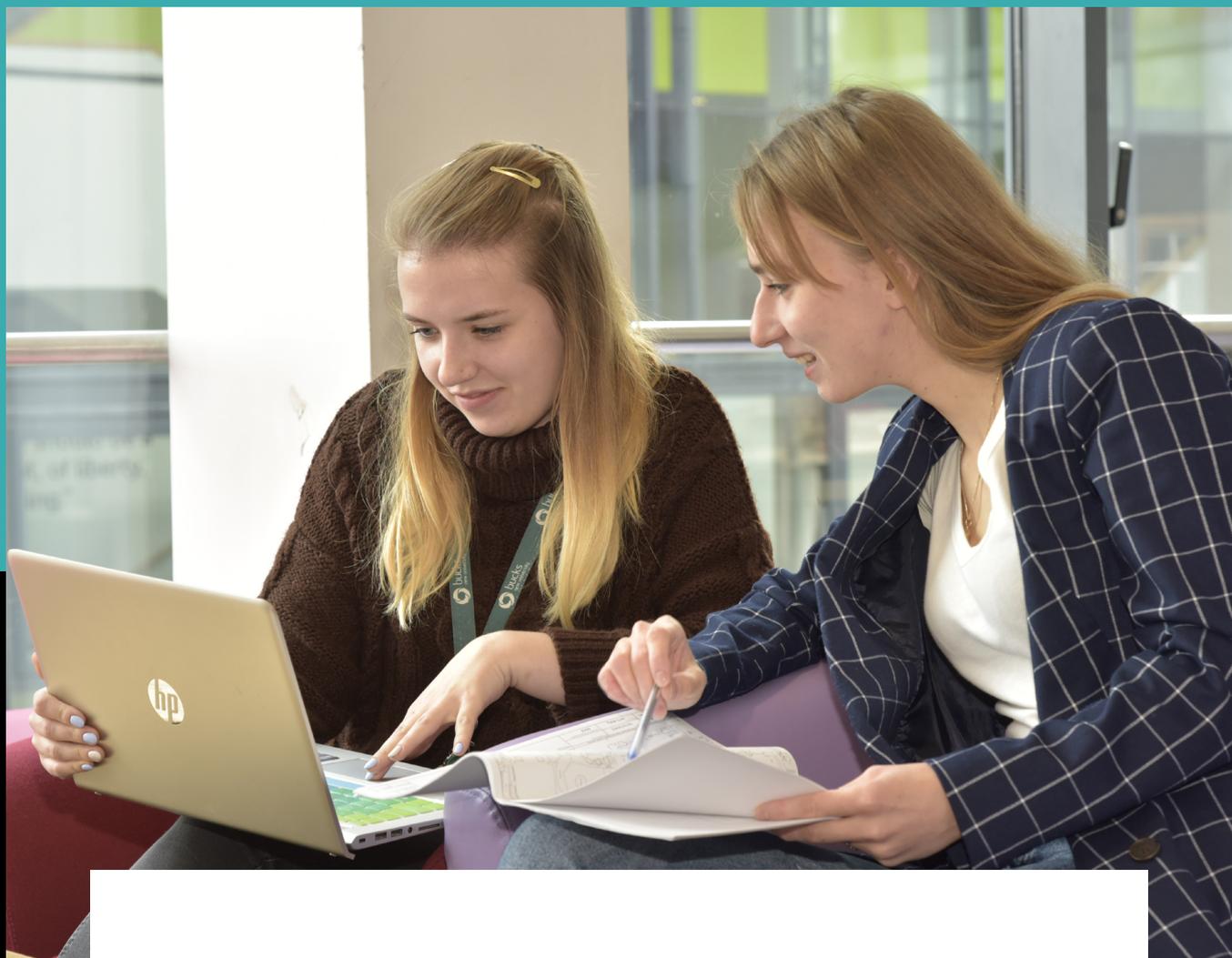




BUCKINGHAMSHIRE
NEW UNIVERSITY

EST. 1891



EMPLOYEES' EXPENSES POLICY

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Version 1

Applicable from January 2014

Owned by: Finance Directorate

Approved by: University Operations Board (16 December 2013)

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If required this formal document is available in an alternative format e.g. Braille, tape, disc, email or a larger font size. Please contact the Academic Quality Directorate.

