St George's
University of London

Expenses Policy

Updated November 2022

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1. Introduction

1.1. This Expenses Policy (the policy) provides guidance to all individuals (including but not exclusively staff, students and contractors) claiming reimbursement of reasonable expenses incurred in connection with SGUL business.

1.2. SGUL is charity and a large recipient of public funds from OfS, Research England, grants from other public bodies, charities and fees paid by students. All expenditure should be appropriate and modest in scale.

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

2. Scope

2.1. This policy applies to all spend on SGUL activities including from research grants and discretionary accounts as well as departmental codes.

2.2. This policy covers the following areas of expenditure:

- Travel
- Overnight costs and allowances
- Telephone and internet costs
- Entertainment & Hospitality
- Training
- Subscriptions
- Advances
- Other Expenditure

For items that do not fall under any of the above headings, please refer to your Finance Manager or Payroll.

2.3. Generally, SGUL will not reimburse individuals for:

- Broadband/Internet Provision
- Equipment
- Fines
- Gifts
- Insurance
- Mobile
- Phone Contracts/Hardware
- Personal Expenditure
- Professional Subscriptions
- Stationery

For further details on the above exclusions, please refer to Annex 1.

Information on VAT aspects which are common to all claims can be found at Annex 2.

3. General Principles

3.1. SGUL employees and all others engaged in SGUL activity (collectively claimants) will be reimbursed for the actual cost of expenses incurred, wholly, exclusively and necessarily in the performance of SGUL activity as prescribed in this policy within the limits allowed by this policy.

3.2. The expense must be justifiable and reasonable according to the information in this policy, and the claim should always be prepared honestly, legally and responsibly. Any breach of the policy could lead to disciplinary action, up to and including dismissal.

3.3. Before spending money or committing to any expenditure, the relevant approval must be gained from the budget holder.

3.4. Employees should be able to procure the majority of goods and services required for SGUL business using the standard purchase to payment procedures using the Agresso system.

3.5. Authorised Signatories have no authority to override or vary this policy; claims for items not allowed under the policy will be rejected.

3.6. Original receipts must accompany all claims. Credit card slips or credit card/bank statements will not be accepted as evidence of business expenditure. All receipts should include details of what goods or services have been purchased.

3.7. When making a claim for a group, the most senior person present should pay for the expenditure and make the claim.

3.8. Expenses should be submitted as soon as possible after they have been incurred. Claims must be made within three months. Approval should be gained from the Finance Director if the claim is over three months old.

3.9. It costs a fixed amount to process any claim, so claimants should endeavour not to submit claims for less than £30 in total, unless they represent the total of expenses in a three month period.

3.10. If a claimant inadvertently makes an error with an expense claim and has been reimbursed, SGUL will recover the amount from them.

3.11. Expenses must not be used as a way of rewarding people or encouraging them to work in remote locations.

3.12. SGUL will not meet the cost of expenses for spouses, partners, other family members or friends of SGUL staff.

3.13. Claims are checked by payroll staff and any deemed to be fraudulent will be investigated and referred to SGUL's Internal Auditors. If a claimant is found to have submitted a fraudulent claim they will face disciplinary proceedings, leading to penalties up to and including summary dismissal.

4. Travel

This section details what can be claimed as travel expenses, and provides information on specific modes of transport and other expenses associated with travel.

General guidance for travelling on SGUL business

4.1. Employees should consider whether travel is necessary before they embark on any business travel.

4.2. The cost of business travel, that is, journeys away from your normal place of work while undertaking SGUL business can be claimed.

4.3. Always choose the cheapest and most efficient way of reaching your destination.

4.4. SGUL has preferred travel suppliers for airline, hotel and car hire bookings details on these suppliers can be found on the Procurement website. These suppliers should be used for travel bookings where possible.

The following cannot be claimed:

- Travel between home and normal place of work.
- Business travel broadly similar to the claimant’s normal commute to their place of work.
- Recreational travel and accommodation at or near the business travel destination.
- Travel, accommodation or any expenditure for family or friends accompanying the claimant on the business journey.

