



BUCKINGHAMSHIRE
NEW UNIVERSITY

EST. 1891



Employees' Expenses Policy

Contents

| | |
|--|----|
| Purpose | 3 |
| Applicability and Scope | 3 |
| General notes for claimants | 3 |
| Contacts | 4 |
| Types of Expense | 5 |
| Business Travel | 5 |
| Mileage - travel by private vehicle – car, van or motorcycle | 5 |
| Mileage Rates | 7 |
| Rail and Underground fares | 7 |
| Underground only or Oyster Card | 8 |
| Bus, tram, ferry | 8 |
| Taxi fares | 8 |
| Car hire | 8 |
| Car parking, tolls and tunnel and other charges | 9 |
| Air travel | 9 |
| Travel incidentals | 10 |
| Holidays linked to a University trip | 10 |
| Trip Cancellations & Refunds | 10 |
| Accommodation and Food | 10 |
| Hotels | 10 |
| Meals and Subsistence – Overseas | 11 |
| Business Entertaining | 13 |
| Training, Courses and Conferences | 15 |
| Business Expenses Advance | 16 |
| Exclusions | 16 |
| Books and Periodicals | 16 |
| IT & telephonic equipment, hardware and software | 17 |
| Specialist Clothing | 17 |
| Subscriptions to professional bodies and societies | 17 |
| Formal Business Meetings on site | 18 |

| | |
|---|----|
| Social Functions | 19 |
| Home Insurance..... | 19 |
| Gifts..... | 19 |
| Relocation Costs..... | 21 |
| How to Claim your Expenses..... | 21 |
| APPENDIX A: Payroll and HR Timetable | 23 |
| APPENDIX B: Business mileage – how to calculate and claim | 24 |
| Examples - How to calculate the mileage you can claim for your round trip. | 26 |
| APPENDIX C: Workplace | 28 |
| Appendix D: Equality Impact Assessment..... | 30 |

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Purpose

1. This policy provides guidance for employees who incur work related expenditure about both the expenses that they can reclaim and the process by which they can do so.

Applicability and Scope

2. This policy sets out details for all employees so that it is clear which types of expenditure will be covered by University funds and which are outside that scope. This policy will enable employees to complete their expenses claim and provide guidance to authorised signatories with regard to the approval of those expenses.

General notes for claimants

3. The University expects all expenses to be wholly, necessarily and exclusively for business purposes.
4. The University and its subsidiaries (the “University”) expect personal business expenses to be made via Business Connect Expenses. A reimbursement claim will be declined where the correct procedure has not been followed.
5. All expenditure requires pre-approval by the Budget Holder or authorised signatory before expenditure is committed.
6. All claims of any value (with the exception of mileage) must be supported by a valid receipt. Claims not supported by a receipt will be rejected.
7. Business trips which involve travelling abroad or require an overnight stay in the UK, should be fully costed and be approved on Business Connect Travel and authorised in advance. Line-managers authorising the request must be satisfied the travel to be undertaken represents a valid business expense and the entries are accurate.
8. The correct purchasing method for any item must be adhered to. Claims will be rejected if University policy and procedure is not followed.
9. Payment of expenses is monthly at the same time as month end pay and will be processed in line with the normal payroll cut-off dates. All dates are also published on the Bucks Employee Network (BEN) and in Appendix A. Any claim input after the cut-off date will be paid the following month.
10. An expense claim must be completed and approved in the Business Connect workflow within three months (90 days) from the date the expense was incurred. It is the employee’s responsibility to ensure that their manager approves the claim. After this date claims will be rejected.
11. The University will only reimburse employees the actual cost of an allowable, business expense.

12. Types of expense are set up on Business Connect. Where a type is not shown, e.g. air travel, this means it cannot be claimed through this avenue. Do not use another category. All claims are checked, and it will be rejected.
13. Payments made in currencies other than sterling should be converted to sterling using the bank conversion date or the amount on your credit card statement. The amount will be checked to an agreed tolerance level.
14. It is the responsibility of the approved line manager or budget holder, or other authorised signatory to check that each claim's details are accurate, the correct expense type has been claimed and the corresponding receipt is attached to the claim. Under no circumstances should you approve incomplete or non-compliant claims.
15. All purchases are the property of the University and should be returned to stock when no longer required. Removal of items will be treated as theft.
16. Any claims not adhering to these procedures or that do not contain acceptable explanations will be rejected by Payroll via workflow back to the claimant for additional information and re-submission, if still appropriate.

Contacts

17. If an expense item being contemplated is not included in this document, or an employee has a query relating to the payment of expenses under these procedures, the matter should be referred, in the first instance, to the Payroll Manager who may thereafter refer to the Finance Controller.

Payroll Manager: payroll@bucks.ac.uk

Documents and information required for your claim

18. Attach a scanned copy (pdf) or photograph of your receipt uploaded to Business Connect in support of your claim.
19. A valid receipt should include:
 - a. Vendor name and address
 - b. Breakdown of items
 - c. Date of transaction
 - d. Total amount due
20. Printouts of online bookings with full details and costs and proof of payment of items purchased may be accepted.