University Responsibilities

- 1 This Employees' Expenses Policy sets out the operational details which apply to all the activities of the University and its related companies.
- 2 The University is publicly accountable for all of its expenditure (including reimbursement of personal expenses) and is required to comply with Bucks New University's financial policies and regulations.
- 3 In processing expenses claims, the University is required by HM Revenue & Customs to demonstrate that adequate controls are in place to ensure:
 - taxable expenses are identified
 - where appropriate, PAYE tax and National Insurance contributions are deducted before expenses are reimbursed
- 4 The procedures contained within this document aim to ensure that the University's position is safeguarded.
- 5 The University seeks to improve its processes and we are gradually moving towards online claims. We are at a transition stage and as testing and trialling is completed these online forms will become available to all employees. Announcements will be made at the appropriate time.
- 6 In the meantime where this document states 'payroll form or claim form', this should be taken as meaning either a paper copy, a typed downloadable form, or an on-line form.

Introduction

- 7 The information and instructions set out in this document are for the guidance of all University employees and others engaged in University business, external assessors/examiners and, where appropriate, students will be reimbursed for necessary expenses as prescribed in this manual. In the interests of value for money, claimants are expected to be prudent in their spending and delegated authorisers are expected to be diligent in their review and approval of expenses.
- 8 This policy sets out details for all employees to enable them to complete expenses claim forms and provide guidance to authorised signatories with regard to the approval of those expenses forms. They are intended to supplement and illustrate the rules on expenses set out in the University's Financial Regulations. In the case of any apparent conflict, the Financial Regulations shall prevail.
- 9 In the pursuit of fairness and consistency, this policy and procedures are to be applied to all expenses claimed regardless of the source of the income or budget area against which the expenses are charged.
- 10 Most of the expense arrangements set out in this policy avoid the need to deduct tax from expense payments and it is not therefore usually necessary for you to declare them on your own tax return. A few items may be taxable and where this is the case, appropriate arrangements will be made when processing the claims for the deduction of any tax necessary. However, should the University be subject to a claim from HM Revenue & Customs for tax and National Insurance contributions (NIC) arrears as a

consequence of non-compliance with these guidelines, the Faculty, Directorate or individual concerned will be liable to underwrite this extra cost.

- 11 Expenses documents form part of this policy together with instructions for using them. The forms can be downloaded from the Bucks website through Blackboard at <https://my.bucks.ac.uk>. Finance /Forms & Procedures.
- 12 Claim forms should be either typed and printed or submitted through the on-line portal as directed. The term 'Claim Form' for the purposes of this document can mean a paper form or an on-line form.
- 13 All claim forms must be received by the cut-off dates advertised. There will be no extension to cut-off dates. Any claim received after the cut-off date will be paid the following month. A table of cut off dates is available through Blackboard at <https://my.bucks.ac.uk>. Finance /Forms & Procedures. Cut-off dates may vary during a month where there official major religious or bank holidays.
- 14 Incomplete or unreadable forms will be returned and the normal payroll cut-off times will apply.
- 15 All employees authorised to sign payroll claims should ensure Finance holds an up-to-date signatory rights form signed by the budget holder. The claim will not be processed if we do not have up-to-date information. Some managers have automatic approval rights for online claims only. Managers who receive system generated emails have the signatory rights for that claim. To download a form go to the Bucks website through Blackboard at <https://my.bucks.ac.uk>. Finance /Forms & Procedures.
- 16 It is the responsibility of the budget holder or authorised signatory to check the claim details are accurate and to ensure the finance cost code is correct. Where you are required as part of your duties to authorise expense claim forms, you must ensure that the form is complete and complies with these guidelines. Under no circumstances should you approve incomplete or non-compliant forms. The authorised signatory must be senior to the claimant.
- 17 Claims should be made at the end of the month for the whole of that month. Where this is not possible due to being away from the University, please claim the following month. **Please note that expenses claims not submitted for more than three months will not be paid.**
- 18 Financial year-end is 31st July; claims relating to July or earlier **must** be submitted for August payroll.
- 19 Attach all supporting vouchers, or where prior approval has been given you may submit a scanned copy. Original receipts are required for accommodation, travel fares, personal meals, hospitality and any other items claimed. Credit card statements, booking, registration or application forms, cheque stubs, photocopied receipts etc do not qualify as receipts. The only exception is a copy of an Oyster statement is acceptable.
- 20 The University reserves the right to make changes to these guidelines from time to time and any amendments will be circulated to employees and made available on the University website.

- 21 Employees are reminded that the deliberate claiming of expenses to which a person is not entitled constitutes theft. In such cases, appropriate disciplinary action will be taken. Cases may also be reported to the Police.