Rate of exchange

4.5. If a personal credit card was used to pay for overseas expenses, the rate charged by the credit card issuer can be claimed. A copy of the statement should be used to evidence the rate used.

4.6. Buying foreign currency is not a genuine business expense and cannot be claimed. Any fees incurred in buying currency should be included in the rate used on claiming back items purchased in local currency.

Travel Insurance

4.7. Personal travel insurance cannot be claimed as an expense as SGUL provides cover for business travel.

4.8. Travel Insurance needs to be activated before traveling overseas, travelling in the UK for fieldtrips or travelling on a business trip where there is an overnight stay or air travel involved. Details can be found here.

4.9. There is no cost to departments for travel insurance.

4.10. If a claimant has an existing medical condition and is not travelling against their doctors orders, this is covered by the SGUL Travel Insurance Policy at no extra cost.

Public Transport

4.11. Journeys made on rail, bus, ferry, river boat, underground, metro or tram services can be claimed.

4.12. The most economical method of travel should be used. For example, if the claimant uses public transport in London regularly, they should use an Oyster card or contactless card rather than paying for single journeys by cash.

Train journeys

4.13. These should be standard class unless a heavily discounted first class ticket is booked significantly in advance of the date of travel.

4.14. If the claimant does travel first class, an explanation must be included on the claim and if necessary the claim will be passed to the Finance Director for approval.

4.15. Trains should be booked in advance where possible via SGUL's approved travel provider or similar rail travel provider as this is the most cost effective option. Tickets can then be collected at the relevant station or sent via post.

Tube and bus journeys in London

4.16. If a London Transport Oyster or contactless credit/debit card is used for business journeys, the details of each individual journey should be entered on the claim, being specific about locations, date and times and purpose of journey.

4.17. Only the relevant journey should be claimed, not the whole top-up cost, unless the whole top-up will be used for SGUL business travel. Receipts are not necessary for individual journeys, but are required if claiming for the whole top-up fee.

Receipts

4.18. Relevant tickets or original documentation should be kept and attached to the expense claim.

4.19. Claimants who have a rail or Oyster season ticket enabled to use the underground can only claim for travel if extra expenses are incurred that are not covered by the season ticket, and can provide a receipt as proof of the expense.

4.20. Ticket machines will provide receipts if the ticket is retained by the automatic barrier at the end of a journey.

Taxis

4.21. Taxi fares can only be claimed for journeys where:

- No other reasonable method of transport is available for all or part of the journey and it is the most efficient and cost effective method of transport.
- Alternative methods of transport are impractical due to pregnancy, disability, illness or injury.
- A member of staff, who is not scheduled to do so, is working in the office very late i.e. after 11pm.
- Prior approval has been given from the budget holder.

Mileage

4.22. If a car, motorcycle or bicycle has been used on a business trip the costs can be claimed using a mileage allowance – that is, a sum of money for every business mile travelled. SGUL does not reimburse claims based on actual petrol receipts.

4.23. SGUL has standard rates for these allowances, depending on the circumstances surrounding the trip (see below).

4.24. Only actual additional costs incurred, above what would normally be spent for commuting to work (which are not eligible as a business expense) can be claimed.

4.25. A car should only be used if it is cheaper and more efficient than public transport. Cars should be shared with other staff members wherever possible.

4.26. The claim should state the start and end points of the journey, along with the number of miles being claimed.

4.27. SGUL pays mileage at the following rates:

- Cars – 45p per mile for the first 10,000 miles in a tax year and 25p per mile thereafter.
- Motorcycles - 24p per mile.
- Bicycles - 20p per mile.

Car/bicycle/motorcycle insurance

4.28. It is important that adequate personal insurance cover for business use is in place, as cars, bicycles or motorcycles belonging to claimants are not covered by SGUL’s insurance.

4.29. Personal insurance cannot be claimed.

4.30. If a staff member uses or allows another member of staff to use a vehicle on SGUL’s business that is insured for third party risks only, SGUL will not be held liable for any of the following:

- Damage or repairs to the vehicle
- Property lost or stolen
- Personal injuries sustained or caused during or as a result of such use

Car sharing

4.31. Only the driver can claim mileage for a journey where two or more SGUL staff share a car. The following cannot be claimed:

- Insurance cover for private cars.
- Accident or breakdown recovery costs, such as AA membership.

