does not apply to Public Lecturers, who will be paid without deductions.

We do not recover VAT on the payment of travel and associated expenses which have been incurred by individuals on behalf of the University.