Types of Expense

Travel

- 22 Journeys that are associated with courses, conferences, research, teaching, meetings and general University business, and which can involve accommodation and hospitality, are business trips. All business trips need pre-approval by the Budget holder before expenditure is committed, so you should therefore be aware of what the Faculty or Directorate approval requirements are. A business trip can last one or more days and can take place either within the UK or overseas.
- 23 Consideration will be given for any application for any reasonable adjustment for travel, where an employee has a declared disability.
- 24 Types of business journeys may include one or more of the following travel methods:
- Mileage – travel by private vehicle (motor vehicle, motor cycle or bicycle)
 - Rail fares
 - Bus, tram, underground and metro
 - Taxi fares
 - Petrol and hire charges of a hired car
 - Air fares
 - Ferry fares
 - Car parking
 - Tunnel tolls
- 25 Travel mileage and related expenses must be approved by the employee's line manager.
- 26 An employee may not approve their own travel and business expenses. Also, an individual may not have their travel and business expenses approved by a subordinate.
- 27 The line-manager authorising the claim must be satisfied that the entries are accurate and that the:
- the travel undertaken represents a valid business expense
 - an appropriate project description and level 6 code is present, where appropriate
- 28 All expenditure of University funds for travel and business related expenses must have prior approval by the line manager or budget holder. It is the travelling individual's responsibility to assure that this prior approval is obtained.
- 29 Full journey details should be included in the claim in order to allow proper and complete checking by the budget holder or authorised signatory.

Mileage - travel by private vehicle

- 30 All mileage claims are to be submitted online, unless prior permission has been given to submit a paper claim. Employees must be aware that by submitting a claim online

they are declaring the business mileage undertaken is accurate and undertaken with the approval of the line manager or other authorised budget holder.

- 31 Line managers should ensure the travel dates and cost codes are correct.
- 32 A mileage allowance will be paid if you use your own vehicle for business journeys. For longer journeys, employees should first consider whether using train travel or a hire car (Co-Wheels or equivalent) would be cheaper. Employees should share cars wherever possible.
- 33 Claims for mileage should be made monthly. Claims entered by the 13th and approved on or before the 15th of the month will be paid in that month.
- 34 The online portal will automatically reject claims which are over 3 months old. (see Time Limits).
- 35 Where authorising the claim from a different cost centre, the authorisation must be obtained from the appropriate budget holder.
- 36 Where any trip is to be charged between several different cost codes a separate entry must be input. Authorisation can be obtained via email, saved and retained for audit purposes.
- 37 Employees travelling between High Wycombe and Uxbridge should use the SU bus or a CoWheels car, wherever possible. Employees should only use their own vehicle in exceptional circumstances. Employees who choose to use their own vehicle, for convenience only, and where it can be shown that alternative cheaper transport was available, may not have their mileage reimbursed.
- 38 H M Revenue & Customs (HMRC) require that business travel is "wholly, necessarily and exclusively" for work purposes. HMRC offers the following guidance with regard to business travel expenses:

Business travel only covers the following two types of journey:

 - Journeys forming part of an employee's employment duties (such as journeys between appointments or to external meetings);
 - Journeys related to an employee's attendance at a temporary workplace.

Travel to an employee's normal place of work does not qualify as business travel.
- 39 If you travel from home to a destination other than your usual place of work, you should claim the **lower** of:
 - Travel from your normal place of work to the destination;
 - or**
 - Travel from home to the destination.
- 40 For the purpose of calculating mileage, a 'round trip' is defined as the total distance from home or base and back again, regardless of whether the return is the same day or a later date. Ensure you take the most direct and/or fuel economy route.
- 41 Where an employee is timetabled to work regularly on a different site, mileage can be claimed for the distance that is over and above the normal home to main base journey.
- 42 Personal vehicle mileage from home to your normal place of work should not be claimed online under any circumstances.

- 43 Any payment in respect of mileage from home to your normal place of work is taxable in accordance with HM Revenue & Customs rules. Mileage from home to your permanent place of work is not normally reimbursable, except in special circumstances and these claims will be dealt with separately.
- 44 Travel from home to work to attend an emergency call-out is regarded by the HM Revenue & Customs as ordinary commuting. It makes no difference if the journey takes place outside normal working hours. It may be regarded by the University as a claimable expense, however, the amount reimbursed will be taxable on the individual.
- 45 The University will periodically review the mileage rates paid for journeys. The University usually pays the rates recommended by HMRC, but are not obliged to do so. Mileage rates are set out in Appendix A.
- 46 Employees who use their own private vehicles must ensure that they are licensed and sufficiently insured to permit their vehicle to be used on University business. The University will not accept liability for any consequences arising from failure to do so. The University will not accept any liability for any injury or damage arising from the use of an employee's private motor vehicle, except where such injury or damage is directly attributable to a negligent act or default of the University. Employees should ensure that their vehicle is legally compliant and that the driver holds a valid driving licence for the vehicle.
- 47 The University is required to submit annual statutory reports regarding employee mileage and additional information may be requested from time to time. Failure to supply the information requested may mean your claim for reimbursement will be delayed or refused.