Air Travel

4.32. Air travel should be booked using SGUL’s preferred travel provider where possible.

4.33. SGUL prefers lower fares, based on flight arrival and departure times which cannot be changed. Where there is a need for flexibility in departure or arrival times, a different ticket option will have to be requested. Flexible tickets for flights under three hours require approval by the Finance Director.

4.34. Membership of a frequent traveller scheme and potential air miles benefits must not deflect from using the most cost-effective airline option for travel.

SGUL does not meet the travelling costs of:

- Employees of contractors
- Spouses, partners, other family members or friends.

4.35. Classes of travel:

- For flights of five hours or less, staff should book restricted tickets in economy.
- For flights lasting five hours or longer staff may travel premium economy.
- Where a long overnight international flight is immediately followed by a presentation or meeting, staff may travel by business class. This must be pre-approved by the Finance Director.

Toll charges

4.36. Toll charges paid for in the course of a business journey can be claimed. Toll bridges or roads rarely give receipts; therefore the name of the toll bridge or road should be included on the expense claim.

Congestion charges

4.37. SGUL will not reimburse the cost of any congestion charge for staff or visitors except in exceptional circumstances, e.g. where a member of staff has to collect/deliver equipment to a location and the journey could not be completed on public transport. This must be approved in advance by Head of Operations or Director of Professional Services Department.

Car Parking

4.38. Reasonable parking costs on business visits and journeys away from the office can be claimed.

4.39. Hotel parking costs can be claimed if they are charged separately on the bill.

4.40. If a claimant has to drive to their place of work as part of a business journey, e.g. to collect equipment, parking costs can be claimed. Details of the reason should be included with the claim.

4.41. The cost of parking at an entertainment venue cannot be claimed.

4.42. VAT can be reclaimed (where it's charged) on parking fees which cost less than £25 even if the claimant is not able to get a VAT receipt.

Car Hire

4.43. Approval must be obtained from the budget holder or Director of Operations or Director of Professional Services Department before a car is hired.

4.44. If hiring a car is the cheapest mode of travel, it should be booked through SGUL's approved car hire provider (for UK or overseas).

4.45. The car should only be used for business purposes.

4.46. Rates are inclusive of CDW (Collision Damage Waiver), TPI (Third Party Insurance) and PAI (Personal Accident Insurance).

4.47. Any petrol bought solely for business purposes can be claimed. A VAT receipt should be obtained for purchases, a credit card receipt is not sufficient.

Group Travel

4.48. This is in relation to a staff conference or student field trip. Prior approval from the budget holder or departmental administrator/manager should be obtained before booking a group trip.

4.49. The same rules apply for each category of travel and overnight costs as for travelling as an individual.

4.50. All travel (including coach hire) and overnight costs should be booked in advance.

4.51. SGUL's approved travel provider provides a group travel & conference booking facility, where all elements of the trip can be arranged. This can be used for arranging a business conference, as well as student field trips.

4.52. Please ensure adequate insurance is in place for all staff and students on the trip. Travel insurance needs to be activated prior to the trip by contacting the Insurance section in Finance.

Travel Incidentals

4.53. Claimants can claim the following goods or services if they are related to the business purpose of the trip:

- The cost of obtaining a visa for working abroad on SGUL business. These can be obtained from SGUL's approved travel provider.
- The cost of any vaccinations needed for working abroad.

4.54. There may be occasions when a claimant needs a second passport, for example when travel to one country could lead to immigration difficulties in travelling on business to some other countries. SGUL will pay this expense. Approval must be obtained in advance from the budget holder or departmental administrator/manager.

5. Overnight costs and allowances

Hotels

5.1. Hotels can be booked via SGUL's approved travel provider for both overseas and UK travel.

5.2. When staying in a hotel, all claims for the room cost, breakfast, dinner and relevant necessary incidentals should be against receipts.

5.3. The cost of a hotel should not exceed £150 +VAT (£180 total). If a hotel cost is higher than this limit, this should be pre-approved by the Finance Director or Deputy Finance Director.