21. A list of documents which do not qualify as a valid receipt and will be rejected:
 - a. credit card statements
 - b. booking, registration or application forms
 - c. debit/credit card slips which do not show the item purchased
 - d. cheque stubs

Types of Expense

Business Travel

22. Business travel occurs when an employee is required to travel in the performance of the duties of their employment. Journeys that are associated with courses, conferences, research, teaching, meetings and general University business, and which can involve accommodation and hospitality, are business trips.
23. After a business trip has been approved by your line manager you will need to book your rail, flight and accommodation, car hire etc.
24. Travel outside the UK must be booked via the approved travel supplier, which is Key Travel.
25. UK travel should be booked via the most economically advantageous method, which may be Key Travel.
26. The benefits of using Key Travel are that carbon emissions can be measured for all trips, in order that the University is compliant with its reporting responsibilities, and travellers can be tracked internationally to ensure their safety.
27. Where a trip is to be charged between several different departments a separate entry must be input for each cost code but can be included on the same claim. The claim will be directed to the appropriate manager(s) for authorisation.

Mileage - travel by private vehicle – car, van or motorcycle

See Appendix B for

- full terms and conditions for business mileage
 - how to calculate your claim
 - input guidance notes
28. A mileage allowance will be paid if you use your own vehicle for approved business journeys only. For longer journeys typically over 100 miles, employees should first consider whether using public transport, rail travel or a hire car (Co-Wheels or equivalent) would be cheaper. Employees should share cars wherever possible.

29. Prior Business Connect approval is not required for business mileage; however, an employee must seek prior permission from their line manager for the journey to be undertaken. Employees must be aware that by submitting a claim they are declaring the business mileage undertaken is accurate and undertaken with the approval of the line manager or other authorised budget holder.
30. Line managers authorise business mileage on Business Connect. They will also have the opportunity to reject or question claims.
31. Employees should only claim for the most direct route. When required to do so the University uses AARoutemaster to calculate route distances. The University will not pay for an extended route, where it was the employee's choice to take an alternative route for whatever reason. Please note that a number of journeys to and from University premises and frequently visited destinations have pre-set mileages within Business Connect and these should be used.
32. Employees travelling between High Wycombe and Uxbridge should use the Student Union bus. Using their own vehicle should only be considered if:
- The above transport was not available
 - The above transport was impractical because of timing or frequency (you may be asked to provide the evidence)
 - Heavy equipment was being transported.
33. 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.
34. Travel from home to work is regarded by the HMRC as ordinary commuting and is not claimable. It makes no difference if the journey takes place outside normal working hours. Management retain the discretion to reimburse mileage that takes place outside normal working hours in exceptional circumstances, subject to pre-approval by the line manager.
35. 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 from home or temporary residence to an employee's normal place of work does not qualify as business travel.
36. Employees who regularly work on multiple sites should be assessed to establish whether travel between the sites is business or normal commuting - **see Appendix C for a full**

definition. Where it is determined that the travel is normal commuting, travel or mileage claims will not be accepted. If you are unsure as to whether or not you are entitled to claim, please contact your HR Business Partner in the first instance.

37. Employees who use their own private vehicles on University business must ensure that their insurance cover extends to business use. Line Managers are expected to ensure a member of staff is fully covered before the trip takes place. Please note that any related cost for business insurance is not separately claimable from the University; this is included in the mileage reimbursement rate. The University reserves the right to inspect the employee's insurance documentation. No liability for claims made against employees who fail to take out appropriate insurance can be accepted.
38. Employees must additionally ensure they hold the relevant and valid driving licence and/or permit. The University reserves the right to inspect the employee's licence or permit.
39. Employees should also ensure that their vehicle is legally compliant and that the vehicle is roadworthy, and the statutory tests are up to date. The University reserves the right to inspect the employee's MOT certificate.
40. The University takes the safety of its employees seriously therefore employees should ensure they are fit to drive, whether using their own or a University vehicle.

Mileage Rates

41. Employees using their own vehicles on University business will be paid a mileage rate. The allowance paid is to cover the cost of fuel and provides contributions toward the other costs of running a vehicle. The University sets its reimbursement rates with regard to, and not exceeding, HMRC advisory rates:

| From tax year 2011 to 2012 onwards | First 10,000 business miles in the tax year | Each business mile over 10,000 in the tax year |
|---|--|---|
| Cars and vans | 45p | 25p |
| Motor cycles | 24p | 24p |
| Bicycles | 20p | 20p |

Rail and Underground fares

42. Rail travel should be in standard class.
43. Please refer to the instructions on BEN at Finance/Procurement/Business Travel: <https://ben.oak.com/Home/Index/c8c777cb-d66d-4e37-95bf-1b6f212d6402>

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| Rail UK and Rail & Underground | via Key Travel where appropriate | book as far in advance as possible to get the cheapest rates (tickets can be released up to 12 weeks prior to departure). |
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Underground only or Oyster Card

44. Employees using the London Underground or other Metro system will be reimbursed. The claimant must ensure the ticket is valid for the journey claimed. Journeys paid for using contactless methods will be reimbursed on submission of valid supporting documentation (e.g. Oyster card statement or bank statement).

Bus, tram, ferry

45. Travel costs that are associated with this type of public transport can be claimed.

Taxi fares

46. 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 are too costly or not practicable. The use of effective public transport or courtesy buses is encouraged whenever possible.
47. 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.
48. Taxi fares incurred overseas may be claimed, please try to obtain receipts.

Car hire

49. For longer journeys typically in excess of 100 miles, hiring a car may be cheaper than using your own car. Approval must be obtained in advance from your line manager.
50. The cost of additional fuel for a hire car can be recovered on presentation of a receipt. Please make it clear on the expense claim that the fuel is for a hire car.
51. The cost of hiring a vehicle normally includes insurance cover but it is advisable to check this carefully. If in doubt insurance can be added to our corporate policy for the journey but must be agreed with procurement before travel for this to be valid.