Motorcycle or bicycle

- 48 You may claim a mileage allowance if you use a private motorcycle or bicycle for business trips (see Appendix A).
- 49 If you are using your own motorcycle you must ensure that your insurance policy covers business use; see also 46) above.

Rail fares

- 50 Rail travel should normally be in standard class. Employees may travel first class but should only claim and will only receive reimbursement for the cost of a standard ticket; the employee must bear the additional cost.
- 51 Booking the train tickets you require for work can be done by you from a work or home computer on the Co-op train ticket site. Tickets can be purchased in advance through the University's current preferred operator, currently the Co-operative rail booking portal. For your personal log-in email traintickets@bucks.ac.uk.
- 52 The logon to the site is: <https://hbt.evovi.co.uk/>
- 53 Only in exceptional circumstances should a ticket be bought locally. Claims for reimbursement can then be submitted and should be accompanied by a receipt for the ticket and an explanation.
- 54 Claims can be made for journeys made with an Oyster card. Please attach a copy of your statement to your claim.

Bus, tram, underground and ferry

- 55 Travel costs associated with other forms of public transport can be claimed. You should obtain a receipt or retain your ticket. It is recognised that occasionally tickets are retained by ticket machines, so if you pay for several tickets it is important to indicate how many tickets make up the total claim. Please indicate if this is the case when claiming individual tickets costing £5.00 or more. Payments may be taxed if receipts are not provided for journeys costing more than £5.
- 56 On overseas trips you should ask for a receipt, however, where this has not been possible you may recover the cost of local transport as described above.

Taxi fares

- 57 Taxi fares for business journeys in the UK can be reimbursed. Approval must be obtained in advance from your line manager or budget holder. Taxis should only be used where other forms of transport is too costly or not practicable.
- 58 The full journey details must be recorded, stating both start and finish points and the reason for the journey. Most taxi firms issue receipts on request and should be obtained. You can only claim the cost of the trip. Any tip or gratuity to the driver must be borne by the employee.
- 59 Taxi fares incurred overseas may be claimed, please try to obtain receipts, particularly if you are paying more than £5.

Car hire

- 60 For longer journeys hiring a car may be cheaper than using your own car. Approval must be obtained in advance from your line manager. Car hire should be arranged through the University's approved supplier or where this is not possible, pre-booked and paid for by procurement card or obtain an invoice made out to Bucks New University.
- 61 The cost of additional fuel for a hire car can be recovered on presentation of a receipt.
- 62 The cost of hiring a vehicle normally includes insurance cover but it is advisable to check this carefully.
- 63 For overseas car hire, obtain an estimate of the cost and ideally pre-book through a travel or booking agent before you travel. Request receipts wherever possible.

Car parking, tolls and tunnel charges

- 64 Car parking charges incurred whilst on business journeys can be recovered. Tickets should be retained wherever possible, particularly if you have paid £5 or more.
- 65 Tolls and tunnel fees may be recovered. Receipts or tickets should be retained, wherever possible, particularly if you have paid £5 or more.
- 66 Congestion charges are reimbursable. Employees should consider the cost of the whole trip and establish whether a different mode of transport is more cost effective.
- 67 Parking tickets and other charges arising from illegal or inappropriate parking cannot be claimed. The employee or claimant must pay the charge.

Air travel

- 68 Flights should be planned in advance and pre-booked through the University's approved supplier.
- 69 Where there is demonstrable value for money for contracting out, for example internet travel deals, the employee should seek approval from the Procurement Department, prior to any booking being made. It may then be possible to pay by procurement card. If flights have been charged to an University procurement card a receipt must be obtained and passed to the cardholder who will need this for the purposes of statement checking and completing their procurement card log.
- 70 The class of ticket purchased will depend on circumstances:
- All flights taking less than 7 hours (flying time) – Economy ticket only
 - All flights taking more than 7 hours (flying time) – Economy ticket. The ticket can only be upgraded with the approval, in advance, by the employee's Senior Management Team member.
- 71 If pre-booking is not possible then claims can be submitted for the recovery of flight costs providing that the flights are of the type defined above and that original ticket stubs or receipts are submitted.
- 72 Employees who choose to, initially, cover the cost of the purchase of a flight must consider that reimbursement will be paid with the employee's pay at month end, and normal time limits apply. Employees who miss the cut off will be expected to wait until the next pay day.
- 73 Any bookings made for other family members, partners or friends must not be charged to the University but should be paid directly to the operator or booking agent.
- 74 Employees must not book flights with a more expensive airline to gain personal benefits such as air miles.

