

EXPENSES POLICY AND PROCEDURE

1. Purpose

To define West Nottinghamshire College's policy and practice on business expenses incurred by the employee and to ensure that employees are equitably and fairly reimbursed for expenses incurred in the course of their job responsibilities.

2. Scope

All employees and governors.

3. The policy and procedure

It is West Nottinghamshire College's policy to reimburse employees for such reasonable expenses as are wholly, exclusively, and necessarily incurred in carrying out their duties or in furthering the college's interest.

Employees may not approve their own expenses. Approval must always be within the relevant delegated authority limits and through direct line managers or budget-holders.

Expenses will normally be checked by the individual's line manager and periodically be audited by the finance team.

Use of procurement/company credit cards.

All procurement card transactions are to be entered into the electronic log **immediately** and should be fully completed by the 23rd day of every month. The logs should be reconciled to the card provider statement by the 26th day of every month, with all related receipts electronically filed.

Claims for mileage and other expenses

Claims for mileage and other expenses whilst on college business must be claimed using the staff MyHR electronic system via STAFFnet. The user guide can be found on STAFFnet within Help and Resources <https://staffnet.wnc.ac.uk/Tutorial-Hub>.

Claims must be completed accurately, with receipts attached, and will be sent automatically to the individual's line manager for approval.

The online claim form with supporting receipts for any mileage or other expenses must be submitted to Payroll prior to the monthly payroll deadline for payment with your salary.

Process

Staff expenditure should **only** be used for small incidental items that cannot be purchased through the college's procurement system.

For these items, the following procedure should be followed:

- a) Claim forms can be found in the time and expenses section of MyHR.
- b) All mandatory sections of the form must be completed in full.
- c) Ensure all supporting receipts have been scanned and attached to the request. All expenditure **must** be supported by sufficient evidence.
- d) It is the individual's responsibility to ensure the cost code is correct and that the basis of each claim is valid. You must select the correct cost code from the table provided via hyperlink.
- e) The line manager will receive an email notification for each request on Managers' MyHR for approval.
- f) Payments will be made in line with the college payroll run.
- g) The claimant will receive an email once approved by their line manager.

4. Time limits – making claims in a timely fashion

Any mileage and other expense claims submitted for approval more than 90 days from the date of expenditure will expire and become void. This means that the college will not honour and, therefore, will not pay such expenses. Representations may be made for exceptional circumstances (e.g., long term absence) and these should be made in writing to the director of finance.

If you have any queries regarding staff mileage and other expense claims, please contact the payroll department via email: payroll@wnc.ac.uk.

5. Sign-off limits

Sign-off limits will mirror current delegated authority listings.

6. Travelling on business

Before embarking on a journey, please give consideration to the mode of transport used with regard to cost, time, and safety rather than personal preference.

A business journey is one which involves travel from one place of work to another or to an office or venue for meetings and other business-related activity. Journeys between an employee's home and normal place of work are not normally business journeys and must not be claimed as a business expense. When making mileage claims, home to work mileage should be deducted if travelling from home to another venue on business.

Business car mileage

Always check first whether a pool car is available for use. Always refuel before returning the vehicle after completing the business journey, in accordance with pool car instructions.

If you undertake regular business journeys in your own car, you are required to have business insurance.

Use of your own car

In order to be reimbursed for mileage expenses, you must have registered your vehicle with the logistics team and complete details of the journey on the expense claim form, to include:

- Date of the journey
- Details of the journey (providing starting points, places, and reasons for visits in every case including, where applicable, postcodes)
- Miles completed.

Mileage rates and rules relating to reimbursement of fuel used by employees for a business journey are subject to change from time to time (see Appendix 1).

Parking, tolls, and congestion charges

Reimbursement will be against receipts alongside a claim for business mileage and an explanation of the journey. Toll receipts are not available for the Dartford or Tyne tunnels; the college is aware of this.

Eligible miles

The principle of "eligible miles" requires that normal, daily home to base return mileage is deducted from claims for reimbursement, i.e. only additional out of pocket expenses are to be claimed.

Parking fines and other endorsements

The college will not be responsible for any traffic offence violation, speeding fines, parking fines, or other costs incurred whilst on college business. While driving company vehicles or own vehicles for work purposes, staff must comply with traffic legislation, be conscious of road safety, and demonstrate safe driving and other good road safety habits. Not doing so could merit disciplinary action.

Taxi fares

The college will meet reasonable costs incurred by a taxi journey against a receipt, where staff judge that this is the most time- and cost-effective method of travel (e.g. where local transport is untimely or unavailable or when heavy luggage is being transported). The college will only pay for journeys from home to work and vice versa in exceptional circumstances, and these must be authorised in advance by a member of the Executive or, in the case of a member of the Executive, by the principal, and, in the case of the principal, by the chairman, vice chairman or chair of a standing committee.

It is normal for a surcharge to be applied by taxis for payment by credit card, so payments should be made in cash.

Air and rail travel

When travelling by rail, all employees are expected to travel by standard class. First class is not allowed under normal circumstances unless it is more cost-effective than travelling by standard class. This must be approved by exception by your director or head of department/service. Where particularly long rail journeys (in excess of 12 hours) are undertaken, the principal, vice principals, assistant principals, or heads of department/service may authorise first-class travel in the interests of business efficiency and effectiveness. Employees who are registered as disabled and are "blue badge" holders may also exceptionally travel by first class if there is no bookable standard-class accommodation available. This should be approved in advance by the relevant vice principal, assistant principal, or head of department/service.