52. For overseas car hire, obtain an estimate of the cost and ideally pre-book through Key Travel before you travel.

Car parking, tolls and tunnel and other charges

53. Car parking charges incurred whilst on business journeys can be reclaimed. Tickets or a receipt must be retained and attached to your claim.
54. The University does not expect employees to drive into areas where an additional congestion charge is payable. The University will not reimburse congestion charges except in exceptional circumstances, e.g. where the vehicle is required to collect or deliver equipment and the journey could not be completed using public transport.
55. Congestion charge fines, parking tickets and other charges arising from illegal or inappropriate driving/parking cannot be claimed. The employee or claimant must pay the charge.
56. Speeding and other fines will not be reimbursed by the University.

Air travel

57. Submit a travel request form through Business Connect to seek approval for the trip. Once approved you will be redirected to Key Travel to book your flight via an approved booker. Costs for excess baggage to carry University items, must be booked at the same time.
58. Flights should be planned in advance and pre-booked through the University's approved supplier which is Key Travel. Key Travel will seek to offer the most cost-effective route. The University will not pay for a more costly direct route, where a split route is cheaper.
59. Where a single flight duration is over 6 hours, a quotation for an upgrade to Business or Premium can be obtained. The main Budget holder can approve an upgrade in writing where there are medical reasons for the upgrade. The employee should attach the evidence as part of their claim.
60. First class travel will not be allowable.
61. The University does not meet the travelling costs of non-University employees.
62. The University will not pay for the purchase of additional luggage, unless this is to carry University items, in which case the luggage becomes the property of the University. This can be claimed via Business Connect Expenses.
63. Air travel cannot be claimed via Business Connect expenses. Tickets bought outside of the approved process will not be reimbursed, without prior approval.
64. Employees must not book flights with an airline to gain personal benefits such as air miles.

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| All flights – International | via Key Travel | In exceptional circumstances will claims for air travel booked personally be reimbursed - a full explanation will be required for not following the University process. Persistent breach of University procedures in this regard will be considered a disciplinary issue. |
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Travel incidentals

65. The University will reimburse the cost of the following, where they are required for business use:
- Travel Visa – the cost of obtaining a visa needed for travelling abroad on behalf of the University.
 - Vaccinations needed for working abroad on behalf of the University
 - The University will reimburse charges for business telephone calls and internet charges, where these can be clearly identified as business related from the employee's personal bill.
 - Currency exchange charges.

Holidays linked to a University trip

66. Where an employee takes holiday linked to a University trip, the University will reimburse travel up to the amount that would have cost had the employee travelled at the times, and from the destinations, required to complete the activity only.
67. Where the trip has been booked via Key Travel, the employee must refund the University the excess cost.

Trip Cancellations & Refunds

68. Where it is no longer possible to take a business trip, the traveller is responsible for notifying the supplier and obtaining a refund. This should be done as soon as possible to avoid cancellation charges. The University will not reimburse cancellation charges unless exceptional circumstances apply.
69. Unused tickets must never be destroyed as refunds are usually possible (subject to the type of ticket purchased and any ticket rules / restrictions).

Accommodation and Food

Hotels

70. Hotel and other accommodation should be booked through the University's approved supplier which is Key Travel.

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| All Accommodation – UK and international | via Key Travel | in exceptional circumstances will claims for accommodation booked personally be reimbursed - a full explanation will be required for not following the University process. Where Key Travel cannot price match a booking, please contact Procurement, Finance or Payroll in advance of departure to obtain an approval notice for alternative booking. Persistent breach of University procedures in this regard will be considered a disciplinary issue. |
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- 71. 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 or will be paid on invoice via Key Travel.
- 72. The University may pay for telephone calls and internet charges where it can be shown there is a legitimate business reason. These must be itemised on the bill.
- 73. The University will not reimburse charges for items such as hotel bar bills, hotel room mini-bar, newspapers or other optional services.
- 74. 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. This is exceptional.

UK only

- 75. The University will not pay for accommodation where it is reasonably expected the employee can travel home. Please be mindful of the distance the accommodation is from the employee's home, as accommodation close to home may be taxable.

Overseas only

- 76. The University will not pay for laundry. The exception is where travel is of more than 7 days out of the country, a claim of up to £20.00 in total is allowable for laundry and / or dry cleaning. A receipt or bill must be obtained.
- 77. The University will not normally pay for additional room service charges, but where this is for service for meals service only, such a claim may be allowable, where it can be shown that that an individual may be at risk otherwise.

Meals and Subsistence – Overseas

- 78. Service charges automatically included on a bill may be reclaimed and reimbursed. Other optional tips and similar gratuities are not allowable.

- 79. Alcohol is not reimbursable.
- 80. The University will not pay for guests, where this cannot be classified as Business Entertaining.
- 81. The University does not pay for refreshments for the normal working environment or workspace. It is expected that staff will pay for their own refreshments or operate a 'tea kitty' or similar within the office.

Meals – UK Overnight Stay

- 82. An evening meal and breakfast can be claimed in respect of an overnight stay in the UK. All receipts should be fully itemised.
- 83. Lunch can be claimed where the trip extends over 36 hours.
- 84. Alcohol is not reimbursable
- 85. The University will not pay for additional snacks or drinks, unless it can be shown this is for medical reasons.