Accommodation and Food

Accommodation

- 75 Wherever possible accommodation should be pre-booked and paid via the normal University purchase order system or via a University procurement card. Costs for meals should be paid separately. Please be mindful of the distance the accommodation is from the employee's home. (See Appendix B)
- 76 You must always obtain an itemised bill or receipt at the time of checking out of a hotel even if it has been pre-paid.
- 77 If accommodation has been charged to a University procurement card a receipt must be obtained for this portion of the bill and passed to the cardholder who will need this for the purposes of statement checking and completing their procurement card log.
- 78 The University will pay for the cost of the room, evening meal and breakfast for each day, up to the limits detailed in Appendix B.
- 79 The University will not pay for lunches, snacks or drinks, or reimburse charges for items such as hotel bar bills, telephone calls (except on University business), newspapers, videos, laundry or other optional services. The exception is where travel

of more than 7 days is out of the country, as claim of up to £20.00 in total is allowable for laundry and / or dry cleaning.

- 80 The University may pay for telephone calls and internet charges where it can be shown there is a legitimate business reason.
- 81 The University will not reimburse for a spouse or partner accompanying the employee, unless it can be proven that such attendance was wholly, exclusively and necessarily incurred in the performance of the employee's duties and was necessary for University's business purposes.

Working Subsistence (Meals and snacks)

- 82 Employees who make business journeys from their normal place of work or are away from work on University business during the normal working day or for a period of less than 7.5 hours, are expected to pay for their own lunch, snacks and drinks.
- 83 Employees who are away on business trips or journeys which extend into the evening are entitled to claim subsistence costs. This will typically include the cost of a meal which should be supported by full receipts. See Appendix B for allowable rates.
- 84 Claims for alcohol will be disallowed.
- 85 Employees who are booked onto a seminar or other similar event, and the full cost of the event includes meals, the full claim is allowable.

Hospitality (Employees and Students)

- 86 All expenditures of University funds for hospitality and related expenses must have prior approval by the line manager or budget holder. It is the individual's responsibility to assure that this prior approval is obtained, as non-authorized claims may not be reimbursed.
- 87 Hospitality, which cannot be classed as business entertaining (see 90-93 below) should be fully supported by receipts. The University is required to declare this type of expenditure to HMRC as it is taxable. Care should be taken to ensure the expense is necessary for the performance of your duties as Directorates and Faculties will have to meet the cost of the resultant tax liability through a PAYE Settlement Agreement with HM Revenue & Customs.
- 88 Service charges automatically included in a bill may be reclaimed and reimbursed. Tips and similar gratuities up to 10 per cent of the bill are also eligible for reimbursement.
- 89 Claims for alcohol will be disallowed.
- 90 If, exceptionally, a claim includes: family members, partner or friends it will be treated as a taxable payment.

Business Entertaining

- 91 The University allows employees to entertain external 'customers', where the 'customer' is an external adviser, outside student, sponsor, or colleague from an external organisation involved in collaborative work, and where the prime object of the 'entertainment' is to foster new business or to continue existing business contacts. HM Revenue & Customs states that, for their purposes, such expenses will **normally** be allowable if the purpose was to discuss a particular business project. They **may** also

be allowable if the purpose was to maintain an existing business connection or to form a new one, even though no business was actually done. However, expenses are not allowable against tax if entertaining is really for social and not business reasons, even if some business topic happens to be discussed.

92 HM Revenue & Customs may ask for evidence to support business entertainment. If it cannot be supplied then the University may be required to pay tax on the expenses paid. To qualify for business entertaining the following must be followed:

- the ratio of University employees to customer must not exceed 3:1 in favour of our employees.
- the names of each person present (including the names of University employees)
- the organisation each person present represents
- the purpose of the entertainment
- the location

However, employees are warned that HM Revenue & Customs may seek further proof or apply other tests to confirm that an event was for genuine business purposes. The entertainment of existing students is unlikely to qualify as business entertainment.