5.4. If travelling for a conference, it may make sense to stay at, or near, the venue. Where possible, the booking should be made through the organisers who often offer reduced rates.

Incidentals

5.5. All necessary incidentals (including brief personal calls home) should be receipted and claimed:

5.6. Newspapers, bar drinks, mini bar, hotel video and health and fitness facilities cannot be claimed.

5.7. Laundry costs cannot be claimed unless absolutely necessary and staying away for 5 consecutive nights or more.

Telephone and Internet Charges

5.8. The cost of business calls and internet access charges for business use, as long as they are included on an itemised bill, can be claimed.

5.9. When working overseas a telephone card can be purchased as this reduces the cost of local calls, the cost of this instead of calls from hotels can be claimed.

Meals

5.10. **Breakfast – UK**. If breakfast is not included in the hotel room rate, the cost can be claimed, which should be receipted and claimed as part of the overnight stay to a maximum of £10 including VAT and service.

5.11. **Lunch – UK**. If the claimant is working away from their normal place of work, lunch can be claimed to a maximum of £10 including VAT and service. As with other meals, this should be receipted.

5.12. **Evening meal – UK**. The cost of an evening meal can be claimed which should be receipted and claimed as part of the overnight stay to a maximum of £20 including VAT and service. If the service charge is not included in the bill, a maximum of 10% may be given as a gratuity; however, this is included in the £20 maximum allowance. . If several members of staff have a meal together, the most senior person should pay and submit the expense claim. In such a case no-one other than the most senior person should claim an allowance for evening meals.

5.13. **Overseas Meals**. The cost of meals should be in line with the limits for UK meals when converted to GBP.

5.14. Alcohol cannot be claimed with any meal being reclaimed.

Long-term assignments

5.15. If a member of staff is working away from home on a longer-term assignment – usually for six months or more – the budget holder may require them to rent a property rather than stay in a hotel.

5.16. The lease should be taken out in the employee's name as they will be the sole occupant of the property; prior approval from the Finance Director must be obtained before the lease is agreed.

5.17. The monthly rent, council tax, service charges, TV licence and utility bills (including telephone line rental) including VAT can be claimed. Alternatively, SGUL can pay the rent directly on invoice via Accounts Payable.

5.18. If several colleagues are working away from home working on the same project and sharing a property, only one of the staff should claim expenses for the cost of the accommodation and associated bills.

5.19. Please also refer to the additional terms and conditions for employees based overseas for specific detail on what can and cannot be covered.

Stay with family of friends

5.20. An overnight accommodation allowance of £20 without needing receipts can be claimed if staying with family or friends, whether in the UK of overseas. This amount includes meals.

Relocation Expenses

5.21. Please refer to the Relocation Expenses Policy for further details.

6. Telephone and Internet costs

6.1. Always use the cheaper of either mobile or land line.

SGUL mobile phone users

6.2. As calls and line rental are paid directly by SGUL, no claims for business calls, from either a personal mobile or a home land line should be made by staff in receipt of a SGUL mobile phone.

6.3. If it is decided that an employee requires a mobile phone for work purposes, it should be obtained via Procurement.

Own mobile phone users

6.4. Line rental cannot be claimed. Only the cost of business calls on a call by call basis can be claimed, and an itemised VAT bill with the relevant calls highlighted must be provided as a receipt and attached to the claim.

Home personal land line

6.5. Only the cost of business calls on a call by call basis can be claimed, and an itemised VAT bill with the relevant calls highlighted must be provided as a receipt and attached to the claim.

Wi-Fi

6.6. Short Wi-Fi internet session fees e.g. at airports and hotels while on SGUL business can be claimed, a receipt must be provided.

Broadband/Internet Provision

6.7. Home internet connection cannot be claimed for in any circumstances.

7. Entertainment and Hospitality

This section details what can be claimed when entertaining staff, students or external visitors – that is, providing food, drink or other hospitality.

7.1. The nature of the event should be established:

- Staff and student entertaining: the event is to primarily entertain SGUL staff and students with some (or no) visitors.
- Business entertaining: the event is to primarily entertain visitors with some SGUL staff and students attending.