Working Subsistence – UK

- 86. 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 10 hours, including travel, are expected to pay for their own lunch, snacks and drinks.
- 87. Employees who are away on business trips or journeys which extend into the evening or over 10 hours, including travelling time, are entitled to claim subsistence costs. This will typically include the cost of one modest meal which should be supported by full receipts.
- 88. Claims for alcohol will not be reimbursable.
- 89. Employees who are booked onto a seminar or other similar event and the full cost of the event includes meals, the full claim of the seminar is allowable, but additional subsistence claims during the period of the seminar will be rejected.
- 90. Occasionally an event may not provide meals and the employee may be required to purchase on-site food. If the event lasts more than 5 hours, excluding travel, a claim for this will be restricted to £7.00.
- 91. Subsistence whilst on University business can be claimed. All receipts should be fully itemised. The cost of meals should be in line with UK limits when converted to GBP.

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| The cost of one meal including a soft drink may be claimed if a business trip takes you away from your normal place of work for a period of more than 10 hours but does not involve an overnight stay. One of the following: | MAX £ |
| For part of a day and under 10 hours | £ - |
| For part of a day and over 10 hours – one meal or cost of food items not exceeding | £ 7.00 |
| The cost of meals including a soft drink may be claimed if a business trip takes you away from work for an extended period, including an overnight stay – where all 3, or 2 of the 3 meals are taken the overall cost should not exceed the combined totals. | |
| Lunch | £ 10.00 |
| Dinner | £ 18.00 |
| Breakfast (where the hotel rate does not include breakfast) | £ 7.00 |

Personal meals – Overseas

92. Breakfast, lunch and evening meal can be claimed. All receipts should be fully itemised. The cost of meals should be in line with UK limits when converted to GBP.

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| The cost of a meal including a soft drink may be claimed for a business trip overseas, which includes an overnight stay. Where all 3, or 2 of the 3 meals are taken the overall cost should not exceed the combined totals | MAX £ |
| Lunch | £ 10.00 |
| Dinner | £ 18.00 |
| Breakfast (where the hotel rate does not include breakfast) | £ 7.00 |

Business Entertaining

93. 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. *HMRC 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.*

- The location could be on-site or off-site
- Business Entertaining expense claims must contain full details of the event, including names of those present.

94. HMRC 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.
 - 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
95. However, employees are advised that HMRC 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.
96. We would only allow reimbursement of alcohol, where this is for business entertaining with externals only. Consumption should be kept to a minimum and claims that appear excessive will be rejected.
97. 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. Further evidence may be requested.

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| The cost of meals for University staff and visitors where the purpose is that of Business Entertaining only . The cost of alcohol can be met, where this is necessary part of the entertaining. | Maximum per person |
| Business Entertaining – including drinks | £30.00 |

98. Management retain the discretion to reimburse Business Entertaining claims in excess of this amount, subject to pre-approval by the line manager.

Informal meetings or ad hoc meetings with guests

99. These expenses will attract a taxable charge on the department as they are not deemed to be Business Entertaining. Cost should appropriate for the University requirement. Heads of Departments should be mindful of this when approving claims.
100. Claims can be made on Business Connect under guest entertaining. All attendees' names must be shown on the claim.
101. Meetings between University employees only are not reclaimable.

Student and external hospitality – on site - e.g. Student Open Days, Graduation etc

102. Only Heads of School and Professional Services Directors can approve expenditure of University funds for hospitality (subsistence that is not business entertaining). It is the responsibility of the individual organising the event to ensure that this prior approval is obtained.
103. Hospitality 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.

Training, Courses and Conferences

104. If funding is required for the purposes of Continued Professional Development (CPD) then in the first instance you should refer to the procedures for guidance on Blackboard under Employees Learning Development, complete an application form and send to Human Resources. More information is available at this link:

<https://ben.oak.com/Home/Index/043e4cdf-f214-4705-b296-a9a0012a431f>

105. Once the external training course, conference or seminar has been approved, your place can be booked, or Human Resources will do this for you.
106. Human Resources may approve an allowance for the purchase of books and other study materials.
107. Other training and study costs are not available to claim on Business Connect Expenses and should be procured through the correct Bucks New University purchasing process.

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| Course registration costs, conferences and seminars | Employee Personal Study | Must be approved by Human Resources (HR) and evidence attached to claim. |
| Training seminars and conferences | | |
| Books for personal study only | | |
| Travel & Mileage | | |
| Conference and accommodation combined | | |

108. Other training and study costs are not available to claim on Business Connect Expenses and should be procured through the correct University purchasing process.

Eye Tests and Eye Glasses

109. The reimbursement of eye tests and/or associated aids are assessed and administered by the Health and Safety team. Please contact them for an assessment of your needs.

110. If reimbursement is approved, you can claim via Business Connect Expenses.

Business Expenses Advance

111. Expenditure relating to trips and events should be paid in advance by the usual University purchasing system, Key Travel or by procurement card. Out of pocket claimable expenses should normally be met by the employee and claimed via Business Connect.

112. 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 subsistence and internal travel that you are likely to have to pay whilst abroad. An advance may be given where these expenses are estimated to exceed £250.00 on a single trip.

113. Employees requiring an advance should apply for an advance via Business Connect Expenses.

114. A 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.

115. Ensure your claim has been submitted by the cut-off date for that month to ensure these are included in that month's pay.

116. Advances are made directly to the employee's bank account with their month end pay. Employees can then personally arrange for any foreign currency.

117. Employees can normally have only 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 Manager immediately.

Exclusions

Books and Periodicals

118. Purchase of books and all items should be made through the correct University purchasing process. To avoid multiple purchase of the same books and periodicals these should be purchased through the Library in order they are registered centrally. As such there is no facility to claim via Business Connect.