93 We would only allow reimbursement of alcohol, where this is for business entertaining with externals only. Consumption should be kept to a minimum.

94 The University will not reimburse for a spouse or partner accompanying the employee, unless it can be proven that such attendance was wholly, exclusively and necessarily incurred in the performance of the employee's duties and was necessary for University business purposes.

Non-business entertaining

95 Only Heads of Academic Department and Administrative Directors can approve expenditure of University funds for non-business entertaining. It is the responsibility of the individual organising the event to ensure that this prior approval is obtained, as non-authorised claims will not be reimbursed. Non-business entertaining are events which take place primarily for the benefit of employees, and which may be paid for from University funds. This would include, for example, retirement functions and parties.

96 HMRC rules allow annual employees functions provided by employers, such as Christmas parties and summer parties that are open to employees generally, to be tax free where the total cost per head is less than £150 per annum. Claims in respect of entertainment / hospitality must be submitted immediately after an event has taken place, and a separate claim should be made for each event.

97 Any event should reflect the guidance in the University's Employee Alcohol and Substance Abuse Policy:

While the University recognises that colleagues may wish to socialise and celebrate together, alcohol is not necessary for this. Management and employees have a responsibility, in addition to their general duty, to ensure that the University is not brought into disrepute by the venue and/or activity chosen for work/social functions.

The consumption of alcohol at the place of work, during working hours is not permitted, other than on special occasions such as a reception of visitors, presentations or seasonal gatherings. On these occasions, prior permission of the Head of Department must be obtained and the provision should be moderated and complemented by a selection of non alcoholic beverages.

Employees who consume alcohol at University social functions or for the purpose of hospitality must have already finished work for the day or not be required to return to work.

Other

Home Insurance

98 The University will **not** reimburse any claim for additional insurance premiums payable to provide cover for University property temporarily removed to an employee's home. Most insurance companies will, at no additional cost, extend their cover to include University equipment, computers, etc kept at home. The University's own insurance policy will usually cover (subject to an excess) computers and other equipment anywhere in the UK. However, only items specified on the lists supplied by Schools to the Insurance section of the Procurement Department will be covered. The policy specifically excludes theft from unattended motor vehicles. The value of any data on a computer is not insured.

Telephones and internet connections

99 If you make business calls from home you may claim the cost of those calls but you must attach an annotated itemised bill to support your claim.

100 The cost of connection and other periodic rental charges will not normally be paid unless they are for a telephone or internet connection provided solely and exclusively for business use. The amount of rental and internet connection reimbursed will be subject to tax and national insurance contributions deductions as the amount reimbursed is regarded as a taxable benefit.

Subscriptions to professional bodies and societies

101 The University does not normally pay professional membership fees/subscriptions for individual employees. The only instances in which prior approval will be given by the PVC, Dean or the Head of Department as appropriate is when either it is a legal requirement of the post holder or where the claimant is paying for an institutional membership ie as the University's representative to that body. Full details, including the name of the relevant professional body to which payment has been made, and the exceptional circumstances supporting the claim, are both required to be entered on the Expenses Claim Form. A receipted invoice/subscription notice should be attached to the claim.

102 Employees may obtain tax relief via their tax code for annual subscriptions paid personally to certain approved professional bodies or learned societies, where the body's activities are relevant to the duties of the employment. You will need to apply to HMRC to obtain this relief. A list of qualifying bodies is available at the following link: <http://www.hmrc.gov.uk/list3/index.htm>

Books and Periodicals

- 103 Purchase of books and all items should be made through the correct Bucks New University purchasing process.
- 104 To avoid multiple purchase of the same books and periodicals these should be purchased through the Library in order they are registered centrally.
- 105 Subscriptions to journals or periodicals required for School, Research Institute or Administrative Service use must be paid for by raising a purchase order or the use of a Purchasing card. Such contracts should be with Bucks New University.
- 106 Where a course of study has been approved by Human Resources an allowance for the purchase of books or other publications is preapproved.
- 107 Exceptionally, where it is agreed the University can reimburse you for the cost of a book or subscription, they will be taxed at your rate of tax in accordance with HMRC regulations.

Courses and Conferences

- 108 Normal authorisation procedures should apply for external training courses, conferences and seminars. Courses and conferences should only be approved where these are relevant to the performance of the employee's duty.

There **may be** a tax liability on the employee where attendance was given as a reward or for personal education

- 109 Purchase of all items should be made through the correct Bucks New University purchasing process. Many courses are now only bookable and payable online; approval should be obtained by the budget holder and paid by using a University procurement card.

