

Title: **Business Travel, Expenses and Benefits Policy & Procedures**

Type: Business Travel, Expenses and Benefits Policy & Procedure

Purpose: This document outlines the policy and procedures for expenses and benefits.

Scope: This policy applies to the College staff and governors. These procedural instructions will not apply to agency staff or self-employed personnel.

Responsibility: The Deputy Principal and Chief Financial Officer is responsible for this Policy.

Note: Legal Context HRMC Rules and regulations

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1. Introduction

The information and guidance contained in this policy and procedure document are for the guidance of college staff and governors. These procedural instructions will not apply to agency staff or self-employed personnel.

This policy comes into effect from 1st November 2024 and replaces all previous policies in place.

Governors and external committee members who incur expenditure arising directly from their duties as a governor or committee member shall have discretion to claim reimbursement of those expenses as set out below.

The Corporation confirms that, without the approval of the Secretary of State, there shall be no remuneration or flat rate payments or attendance or loss of earnings allowances of any kind paid to governors or external committee members in respect of their duties or their service to the College.

1.1. Expense Reimbursement Procedure

Expenses incurred on behalf of the College are to be recorded in detail on a Travelling and Subsistence Allowance Claim Form (shown at Appendix 2). Expense forms must be supported by receipts wherever the supplier can reasonably be expected to provide a receipt. The declaration on the expenses claim form must be signed by the claimant and the form must be authorised in accordance with the authorisation procedures detailed in 1.3. The completed forms should be submitted to the Payroll Office, together with all supporting documentation (receipts etc.) preferably no later than the end of the month following that in which payment is made. The College reserves the right to not pay for expenses that are backdated by more than 3 months.

All supporting documentation will be retained centrally for three years.

Governors must only claim expenses where costs have been incurred as part of their duty as a governor - expenses that would have been incurred in any event will not be reimbursed or where such expenses are already being reimbursed by another party (e.g: an employer, nominating organisation).

1.2. Foreign Currency

Where expenses are incurred in foreign currencies, the amounts should be shown in the currency in question. Reimbursement will be made in sterling, and the amount shown in the 'Totals' boxes should be the sterling equivalent. The rate of exchange must be indicated on the form, and the claim is to be processed as detailed in 1.1.

1.3. Authorisation of Expense Claims

Expense claims are to be submitted to the Payroll Office after they have been authorised in accordance with the following table.

Claimant	Authorised By (1)	In the absence of (1)
All staff except members of EMT/Clerk to the Corporation/staff governors for governing body activities	EMT Line Manager	Another member of EMT
Executive Management Team (EMT) except Principal	Principal	Chair of the Corporation
Principal	Chair of Corporation	Vice Chair of the Corporation
Governors (excluding Chair of Corporation) and Clerk to the	Chair of Corporation	Vice Chair of the Corporation

Corporation. Including staff governors		
Chair of Corporation	Vice Chair of Corporation	Principal in his capacity as a Governor

Claims should not be returned to the claimant after authorisation; they should be forwarded to the Payroll Office. Any amendments made to expenses claim forms should be initialled by the claimant and by the individual authorising the claim.

All employees should note that any attempt to submit a false claim will be treated as a serious disciplinary offence.

It is the responsibility of the claimant and the individual authorising the claim to ensure that there is no breach of this policy.

1.4. Advances

Advances against expenses are not normally paid. However, in exceptional circumstances, claims are to be submitted to the Finance Team and then to be authorised by the Deputy Principal and Chief Financial Officer. Any advances must not exceed £10,000, being the HMRC threshold after which tax and national insurance implications apply. Advances against expenses may be claimed subject to the following conditions:

- (i) Amounts advanced will be limited to the amount of anticipated cash expenditure and must be authorised in accordance with the authorising procedures described above.
- (ii) An advance must be cleared by submission of an expenses claim form as soon as possible. Any unused balance of the advance must be repaid within seven days of the date it was provided. No further advances can be made while an advance is outstanding.

2. Travel

In respect of all journeys, an employee and his/her manager should determine the most effective and efficient mode of transport, i.e. car, train etc, as only business travel will be reimbursed. Where there is any doubt, the employee should consult the Director of Finance to confirm the most cost-effective method.