7.2. A record of all staff and student attendees and their SGUL department names must be included with any claim – this is an HMRC requirement.

7.3. All expenditure should be reasonable and appropriate.

7.4. The cost of entertainment and / or hospitality should not be paid for using departmental purchasing cards under any circumstances.

Hospitality for meetings

7.5. Generally refreshments should not be provided for internal meetings, however there may be occasions where it is appropriate.

7.6. Tea, coffee and soft refreshments may be provided at all meetings that involve a person or organisation from outside SGUL regardless of the length of the meeting.

7.7. Food (including pastries. sandwiches and fruit) can only be provided when It is necessary to hold a meeting during a normal meal time (breakfast - before 9.00am, lunchtime - between 12.00 and 2.00pm, or evening - after 6.00pm), and it is not practical to expect staff to bring their own food. No alcohol can be provided.

7.8. Where possible the meeting should be held on SGUL premises and food provided by SGUL's catering providers.

Staff and student entertaining/hospitality

7.9. This means food or drink for two or more members of staff or registered SGUL students in connection to SGUL business activities. It includes working lunches/dinners and team-building events. Approval from the budget holder or Head of Operations must be sought before organising or paying for any staff or student entertaining.

7.10. The cost of entertaining should not exceed £20 per head.

Staff social functions

7.11. These are events that not in connection to SGUL business activities e.g. end of term socials, retirement parties, Christmas parties etc.

7.12. In general, staff should be expected to contribute to the cost of these events. The SGUL department contribution should be no more than £10 per head.

7.13. Any expenditure on social functions should be approved in advance with the Head of Operations or Director of Professional Service Division.

7.14. Costs for major staff entertaining functions (for example annual social) should be invoiced directly to SGUL, not entered on individuals' expense claims.

Working breakfast or lunch

7.15. The cost of a working breakfast or lunch (a meal during a meeting in a SGUL office held over a breakfast or lunch hour) may be claimed in exceptional circumstances. The meal will usually consist of a continental breakfast or sandwich lunch rather than a set meal.

7.16. Approval for the expense from the Director of Operations or the Director of Professional Services Division should be obtained in advance.

7.17. Working lunches must involve two or more people and have a duration of at least two hours.

7.18. For exclusions, please see Annex 1.

Business entertaining

7.19. The most senior person present should pay the bill for any business entertaining and submit the claim.

7.20. Hospitality should be pre-approved by the budget holder or departmental administrator/manager.

7.21. The cost should be appropriate and not exceed £40 per head including alcohol and service.

7.22. If for an exceptional reason the costs exceeds £40 per head, including alcohol and service, this should be approved by the Principal in advance of the entertainment taking place.

7.23. A record of all attendees and their organisation names must be kept and included with the claim; this includes any SGUL staff or students attending.

7.24. SGUL staff or students attending a business entertaining event in a support role, e.g. greeting guests, without participating in the hospitality should not be included in the numbers attending. Treat any costs arising from their attendance as part of the cost of the function and claim them as such.

Training

7.25. Training and study costs can only be claimed if the training is for a business purpose.

External training courses

7.26. External training courses should be booked using a SGUL purchase order and paid directly by SGUL on invoice via Accounts Payable or if this option is not available, on a SGUL purchasing card.

7.27. Prior approval for the expense from the budget holder or departmental administrator/manager must be obtained before booking the course.

Study Assistance

7.28. The SGUL Staff Development Policy provides a range of support for SGUL staff seeking to gain qualifications to support their work and careers.

8. Other Expenditure

Books, journals and magazines/periodicals

8.1. Most books and journals should be purchased via a SGUL purchase order and paid directly by SGUL on invoice via Accounts Payable.

8.2. Books should only be purchased directly by a member of staff when this is not possible e.g. only available online and the seller does not accept purchase orders.

8.3. Goods must be delivered to SGUL and not home.

IT Equipment

8.4. All IT equipment should be purchased through the Information Services department.

8.5. No reimbursement of IT spend through expenses will be made without the prior approval of the Head of IT Services or the Director of Information Systems.