IT equipment, hardware and software

- 110 Purchase of all items should **only** be made through the correct purchasing process. No amounts will be reimbursed through expense claims.

Gifts to employees

- 111 It is not normal practice to provide University employees with gifts, however, provided the reason for making the gift is employment related, the value of the gift is modest, and a compelling business case can be demonstrated, it will be acceptable to charge the cost of the gift to the University.
- 112 A gift in cash or in gift form with a "money's worth" ("money's worth" being defined as something that is of direct monetary value to the employee, or something that is capable of being converted into money or something of direct monetary value to the employee) is taxable when it arises from an employment related activity. If, on the other hand, the gift is in the form of goods or services that have no money's worth, it is not taxable.
- 113 The provision of gifts to third parties is acceptable provided a supporting business case can be demonstrated, for example as part of a publicity campaign to encourage students to study at Bucks New University. Gifts made in this way should be modest and should be representative of the University.
- 114 Purchase of all items should **only** be made through the correct purchasing process.

- 115 Such gifts will be tax exempt in the hands of the individual receiving them provided:
- the gift is not made in recognition of, or in anticipation of, particular services being performed by the individual, and
 - the gift is not in cash or in vouchers that can be readily converted into cash, and
 - the total cost to the University of gifts given to a particular third party in a tax year does not exceed £50 (including VAT).

Miscellaneous Items

- 116 The University will reimburse costs associated with other miscellaneous items where it can be shown that the items purchased are required to carry out University business and where those items cannot be purchased through the normal University purchase order system. Where delivery of privately purchased items is required, this delivery should be to a University location, not a personal home address.
- 117 Costs incurred in the purchase of such items will need pre-approval at Directorate or Faculty level, and claims should be submitted as soon as possible after the purchase has been made, and providing all receipts, invoices, operating manuals and guarantees.
- 118 The University has a policy for the payment of relocation costs. Claims for expenses should be submitted through Human Resources. The rules regarding whether an individual employee shall be liable for tax on removal and relocation expenses are complex and potential implications for an employee should be discussed with Human Resources.

Business Advance

- 119 Expenditure relating to trips and events should be paid in advance by the usual University purchasing system or by procurement card. Out of pocket expenses should normally be met by the employee and claimed on an expense form after approval of the Budget Holder or authorised signatory.
- 120 The University does not expect anyone who incurs expenses whilst on University business to be out of pocket for any significant period. In the main advances are associated with overseas trips for accommodation, subsistence and internal travel that you are likely to have to pay whilst abroad, subject to a minimum of £200. Employees requiring an advance should complete a Business Advance form.
- 121 Request for a business advance should be taken into account when planning a trip or event, so it is important to understand the timing:
- Month 1 – The advance will be paid via payroll at the end of the month before the trip. Submit the claim in time to ensure it is included.
 - Month 2 – The trip takes place.
 - Month 3 – The business advance will be deducted from your salary via payroll, even if the expense claim has not been submitted.
- 122 Ensure your claim has been submitted by the 10th of Month 3 to ensure these are included in that months' pay.

- 123 Advances are made directly to the employee's bank account. Employees can then personally arrange for any foreign currency or traveller's cheques.
- 124 Employees can normally have one outstanding advance at any time. This should not create a problem unless you are undertaking 'back to back' trips and have insufficient time to complete and submit your claim between them. If this situation arises you should contact the Payroll Office immediately.

How to Claim your Expenses

- 125 There are a number of documents for use in connection with payment of expenses and copies of these forms are included at the end of this guide (see Appendix C). The forms can be downloaded from the Bucks website through Blackboard at: <https://my.bucks.ac.uk>. Finance /Forms & Procedures.
- 126 The following forms are available for download for use by University employees:
- Employees General Expenses Claim Form
 - Business Entertainment and Working Meals Form
 - Business Advance Request
 - Employees Mileage Claim – claims can only made through the online portal
- 127 Permission from the line manager or appropriate budget holder must be obtained prior to monies being spent.
- 128 Claim forms should be typed and then printed. The form should be completed in full and may be rejected and returned to the employee or line manager if any of the following is true:
- The shaded areas have not been fully completed.
 - The employee's payroll number is missing. (Printed on your payslip and ID card)
 - The full cost code is missing or incorrect
 - The form has not been signed or correctly authorised
 - Original receipts are missing
 - Illegible hand-written forms
 - Other incomplete information
- Further clarification of any claim may also delay payment.
- 129 Once the forms have been completed and signed they should be sent to Payroll. Please refer to the table of dates available on the Bucks website through Blackboard at: <https://my.bucks.ac.uk>. Finance /Forms & Procedures.

