

Expenses Procedures

Introduction

In order to comply with HMRC rules, the University can only reimburse costs incurred by employees wholly, exclusively and necessarily in the performance of their duties, as set out in these procedures.

In order to recover any costs incurred, employees must complete the Expenses Claim Form in accordance with these instructions, and wherever possible employees should provide a VAT receipt for all costs claimed.

All claims must be signed by relevant line manager/budget holder in accordance with this procedure, and will be reviewed by the finance department prior to payment. Authorisation prior to incurring the expense, from the line manager/budget holder, should be sought by the employee to confirm that the expense is eligible for repayment.

All staff are required to ensure that good value is obtained when it is necessary to incur expenses in the discharge of their University duties.

TRAVEL COSTS

Newman University prefer the use of public transport wherever practicable.

When reclaiming travel and subsistence costs, employees must always include details of the business purpose of the journey or visit, the method of transport and distance travelled.

Private Car Use

Employees may claim travel expenses for the use of their own private vehicle on the basis that they have valid and relevant car insurance for business use in place, as per Driving For Work Procedure (available on the University intranet: [Driving for Work Policy](#)).

The University will reimburse the cost of vehicle usage in line with the HMRC Approved Mileage Allowance Payments, this includes the costs of buying, running and maintaining the vehicle, such as fuel, oil, servicing, repairs, insurance, vehicle excise duty and MOT. The rate also covers depreciation of the vehicle – currently these rates are:

Type of vehicle	First 100 miles of any journey	Any mileage above threshold
Cars and vans	45p	25p
Motorcycles	24p	20p
Cycles	20p	20p

If claiming mileage for journey from home, normal mileage from home to Newman University should be deducted from claim.

External consultants and examiners (to whom a fee is paid) will receive a mileage allowance at a rate of 25p per mile, irrespective of the length of the journey.

Hire Vehicle Use

In line with HMRC guidance, employees may only use hire vehicles whilst on University business. This excludes home to work travel, other than where an employee takes the vehicle home the night before if s/he has to make a very early start. In this situation the vehicle must not be used for any other journeys.

Where an employee uses a hire vehicle, the University will reimburse the receipted cost of fuel put into the vehicle with respect to miles travelled on University business.

Public Transport/Aeroplanes

Where public transport represents the most economic or practical means of transport the University will reimburse the costs of travel where supported by a valid receipt. Unless exceptional circumstances apply, employees will be expected to travel by standard class.

Unless it is impracticable to do so, all employees must book train travel using the Newman University Trainline Account. Please contact the Finance office for details.

Taxis

The University will reimburse the cost of essential taxi journeys made on University business where supported by a valid receipt.

Parking Charges/Tolls

The University will reimburse the cost of on or off street car parking, congestion charges and tunnel, bridge or road tolls where supported by a valid receipt. The University will not reimburse the costs of parking fines or congestion charge fines under any circumstances as employees bear a personal responsibility to avoid such fines.

Speeding Fines

Speeding fines and charges relating to other statutory infringements will not be reimbursed by the University under any circumstances.

SUBSISTENCE AND ENTERTAINING

Hotels

It is preferred that hotel bookings are made on one of the University's credit cards prior to the visit. Please contact the finance department for details of how to do this.

Where this is not possible, the University will reimburse the costs of hotel accommodation where supported by a valid receipt. Employees should always seek the most economic options. Such accommodation would normally include en-suite facilities.

The University reserves the right to restrict the amount reimbursed where the costs incurred are considered excessive. Employees may also claim the cost of dinner, including non-alcoholic beverages, plus the cost of breakfast. Under HMRC rules, the cost of any additional beverages or extras on the hotel room (e.g. films, mini bar) should be borne by the individual and not reimbursed by the University. The University does not reimburse the cost of alcoholic beverages.

Subsistence

The University shall reimburse reasonable claims for subsistence when supported by valid receipts. The duration of the journey/visit will be taken into account when assessing reasonableness.

Expenses shall not be paid where a suitable meal is provided as part of the event (i.e. at a course or conference).

Entertaining

All staff and business entertaining must be approved by the Budget Holder/Line Manager, and be in accordance with the Gifts and Hospitality Policy. It is the responsibility of the budget holder to ensure that appropriate records are accurately recorded and maintained for audit purposes. The reimbursement for alcohol can be made in exceptional circumstances for the provision of hospitality to external stakeholders and must be approved by a member of ULT.

OTHER COSTS INCURRED ON BEHALF OF THE UNIVERSITY

In exceptional circumstances, the University recognises that employees will incur costs on behalf of the University which fall outside those detailed above. If the employee's Line Manager is satisfied that this expenditure was wholly appropriate, the University will reimburse these costs.

Expenses Claim Forms

All claims for reimbursement must be made using the standard University expense form. All forms must be approved by relevant Line Manager/Budget Holder. Wherever possible, expense forms require original receipts as evidence of expenditure. Photocopied receipts are not accepted by HMRC should the University be subject to an audit. In the event that more than one employee needs to submit a claim on a joint receipt, details of the other claimant must be clearly noted on the form, to provide an audit trail.

A receipt must identify:

- The date of purchase
- The vendor name
- Itemised list and unit price of purchases
- The total amount paid
- VAT number (where applicable)

Credit Card slips are not acceptable.

Claims must be made within three months of incurring the expense. Claims for expenses older than this will not be paid.

The University recognises that it is not always possible to obtain a receipt. In the event of lost or missing receipts the claimant should seek duplicate receipts or produce alternative proof of payment. If no proof of payment is available, the claimant should note this on the claim. This may mean the items are disallowed from the claim at the discretion of the University.

The University may refuse to reimburse unreasonable expenses at its discretion. Reasonableness is at the discretion of the Head of Department/or Academic Area and/or the Head of Finance.

Reimbursement is made directly to employees through the payroll. The University will not make payment directly to credit card companies. Credit card interest will not be reimbursed under any circumstances.

Approved: UOT

Date approved: 1st November 2021

Date for Review: 1st November 2024