Governors can claim travel expenses to and from meetings of the Corporation and its Committees, Development Days, other College events and meetings to which governors are invited, as well as external conferences and training events may be claimed. Reimbursement shall be limited to car mileage at the rates applicable to college staff or, where appropriate, standard class public transport. Exceptionally, payment of first-class public transport may be authorised at the discretion of the Chair of the Corporation.

2.1. Car Travel and Related Matters

2.1.1. Business Mileage

Claims for mileage must only be made for journeys that employees have had to carry out whilst performing their College duties. Any claim for travelling between home and your normal place of work is not reimbursable under HMRC regulations. Therefore, the College will not reimburse any such claims. In exceptional circumstances home to work claims may be considered, e.g., Saturday open days. All claims must be approved by your Budget Holder/Line Manager.

Mileage for business journeys must be checked by your Line Manager and will also be subject to review by Payroll.

For the purposes of determining the extent to which journeys may be regarded as business journeys the following rules apply for employees who normally work at one college site but travel to other College sites, clients etc. Normal place of work is usually the place that is most frequently attended to perform work duties. Typically, this will be where the member of staff has an office or desk and support services which are regularly used. This is not necessarily the place where the member of staff was first recruited and can change as duties change over time.

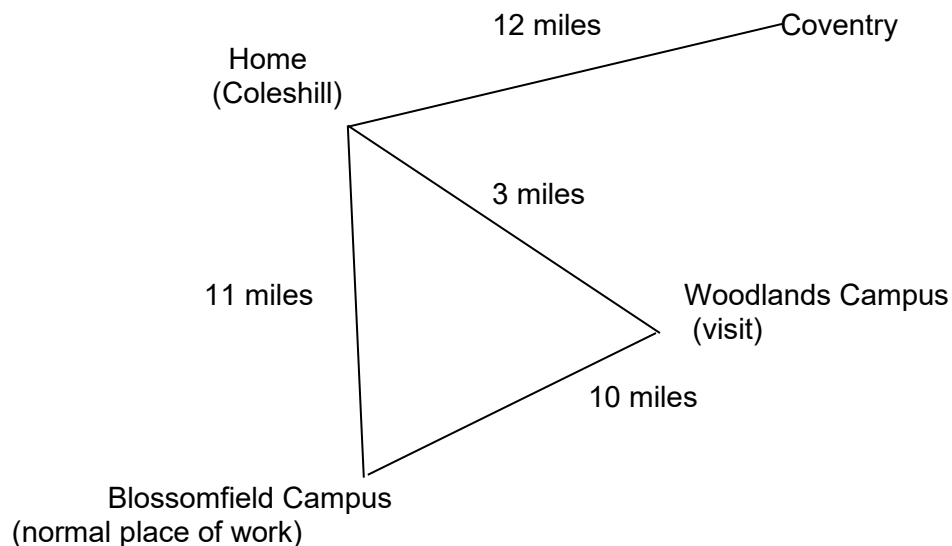
All journeys away from the normal college site on business may be regarded as business journeys, except where a journey commences or ends at the home of the employee. In such circumstances the employee may only claim distance travelled less the normal home to work mileage.

The employee can claim the lesser of:

- a. The mileage from the normal workplace to this specific temporary workplace.
- b. The mileage from home to this specific temporary workplace, less the normal commuting mileage from home to the normal workplace.

Examples are given below:

Example



Example 1 – An employee who is based at Blossomfield travels from home to Woodlands and then returns home. This will be 6 miles in total. As this is less than home to normal place of work then no mileage can be claimed.

Example 2 – An employee who is based at Woodlands travels from home to Woodlands, then to Blossomfield and then back home. The employee cannot claim from home to Woodlands as this is their normal home to work journey, they can claim for 10 miles between Woodlands and Blossomfield. Their journey home from Blossomfield is 11 miles and they can claim 8 miles as they need to deduce their normal home to work mileage of 3 miles. In all, the employee can claim 18 miles.

Example 3 – If the employee who is based at Blossomfield travels from home to Coventry for a meeting and then home again the total mileage is 24 miles. The employee can claim 24 miles less the normal home to Blossomfield mileage of 22 miles and therefore can claim 2 miles.

Employees must provide sufficient detail on the expense claim form. No tax or NIC liability will arise in respect of travel expenses claimed provided these rules are complied with.