Appendix A: Millage Allowance

The allowance paid is to cover the cost of fuel and provides a contribution towards the other costs of running a car.

HMRC publishes regular updates in its advisory fuel rates. The University usually sets its reimbursement rates in line with HMRC advisory rates, but is not obliged to do so. The University will not set its rates above the HMRC advisory rates to avoid any taxable benefit arising on employees.

Bucks New University will also review its rates and decide whether there should be a change in the rates paid for mileage reimbursement. Mileage allowances paid can increase or decrease at any time. Employees will be notified in advance of any changes to the mileage rates to be paid.

Rates from August 2013

Vehicle	Engine Size (cc)	Rate per mile
Private car or van (Petrol)		45p
Private car or van (Diesel)		45p
Private car or van (Hybrid/Electric)		45p
Private motorcycle		24p
Company car (Petrol)	1401 – 2000	18p
Company car (Petrol)	Over 2000	26p
Company car (Diesel)	1601 – 2000	15p
Company car (Diesel)	Over 2000	18p
Bicycle		20p

Appendix B: Accommodation and Meals

The following is a guide upon prudent use of public funds, for levels of expenditure on overnight hotel accommodation in the UK and abroad. It is expected that employees will always obtain the best value possible; however, the University has set these limits to ensure controls are in place.

Accommodation

Accommodation and meals should be limited to reasonable amounts as shown below. Please note these are the maximum amounts available to be reimbursed, (including VAT). The amount reimbursed will be the lesser of the amount below and the actual expenditure. Full receipts must be provided in all cases to guarantee reimbursement.

Rates from 1 August 2013

Hotel / Boarding	UK (City Rate)	UK (Country Rate)	Overseas (City Rate)	Overseas (Country Rate)
Overnight stay	£150.00	£100.00	£150.00	£100.00

The University may refer to HM Revenue & Customs guidelines to establish reasonable expenses claimed: <http://www.hmrc.gov.uk/employers/wvsr-bench-2012.pdf>

Meals

Please note that these amounts are not allowances, but are the maximum amounts that can be claimed, including VAT. Receipts must be provided in support of claims for subsistence costs where it would be reasonable to expect a supplier to provide them. Claim the lesser of the amounts in the table or the actual expenditure. All claims must be supported by receipts.

Rates from 1 August 2013

Meals	Evening Meal (City Rate)	Evening Meal (Country Rate)	Breakfast	Overseas Daily amount (Based on 3 meals a day)
Overnight stay	£40.00	£32.00	£15.00	£50.00
Late Evening / Extended day over 7.5 hours	£40.00	£32.00	N/A	N/A

Appendix C: Forms

Employees General Expenses Claim Form

Use this form to pay:

- One-off expense reimbursements, other than mileage claims, for employees who are paid via Bucks New University's monthly payroll.

Do not use this form to:

- Pay any person who is not an employee.

Completing the form:

- Claimants must complete the form in full and attach all original and bone-fide receipts.
- It is the responsibility of the authorised signatory to check the claim details and ensure that the Finance code is correct before the claim is authorised.

Claimants should note:

- That payment will be made into the same bank account as their salary is paid into.

Business Entertainment and Working Meals Form

This form is not a claim form, but where appropriate should be completed and attached to the Employees General Expenses Claim Form.

Use this form to support claims / invoices for:

- All entertainment claims
- Working lunches (and other working meals)

Do not use this form where claims are for:

- Reclaiming normal expenses, such as a meal taken whilst away on University business that does not include entertainment.
- Reclaiming other items of expenditure.

Completing the form:

- The rationale for the event is very important. These details inform the considerations undertaken about deductions and how the payment should be treated. Please provide full details, including:
 - where the event took place
 - the time of day
 - what the event was for
 - who was present and the institutions they represent
- HM Revenue & Customs requires this information to be stated clearly by the claimant to validate that it is not subject to the deduction of tax. It is therefore important to state this within the event purpose detail.

- The distinction between a working lunch and entertainment is as follows:
 - A working lunch may only be reclaimed without deductions where:
 - The refreshments are light, ie sandwiches, biscuits, hot or cold nonalcoholic drinks
 - The refreshments are taken in the place where the meeting is held. In other words, this is a break in the meeting only.
- Legitimate entertainment is where an external customer is entertained by employees for the purpose of discussing business.
- It is the responsibility of the line manager to check all the details on the form are correct and ensure that the appropriate finance code is correct before the claim is authorised.