UK Work Permit (including renewal)

8.6. SGUL will pay for Certificates of Sponsorships to allow individuals to work in the UK for SGUL.

Specialist clothing

8.7. If a job requires specialist clothing, this should usually be purchased via a SGUL purchase order and paid directly by SGUL on an invoice via Accounts Payable.

Subject Fees

8.8. External individuals may be reimbursed travel expenses incurred as a result of taking part in a research study.

9. Advances

Foreign Advances

9.1. These are available for overseas travel on behalf of SGUL where other means of paying for the trip are not available.

9.2. Staff may apply for the sterling equivalent to be paid directly into their bank account. Please contact payroll for further information.

Annex 1 – Exclusions

In exceptional circumstances claims for some of these items may be allowed, prior approval should be obtained from the Finance Director. If prior approval is not obtained there is no guarantee that expenditure will be reimbursed.

Broadband/Internet Provision

Home internet connection cannot be claimed for in any circumstances.

Entertainment and Hospitality

SGUL will not pay for:

- Clothing for entertaining e.g. dress or suit hire
- Overnight accommodation

Equipment

All equipment should be purchased directly by SGUL via a purchase order and paid directly on invoice via Accounts Payable. Categories of equipment include, although not exclusively, IT hardware & software, laboratory equipment & consumables. SGUL have negotiated agreements with preferred suppliers for equipment.

Fines

SGUL does not pay:

- fines or fixed penalties
- administration fees charged by third parties for recovering fines
- fines for motoring offences

Gifts

SGUL will not pay for gifts in any circumstances. Gifts for staff should be purchased using personal funds or via a staff collection. Gifts should not be claimed via expenses, nor purchased via a purchase order or using a SGUL Purchasing Card.

Small gifts may be purchased for external individuals who have hosted SGUL staff at their Institution or place of work or for overseas visitors to SGUL.

Insurance

Travel insurance should be obtained from the Insurance section of the SGUL Finance. Personal travel insurance policies will not cover claimants whilst abroad on SGUL's behalf, and cannot be claimed as SGUL already provides cover for business travel. If a claim is received for travel insurance it will not be paid.

Personal car/bicycle/motorcycle insurance cannot be claimed.

Mobile Phone Contracts/Hardware

Monthly contract charges and hardware cannot be claimed for. If a mobile phone is required for work purposes it should be obtained Procurement.

SGUL will pay for the cost of business calls made from a personal mobile phone, please see the 'Telephone costs' section of the SGUL Expenses Policy.

Personal Expenditure

Personal incidental costs while away on SGUL activity cannot be claimed. These include, although not exclusively, newspapers, bar drinks, mini bar, hotel video and health and fitness facilities.

Professional Subscriptions

SGUL will not reimburse staff, or pay on their behalf, annual subscriptions or memberships to a professional body, except in very limited circumstances – see below

If membership is requirement to attend a conference and provides discount on the attendance fee which is more than the membership and has benefits to the role and SGUL, approval must be sought in advance each time from the Director of Finance. Claim for membership and conference will need to submitted at the same time and individuals cannot claim for tax relief in this situation.

Any professional body being claimed for must be on the HMRC List 3

This is separate from Corporate memberships in SGUL's name rather than individuals.

Stationery

All stationery must be purchased via SGUL's approved supplier, via a purchase order and paid directly on invoice via Accounts Payable.

Annex 2 – VAT

VAT

SGUL can reclaim the VAT charged on some business expenses. In order to make a proper claim SGUL needs valid receipts to provide appropriate evidence. It is the claimant's responsibility to obtain a receipt showing VAT where it applies.

As defined by HMRC, original VAT receipts must accompany all claims. Credit card slips or credit card/bank statements will not be accepted as evidence of expenditure. All receipts should show the following information:

- name, address and VAT number of the supplier
- date of supply and date of issue if different
- description of the goods or services
- for each VAT rate the total amount payable including VAT and the VAT rate charged
- name and address of person to whom the services are supplied (if appropriate)
- unit price (if the supply cannot be broken down into countable elements then the total tax exclusive price will be the unit price)
- the total amount of VAT charged