2.1.2 Own Cars

In respect of employees using their own car on college business, a mileage rate, based on the HMRCs authorised mileage rate as set out in Appendix 1, will be paid upon completion of the Expense Claim Form set out in Appendix 2 and processed as detailed in 1.1 above. Any change in the rate will be notified to the employees periodically. Prior to undertaking any journeys staff should ensure they have read and understanding the responsibilities within the College's Driver Risk Management Policy. Staff are required to confirm that the vehicle used is kept in a roadworthy condition, has valid MOT certificate (if required by law) and insured for business use when they sign the expense claim form. In addition, they need to confirm they have a full valid driving licence to drive the vehicle in the UK. The cost of any additional insurance premium incurred by the individual is covered by the mileage rate paid by the College as indicated in Appendix 1 – Travel for Staff Development.

2.1.3. Bicycle

Mileage Allowance.

Employers can pay the amount stated in Appendix 1 tax free to employees who use their own cycles for business travel. Journeys between home and work are not business travel for this purpose. Any employee considering joining a Cycle to Work scheme will need to consider whether they would prefer to use their own cycle and be able to claim up to the amount stated in Appendix 1 for any business miles they travel, as opposed to having a cycle loaned to them by their employer. Employees cannot claim the amount stated in Appendix 1 as tax-free mileage allowance for business travel if they use a cycle loaned to them by their employer.

2.1.4.Pool Cars / Vans

Where an employee uses a pool car or van for business purposes, any fuel expenditure may be reclaimed on production of a receipt and completion of an expense form as set out in Appendix 2 duly authorised. The pool vehicle must not be taken home at night, except in exceptional circumstances, which must be previously authorised by a member of EMT. No pool vehicle must be used privately or to the exclusion of other employees.

2.1.5. Car Parking and Tolls

Car parking away from the normal place of work will be reimbursed providing a copy of a receipt is attached to the expense claim as set out in Appendix 2 and processed as detailed in 1.1 above. Parking fines will not be reimbursed.

Toll charges will only be reimbursed if authorised in advance by your line manager and it is agreed that the route to be taken is essential.

2.1.6. Public Transport including Rail Travel

Rail travel

Often it is less expensive, and certainly more environmentally friendly, to select rail travel over car travel. Staff should examine the possibility of the Rail option where relevant and practicable.

Reservation process

Staff should try to reserve a rail ticket as early as possible to take advantage of advance fare offers. Tickets should be booked on the college credit card via the finance office. Where time does not permit this option, then tickets may be purchased from the station however receipts must be obtained and the costs claimed back through an expense form.

Booking class

The College will only pay for standard class rail travel. If staff wish to upgrade to first class, they need to pay the additional cost.

2.1.7 Taxi Travel

The use of a taxi is only to be considered for exceptional circumstances. After business train travel, taxis can be used for journeys to hotel accommodation if essential. All claims must be fully receipted as set out in Appendix 2 and processed as detailed in 1.1 above.

The use of taxis for governors should be by prior agreement with the Clerk and subject to receipts being obtained or being booked on the College account.

2.1.8 Overseas Travel

Occasionally the College will require certain employees to undertake overseas business travel. In all cases such travel needs to be approved in advance in line with the Overseas Travel Procedures.

Air Travel

The College will only pay for travel by standard economy class. If a member of staff wishes to upgrade, they need to pay any additional costs. Air travel must be booked through normal College purchasing procedures. The College will not meet any if the costs incurred by spouses/partners when accompanying employees on overseas business travel. All flights must be authorised by a member of EMT.

Hire cars

Overseas hire cars must be authorised in advance by a member of EMT.

Public transport

When travelling by other modes of transport overseas, employees should try to utilise local public transport facilities to minimise cost wherever possible, unless this is not practical in the particular country (lack of developed transport infrastructure) or the employee's safety could be endangered, in which case taxis or hire cars can be used. Employees must substantiate the reason(s) for not choosing to travel by public transport.

2.1.9 Out of Pocket Expenses

The College may reimburse other out of pocket business expenses on production of an itemised receipt and following approval by a member of EMT and processed as detailed in 1.1 above.

3. Subsistence

3.1. Meals Reimbursement

All individuals operating a normal working day at their normal College place of work will be expected to provide their own meals.

Employees who are required to travel in the course of their work are entitled to claim the additional cost of meals taken enroute where they are outside West Midlands area. All expenditure must be fully receipted with an itemised receipt and reimbursement may be refused, if it is considered that the expenses being claimed are excessive or unreasonable in nature. Any changes in rates will be notified to staff periodically.