119. Subscriptions to journals or periodicals required for schools, research or administrative services must be paid for via Library services or purchase order.
120. Employees must not seek reimbursement of the cost of books purchased via Amazon or other online retailers. If you require the purchase of an item via one of these methods or similar, you should do so through Library Services.
121. Where a course has been approved by Human Resources and allowance for the purchase of books or other publications is pre-approved, the cost of training materials, books etc can be claimed up to limits provided.

IT & telephonic equipment, hardware and software

122. Purchase of all items should **only** be made through the correct purchasing process and in agreement with DTS. No amounts will be reimbursed through an expense claim. A reimbursement claim will be declined where the correct purchasing procedure has not been followed.
123. Claims for equipment / software are not available on Business Connect Expenses.

Specialist Clothing

124. If your job requires you to have specialist clothing or footwear, this should be purchased via Business Connect purchasing system. Please note that in order to qualify as specialist business clothing each item must have the proprietary logo or image embedded in a non-removal way (e.g. embroidered). Generic non-badged clothing must not be provided free of charge to staff.
125. Claims for clothing are not available on Business Connect Expenses.

Subscriptions to professional bodies and societies

126. The University's position with regard to staff personal membership of professional bodies and academic and learned societies is that this is a personal liability and should not be charged to any funds administered by the University. The University does not pay professional membership fees/subscriptions to non-qualifying bodies.
127. The University will pay a professional membership, where this is requirement of the job role and membership is included in the employee's contract of employment. Where professional body membership fees are reclaimed via expenses, individuals should not also claim tax relief on these costs via their tax code. Subscriptions may be viewed as a taxable benefit by HMRC.
128. Claims for other personal general subscriptions or memberships are not available on Business Connect Expenses.
129. Employees may obtain tax relief via their tax code for other annual subscriptions paid personally to certain approved professional bodies or learned societies. You will need to apply

to HMRC to obtain this relief. A list of qualifying bodies is available at the following link: <https://www.gov.uk/tax-relief-for-employees/professional-fees-and-subscriptions>.

130. Subscriptions or memberships that are ex officio (i.e. associated with a role rather than an individual) should be paid by the University. Departments are able to subscribe to professional associations or similar organisations on a corporate basis where the reason for the subscription is to obtain access to professional literature, journals, advice, etc. Corporate membership must be in the name of the University and paid for directly by the University, and the membership address must be University premises.
131. An employee should not pay for an institutional membership - i.e. as the University's representative to that body. You should apply to Procurement giving details of the relevant professional body and membership details. Procurement will then advise how corporate membership should be obtained. This will normally be via a purchase order.
132. There may be circumstances where only a personal subscription is available for a specific business purpose or activity, for example membership is required for attendance at a conference, publication in a journal, for obtaining information or participation in a discussion group. Normally the University should purchase these subscriptions. Where this is not possible the University will not reimburse a staff member where prior authorisation has not been obtained from Finance or Procurement.

Formal Business Meetings on site

133. Business meetings are formal internal meetings which require minutes to be taken and are formally documented.
134. It should be considered very carefully whether catering is necessary for these meetings. Catering can only be provided where it is necessary to hold a meeting during a normal meal-time e.g. (Breakfast – before 9am, Lunch-time 12noon to 2pm, Evening after 6pm).

(Evidence may be required, as the University is required to declare this type of expenditure to HMRC. Care should be taken to ensure the expense is necessary for the performance of the business as Directorates and Schools will have to meet the cost of the resultant tax liability through a PAYE Settlement Agreement with HMRC, if it is deemed to be a non-trading expense).

135. All expenditures of University funds for internal business meetings must have prior approval by the budget holder.
136. Other hospitality, which cannot be classed as business entertaining is not permitted The University is required to declare this type of expenditure to HMRC as it is taxable.
137. Alcohol is not permitted at these meetings.
138. Reimbursement for this expenditure is not available via a Business Connect expenses claim.

Social Functions

139. Employee celebratory functions that are open to all employees must be specifically agreed by UET and at a level that will not exceed a total cost per head of £150 per annum. The costs of separate events are aggregated throughout the year. Bookings must be made using University purchasing processes only. Any one function should not exceed £35.00 per person.
140. Any event should reflect the guidance in the University's Employee Alcohol and Substance Abuse Procedures.
141. Office events that are not University business activities, will not be paid out of University funds, unless agreed by UET:
- Office Christmas lunches/parties
 - Leaving parties
 - Celebration parties & events
 - Term end socials – small groups of employees and students
142. It is expected that departments who wish to hold such functions should arrange for employees to pay for the cost.
143. Managers who choose to pay for the party and related costs cannot claim this as a business expense.

Home Insurance

144. 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.
145. The University's own insurance procedures 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 and Directorates to the Procurement Department will be covered. The procedures specifically exclude theft from unattended motor vehicles. The value of any data on a computer is not insured.

Home telephones and internet connections

146. The cost of connection and other periodic rental charges will not be paid.

Gifts

147. All gifts to employees are personal costs and must not be funded by the University; such a gift would risk creating a taxable benefit on the recipient.
148. Examples of personal gifts are:

- To mark occasions; weddings, baby showers, leaving gifts, exam successes.
 - Christmas and birthday gifts.
 - A gift given for recognised work.
 - These cannot be classed as business costs and must be paid for personally. It is usual for departments to carry out an office collection.
149. These cannot be classed as business costs and must be paid for personally. It is usual for departments to carry out an office collection.
150. The policy and procedures for employees receiving gifts are set out in the Financial Regulations.

Prizes to Employees

151. Note the giving of competition prizes to employees may incur a tax liability on the individual (even if the University has not paid for the prize). In these circumstances, guidance should be sought from Finance, before any arrangement is undertaken.