Air travel should be the lowest cost option available, which is likely to include budget carriers and restricted tickets. If employees wish to upgrade their flight arrangements beyond the above limits, they will be liable for the additional costs.

7. **Accommodation costs**

Accommodation when employees are away from their **normal** place of work (or in the case of field-based staff who frequently and necessarily travel in the course of their normal duties) and are expected to stay away from home for college business only, not personal convenience.

Unless your stay is part of a meeting and/or conference organised centrally, you are required to settle your own accommodation costs on departure. If your accommodation is being billed centrally to the college as part of a meeting/conference arrangement, you are required to check and authorise the account on departure to facilitate central payment. Personal items will not be reimbursed (e.g., minibar, movies, and newspapers, etc.).

A guide to accommodation costs can be found in Appendix 1.

8. **Subsistence**

Only employees who are away from their **normal** place of work will be entitled to claim for subsistence. For field-based staff, their **normal** place of work is classed as being out in the field. When you are travelling with work (and it is not part of your normal duties), it is customary that you are able to incur reasonable and modest expenses in relation to food and refreshments. However, it is expected that we behave in a sensible and respectful manner in this regard. See Appendix 1 for meal allowances.

The breakfast and late evening meal allowances are for use in exceptional circumstances only and require prior agreement from your line manager. They are not intended for employees with regular early or late work patterns.

You are not entitled to claim for meals, drinks, or other items of subsistence on behalf of colleagues.

9. **Entertaining third parties**

Where you are on an approved internal event, the most senior person in the group must pay. Only necessary business entertaining expenses will be reimbursed where the individual(s) being entertained are external contacts, such as agents, customers, etc. If not wholly, exclusively, and necessarily for business purposes, a tax liability may arise. Details of the reason for the entertainment must be provided, including the name of individuals and the organisations they represent. What is reasonable to claim for under this heading will be a matter of judgement and agreement between yourself, the manager who signs your expenses, and the appropriate vice principal or assistant principal.

10. **Business calls from a home telephone/fax line/personal mobile**

If you are not allocated a mobile telephone or are unable to get a signal on your mobile telephone when at home, you will be entitled to claim for reimbursement of business use of your home telephone.

Claims for reimbursement of business calls made from a home/mobile telephone must be supported by an itemised bill highlighting the relevant call charges.

You will not normally be entitled to claim any portion of the line and/or telephone rental costs of a home telephone or personal mobile contract.

Where agreed and there is an operational need, a contribution can be made to an employee's home internet costs, but this will be subject to the deduction of tax.

11. The following are not acceptable expenses and will not be refunded

Newspapers, magazines, private telephone calls, bar/minibar expenses, hotel laundry (unless away for over five nights), speeding and parking fines, congestion charge fines. This list is not exhaustive, and you should seek advice if in doubt.

12. False claims

If the college considers that any expenditure claimed was not legitimately incurred on behalf of the college, it may request further details from you. The college will carry out audit checks of claims and investigate any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided. Where payment has been made to you prior to discovery that the claim was not legitimate or correct, it may deduct the value of that claim from your salary.

Any abuse of the college's expense policy will not be tolerated. This includes, but is not limited to:

- False expenses claims
- Claims for expenses that were not legitimately incurred
- Claims for personal gain
- Claims for hospitality and/or gifts to induce a client or other business contact to take improper action
- Receipt by you of hospitality and/or gifts from business contacts that may be perceived to influence your judgement.

The college will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal. In addition, the college may report the matter to the police for investigation and criminal prosecution.

Appendix 1

1. Mileage rates

Private mileage rates for cars and vans

Mileage	Amount
up to 10,000 miles	45p per mile
>10,000 miles	25p per mile
In any tax year → April to March	

Private mileage rates for motorcycles

Amount
unlimited 24p per mile

2. Accommodation

As a guide, what is reasonable on a bed and breakfast basis, i.e. excluding dinner: accommodation costs outside London between £70 and £110 per night; within London, between £95 and £150 per night. Please note that this is a guide only – staff should use their judgement as to value for money in terms of available accommodation.

3. Subsistence allowance – all the below rates are inclusive of non-alcoholic drinks (alcohol is not claimable), VAT and service charge levied by the supplier

Pre-authorised breakfast allowance – £9.00

When away from base overnight, the actual cost of breakfast will be reimbursed if the hotel charges this separately. Where there is no overnight stay, the rate may be paid when more than five miles away from your permanent place of work, not at any other company premises, and where an employee leaves home earlier than usual and before 6am, not returning for at least five hours. If an employee usually leaves before 6am, the breakfast rates does not apply.

Lunch allowance – £6.00

When more than five miles away from your permanent place of work and not at any other company premises for more than five hours spanning the normal lunchtime, if lunch is not provided.

Pre-authorised late evening meal allowance - £15.00

When more than five miles away from your permanent place of work, not at any other company premises, and working later than usual (e.g. finishing work after 8pm having worked for more than five hours).