3.1.1. Breakfast

Receipted breakfast expenditure may be reimbursed as shown in Appendix 1 provided the employee is on college business away from their normal office and the following conditions are fulfilled:

- the employee is staying in overnight accommodation, i.e. breakfast is not included in the hotel; or
- the employee is required to leave home before 6.30am to undertake a business journey.

3.1.2. Lunch

Employees who are staying away from home on business at the College's expense, or who are away from their normal place of work on college business where regular business travel is not a key aspect of their role at the College, will be reimbursed for the cost of lunch per the limits in Appendix 1. Receipts must be attached to the expense claim form.

3.1.3. Evening Meal

If travelling on college business and arriving home after 9pm, or staying away on college business, you will be reimbursed for the cost of an evening meal per the limits in Appendix 1. Receipts must be attached to the expense claim form.

Where employees incur meal costs for valid business purposes, but without any customer present, the costs involved should be authorised by the most senior person present. Authorisation in advance should be obtained from a member of the EMT. Full reason for the expense should be noted on the Travelling and Subsistence Allowance Claim Form (appendix 2) along with details of all attendees where the one person has paid for other attendees.

Examples of valid business purposes include management and training etc, meetings continuing over a mealtime or sensitive confidential business meeting held outside the office, but not meal expenses incurred for purely social reasons. As refreshments are usually served at Corporation and Committee meetings, meal costs arising from these would not normally be reimbursed.

3.2 Hotel Accommodation

Overnight stays are only allowed if:

- The return journey is over 250 miles; or
- The employee is at the same location for consecutive days; or
- Where driving would constitute a danger to the driver and other road users e.g. through tiredness or if the journey would be in excess of three hours travel each way.

When required to stay away overnight on college business, employees may claim for the cost of the room and board. The use of hotel accommodation must be approved by the Line Manager before making the booking. Booking should be made through the normal college purchasing system in line with the rates in Appendix 1.

Employees must obtain itemised receipts for all reimbursed expenses wherever possible in line with rates in Appendix 1 and processed as detailed in 1.1 above. Any costs over this limit must be settled separately by the individual when checking out.

3.3. Entertainment

Entertaining expenses include events such as business meals, sporting events, or the theatre, when a business discussion takes place before, during or after the event.

Necessary business entertaining costs will be reimbursed on production of itemised receipts. The following information must be shown on the expenses claim form:

- (i) the names(s) or attendee(s);
- (ii) the organisation which they represent: and
- (iii) the purpose of the entertainment

This is a strict requirement of HMRC. Entertainment must be authorised in advance in line with the table below:

All staff except members of EMT	Member of EMT
Executive Management Team (EMT) except Principal	Principal
Principal	Chair of Corporation
Governors (excluding Chair of Corporation)	Chair of Corporation
Chair of Corporation	Vice Chair of Corporation

All entertainment must be related to protecting business and securing future business or must form part of a project specific requirement where the expenditure will ultimately be remitted by the client. The amount spent must be appropriate to the potential benefit. Where the expenditure is a project specific requirement, the amount spent must not exceed the allowance in the project.

Where the only individual in attendance are employees of the College, the rules described under "Subsistence" should be followed.

Entertaining where no external guests are present (staff entertaining), is permissible in connection with team building activities and were authorised in advance by a member of EMT. For staff entertaining, details of the employees and the purpose of the event must be detailed on the relevant expense claim forms, in accordance with HMRC requirements.

It is important that employees correctly allocate entertaining expenses between client and staff entertaining on their claim form.

No tax or NIC liability will arise in respect of entertainment expenses incurred in accordance with these rules.

3.4. Cards, Flowers and Gifts for Governors and Staff

The College may, at the Principal's discretion, send cards or flowers to governors, employees or spouses in special circumstances, for example during illness or bereavement.

After 20 years' service, staff are given flowers or a gift to the value of £50.00, as a long service award.

The Corporation may, at the Chair's/Vice Chair's discretion, give gifts to thank governors for service to the College, as appropriate.

4. Other Expenses and Benefits

4.1. Home/Mobile Telephone

By prior approval with the Principal or Deputy Principal and Chief Financial Officer, the College will reimburse the cost of business calls incurred on home telephones or mobile phones on the production of an itemised bill. Approval must be received before any calls are made on this basis. Line rental will not be reimbursed. The College may also agree to reimburse top up mobile phone vouchers where a mobile phone has not been provided for college use.