Giving Gifts to Others

152. The University's standard procedures is NOT to offer gifts to customers or clients unless these are an integral part of the University's service and available to the general public. However, 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 the University. Gifts made in this way should be modest and should be representative of the University, e.g. contain the University logo.
153. 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).
154. Finance should be made aware of any purchases made as gifts.
155. Claims for gifts are not available on Business Connect.
156. The University Anti-Fraud and Corruption policy provides clear guidance on accepting gifts and hospitality is located at: [Anti-fraud and Corruption Policy \(bucks.ac.uk\)](https://bucks.ac.uk/anti-fraud-and-corruption-policy)

Reward and Long Service

157. Human Resources administer these schemes and must be consulted for all proposed payments of this nature. Some of these payments are a taxable benefit and must be recorded and accounted for as such. The University will meet the tax costs arising from these awards.

Relocation Costs

158. The University has a procedure for the payment of relocation costs, forming part of the employment agreement managed by the Human Resources (HR) team and claims for expenses should be submitted through HR. 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 HR.

Voluntary Work and Expenses

159. The University allows employees to undertake two days fully paid to undertake voluntary work. As this is personal choice the University will not pay for any expenses incurred on those two days. See also the Volunteering Policy: [staff_volunteering_policy.pdf \(bucks.ac.uk\)](https://bucks.ac.uk/staff-volunteering-policy.pdf)

How to Claim your Expenses

160. Obtain permission from the line manager or appropriate budget holder prior to monies being spent.
161. Submit your travel request application for approval if appropriate via Business Connect Travel Request Form.
162. All University employees must claim their expenses via Business Connect Expenses. All receipts must be uploaded and attached to your claim.
163. Additional comments should be added to the claim in Business Connect where appropriate.
164. The claim will be rejected by your Line Manager if:
- further clarification of your claim is required - ensure you add the reason for your claim and any other explanation notes;
 - the receipt has not been attached or the receipt does not match the claim;
 - the expense is not reimbursable;
 - for mileage claims, details of the journey, reason for journey and start and end destination details are missing;
 - the wrong expense type has been chosen in the required field;
 - the incorrect work-order (department and project code) has been chosen.
165. All claims are reviewed by Payroll. The claim will be rejected by Payroll if your Line Manager has missed any of the above checks and Payroll needs further clarification.

166. If your claim is rejected at any stage you will receive notification via Business Connect. You must then log onto Business Connect and amend the claim as detailed in the comments on the claim. It is important this is done promptly so the claim can be paid as per the originally envisaged timescales.
167. When Payroll reject a claim they will state the reason and Payroll may follow-up with a separate email and copy in the line-manager.

APPENDIX A: Payroll and HR Timetable

[Payroll \(ben.oak.com\)](http://ben.oak.com)

APPENDIX B: Business mileage – how to calculate and claim

Enter the:

- date of travel, number of miles by choosing 'OTHER' or choose one of the pre-calculated rates – pre calculated rates should be used where listed irrespective of the route actually taken due to personal preference;
- the start postcode or place and destination postcode or place;
- reason for the travel.

General Tab

Expenses

1 - General 2 - Expenses 3 - Summary

General

Status
Ready

Resource
R007520
Jeanette Clare Dunlap

Claim Type*
Expenses

Purpose*
Meeting at Aylsbury College HP11 2JZ to HP27 1AA

Comment
Meeting to discuss new partnership arrangement with xxxxxxxx on [Date]

Next step

- Status is 'Draft' change to 'Ready' before final submission on the summary tab.
- Purpose - enter the starting postcode and destination postcode and/or places.
- Copy comment for use on next tab.
- Comment – add the reason for the expense claim.

Expenses Tab

| Expense items | | | | | |
|--------------------------|------------------------|------|--------------------------|---------|--------|
| <input type="checkbox"/> | Expense type | PD | Description | No/Base | Amount |
| <input type="checkbox"/> | Business Mileage - Car | E003 | [enter reason for claim] | 0.00 | 13.59 |
| Σ | | | | 0.00 | 13.59 |

Add Delete Copy

Expense details

Expense type
Business Mileage - Car

Position
Finance Operation Manager

Description
[enter reason for claim]

Mileroutes
HWAC
H. Wycombe to Aylsbury College

Other routes mileage
0.00

Date*
5/31/2018

Journey
30.20

Rate per mile
0.45

Amount
13.59

GL Analysis

Workord*
FNX100-10
Finance Costcentre

Tax code*
PE
Purchases Exempt

Use as default Update all items

Previous step Next step

- Add.
- Choose expense type.
- Paste saved comment into “Purpose” box.
- Choose “Mileroutes” from Dropdown or choose ‘Other’ for own calculation.
- Add date of travel.

Summary Tab

Check and change status to Ready.

Save.

AARoutemaster is used to calculate distances.

A round trip is the total mileage travelled for that trip, to the destination and return. This could be completed in one day or where you are required to stay overnight, covers two days or more.

Examples - How to calculate the mileage you can claim for your round trip.

1 Employee travels from their University base for

- a meeting at another University site or
- for ad hoc teaching at another University site

and returns to the University base. Use the on-site bus service, where available.

In the event it was impracticable to use that service the claim can only be for the additional mileage driven that day. Ensure you take the most direct route - you can only claim for this.

Example; Employee goes to work, and then needs to travel to a different site - round trip is 31 miles - and returns to their normal site later that day. The journey from home to work is not claimable but the additional miles are claimable. Employee can be reimbursed for 31 miles.

2 Employee travels from their University base to

- a meeting at another University site or
- a meeting at another business destination
- for ad hoc teaching at another destination

and then goes home. Claim the excess mileage. Ensure you take the most direct route - you can only claim for this.

Example; the normal home to base mileage round trip is 20 miles – one way 10 miles. Employee works a day at a different site which is 15 miles away. From that site the employee goes home, which is 20 miles. Total trip is $10 + 15 + 20 = 45$ miles. Normal home to work is 20 miles. Employee can claim and be reimbursed for 25 miles.

3 Employee travels direct from home to a business destination and then back to University to work, then home as normal. You can claim the excess mileage. Ensure you take the most direct route - you can only claim for this.

Example; this becomes a little more complicated when the overall mileage for your round trip is made up of several routes.

‘Home’ to ‘destination’ then back to ‘base’ – finally ‘home’ ‘

Round trip from home to base mileage round trip is or is deemed to be 30 miles.

Home to destination 70 miles, Destination to base 55 miles,

The round trip is $70 + 55 + 15 = 140$ miles.

Employee can claim and be reimbursed for 110 miles. (140 – 30).

- 4 Employee travels direct from home to a business destination and then returns home. You can claim the excess mileage. Ensure you take the most direct route - you can only claim for this.

Example; Round trip from home to base mileage round trip is usually or is deemed to be 20 miles. Employee travels to a business meeting from home and returns the same day to home. The round trip from home to that meeting is 80 miles. Employee can claim and be reimbursed for 60 miles.

- 5 Employee is timetabled to work on a different campus or site on irregular dates; mileage can be claimed for the distance that is over and above the normal home to main base journey. Ensure you take the most direct route – you can only claim for this.

Example; Normal home to base mileage round trip is 20 miles. Employee works a day at a different site. Home to that site round trip is 30 miles. Employee can claim and be reimbursed for 10 miles.

- 6 Employee is regularly timetabled to work on two or more sites. It is in the employee’s contract that this is the normal (home) base for those days. This is considered normal commuting and is not claimable. See Appendix E to establish whether or not this applies to you.
- 7 Where the business trip mileage is less than your normal home to work mileage, there will be no additional mileage to claim.
- 8 Employee travels to a business destination and on the way there is heavy traffic and the journey is slow. The employee decided to take a different circuitous route which adds on an additional 20 miles. This is not business mileage and only the most direct route is claimable.

APPENDIX C: Workplace

Workplace status

HMRC says that the 'place at which an employee works is a **permanent workplace** if he or she attends it regularly for the performance of the duties of the employment.' By contrast, 'A **workplace** is a temporary **workplace** if an employee goes there only to perform a task of limited duration or for a temporary purpose.

Split sites

Both sites may be are classed as a single permanent workplace and therefore the employee cannot reclaim the cost of travelling from home to either workplace because it will be treated as ordinary commuting.

Travel between workplaces would be allowable.

Secondments

Sometimes an employee may change their workplace for a temporary period without that change having any substantial additional cost or effect on their journey to work.

A full-time secondment will be regarded as a permanent workplace and therefore the employee cannot reclaim the cost of travelling from home to that workplace because it will be treated as ordinary commuting.

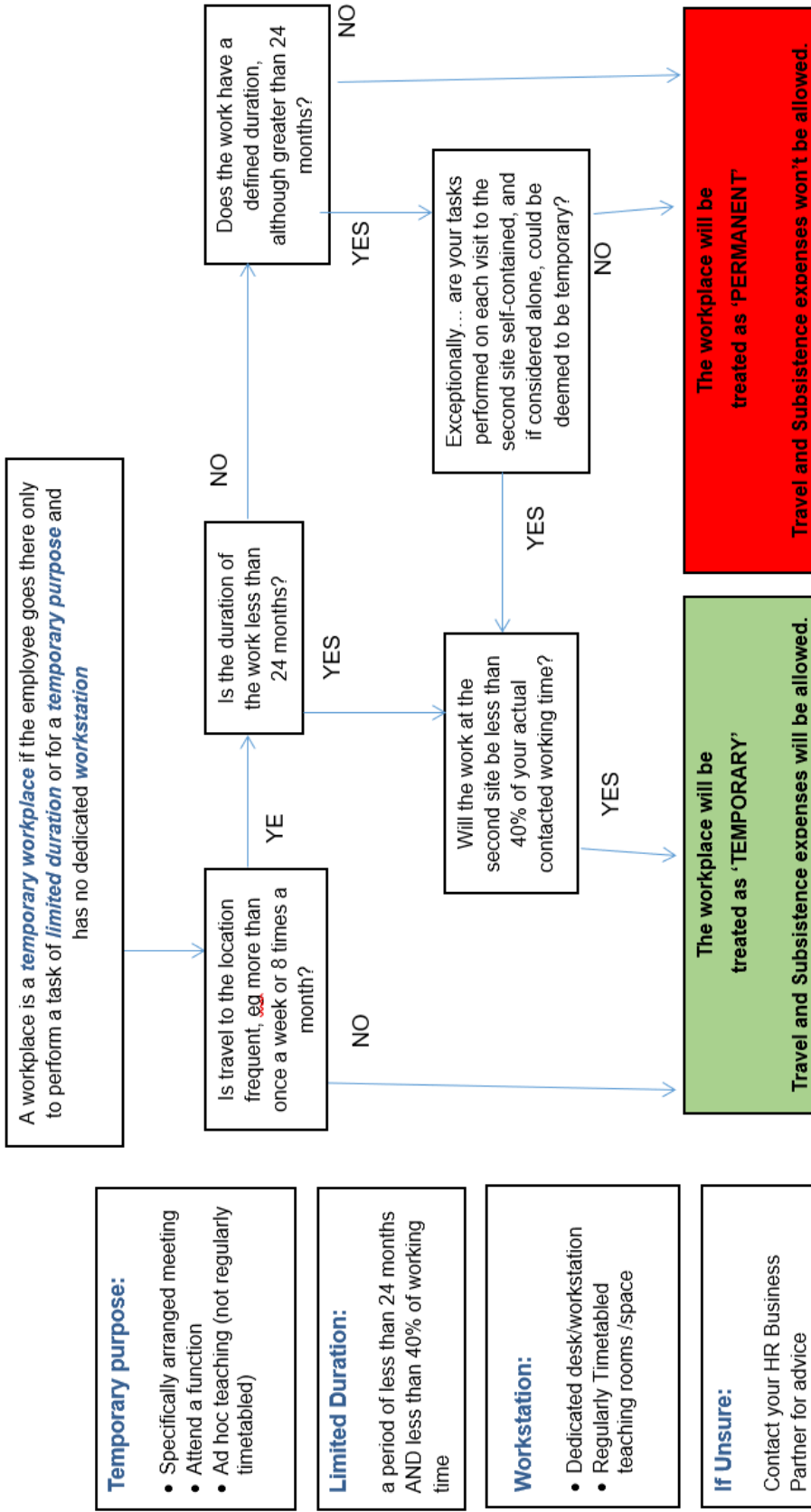
Use the flowchart, where there is only partial secondment.