4.2. Internet

By prior approval with the Principal or Deputy Principal and Chief Financial Officer, the College will reimburse the cost of internet connection, only where it is strictly necessary for business purposes, e.g. to enable employees to access the College network. All claims must be fully receipted. Any private use by employees will not be paid for by the College. Approval must be received before any costs are incurred on this basis.

4.3. Training Courses

The College will bear the cost of external training courses where the College is satisfied that the Staff Development approval process has been followed and the training leads to the acquisition of knowledge or skills which are necessary for the duties of the employment, or directly related to increasing effectiveness in the performance of the employee's present or prospective duties in the employment. Where either of these conditions are met, the Vice Principal Human Resources and Student Services may agree for the College to bear the cost of the course fees and essential books.

4.4 Relocation Expenses

Payment may be agreed at the discretion of the College to compensate staff who are required to either relocate or incur additional home to work travel as a result of the college changing the location of their role.

Expense Rates

	Proposed
Car mileage:	
First 10,000 miles	45p per mile
Over 10,000 miles	25p per mile
Staff development	25p per mile
Own Bicycle	20p per mile
Motorcycle	24p per mile
Breakfast	Leaving home before 6.30am - £6
Lunch	£7.50 including London
Evening meal	£20 including London
Personal Incidental Expenses UK	£5 per night
Hotel limits (Bed & Breakfast)	Up to £150 (higher rates can only be approved in advance by EMT)
Daily allowance for overseas travel	As for UK
Personal Incidental expenses abroad	As for UK
Car Hire	No limits set, must be agreed in advance by EMT

Standard Mileage between College campuses

From/To	Blossomfield	Woodlands	Stratford
Blossomfield		10	18
Woodlands	10		26
Stratford	18	26	

Travelling and Subsistence Allowance Claim Form

1.1.1 Period of claim From
To.....

Name Home Address

Cost Centre

Employee No:

--	--	--	--	--	--	--

(see payslip)

VEHICLE DETAILS

1.1.2 Reg No:

--	--	--	--	--	--	--

If you use a different vehicle during the period of the claim, please use separate claims for each vehicle.

CLAIM SUMMARY Total all claim

sheets Total number of claim pages

..... Total

.....miles

at **45p**

(Receipts are required with items

listed below) Car park Charges

Public Transport

Fares Telephone

Calls Subsistence

Total claim for period.....

£	p

CERTIFICATION

I certify that:

- (a) This is a correct record of official journeys and that I have actually and necessarily expended the amounts claimed for fares and other expenses.
- (b) That I have read and understand the responsibilities within the College Driver Risk Management Policy and Procedure.
- (c) **The vehicle shown above is kept in a roadworthy condition, has valid MOT certificate (if required by law) and insured for business use.**
- (d) That I have a full valid driving licence to drive the above vehicle in the UK

Signature of Claimant..... Date.....

I confirm that the above is correct to the best of my knowledge.

AUTHORISED SIGNATORY - PLEASE COMPLETE BELOW

Cost Centre	Value of mileage	Car Park Charges	Public transport fares	Telephone calls	Subsistence
	8600	8600	8600	8600	8600

.....	£.....	£.....	£.....	£.....	£.....
-------	--------	--------	--------	--------	--------

I certify that all payments and receipts have been checked and authorised.

Signed

Date

Cost Centre/Divisional Manager

Name in Block capitals

Date.....

Travelling and Subsistence Allowance

Claim Form

1.1.3 Period from.....20 To.....20

DATE	DETAILS OF JOURNEY (Brought forward from previous page)	MILEMETER READINGS		MILES	Expenses/ subsistence		PURPOSE OF JOURNEY
		Start	Finish		£	P	
Totals (carry forward to next page)							

Petty Cash Voucher
Appendix 3

**SOLIHULL COLLEGE & UNIVERSITY CENTRE PETTY CASH
VOUCHER**

Received from Payment Help Desk the sum of _____ as
detailed below

DETAILS OF EXPENSES	COST CENTRE	NOMINAL	AMOUNT	
TOTAL				

Certified by signature:

(Head Of Department)

Received by

Date

Name

Print Name:

Department

Section

Tel. No

Certified by:

(Finance Director - if over £100)

**SOLIHULL COLLEGE & UNIVERSITY CENTRE PETTY CASH
VOUCHER**

Received from Payment Help Desk the sum of _____ as
detailed below.