No Fixed Location

Where a member of staff does not have an office or fixed location of employment and is not working from home, their workplace could be defined as the geographical area in which they work.

Employees falling under this category must get a ruling regarding their allowable expenses.

A guide to help you decide workplace status for claiming travel & other expenses



Appendix D: Equality Impact Assessment

| | | | | |
|--|-------------------------------------|--------------------------|---|---|
| 1. What is changing and why? | | | | |
| Employee Expenses policy is being updated to reflect the current University use of Business Connect for claims, to clarify areas which may have previously been unclear and to formalise practices which are already in place operationally. | | | | |
| 2. What do you know? | | | | |
| Policy clarifies which expenses are reclaimable and defines the process by which they should be claimed. This clarity will benefit all staff as it will lead to less rejected claims and less delays in the repayment process. | | | | |
| 3. Assessing the impact | | | | |
| | benefit | adversely impact | what does this mean? <i>Impacts identified from what you know (actual and potential)</i> | what can you do? <i>Actions (or why no action is possible) to advance equality of opportunity, eliminate discrimination, and foster good relations</i> |
| could this affect different ethnicities? <i>Including Gypsy, Roma, Traveller, Showmen and Boaters, migrants, refugees and asylum seekers.</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Policy does not distinguish or impact differently between people of different ethnicities in any way. | remain open to feedback from stakeholder groups for possible amendments to the policy. |
| could this affect cisgender and transgender men and women (including maternity/pregnancy impact), as well as non-binary people? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Policy does not distinguish or impact differently between cisgender or transgender people in any way. | remain open to feedback from stakeholder groups for possible amendments to the policy. |
| could this affect disabled people or carers? <i>Including neurodiversity, invisible disabilities and mental health conditions.</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Policy does not distinguish or impact differently disabled people or carers in any way. | remain open to feedback from stakeholder groups for possible amendments to the policy. |

| | | | | |
|--|-------------------------------------|--|--|---|
| could this affect people from different faith groups? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | icy does not distinguish or impact differently people from different faith groups in any way. | ain open to feedback from stakeholder groups for possible amendments to the policy. |
| could this affect people with different sexual orientations? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | icy does not distinguish or impact differently people with different sexual orientations in any way. | ain open to feedback from stakeholder groups for possible amendments to the policy. |
| could this affect different age groups or generations? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | icy does not distinguish or impact differently people of different age groups or generations in any way. | ain open to feedback from stakeholder groups for possible amendments to the policy. |
| could this affect those who are married or in a civil partnership? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | icy does not distinguish or impact differently people who are married or in a civil partnership in any way. | ain open to feedback from stakeholder groups for possible amendments to the policy. |
| could this affect people from different backgrounds such as: socio-economic disadvantage, homeless, alcohol and/or substance misuse, people experiencing domestic and/or sexual violence, ex-armed forces, looked after children and care leavers. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | icy does not distinguish or impact differently people from different backgrounds in any way. Employees from socio-economically disadvantaged backgrounds are able to avoid personal expenses by using departmental procurement cards to make the majority of purchases / expenditure that would otherwise be necessary to personally incur and claim back. | ain open to feedback from stakeholder groups for possible amendments to the policy. |
| could this affect people with multiple intersectional experiences? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | icy does not distinguish or impact differently people with multiple intersectional experiences in any way. | ain open to feedback from stakeholder groups for possible amendments to the policy. |
| 4. Overall outcome | | | | |
| or change needed <input checked="" type="checkbox"/> | approach <input type="checkbox"/> | impact but continue <input type="checkbox"/> | d remove <input type="checkbox"/> | |
| 5. Details of further actions needed | | | | |
| : believe any further actions or changes to the proposed policy are needed as a result of this impact assessment. | | | | |
| 6. Arrangements for delivery and future monitoring | | | | |
| icy will be available on the University website and in BEN and will be reviewed in line with the University policy review timetable. | | | | |
| 7. Completed by: | Anderson | Financial Controller | | 31/07/2022 |
| 8. Signed off by: | Gabriele | Chief Finance Officer | | 31/07/2022 |



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