



Staff Expenses and Gifts Policy (including Credit Card Statements)

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1. Introduction & Scope

- 1.1. This policy provides guidance to all individuals claiming reimbursement of travel, subsistence or other expenses incurred in connection with Epsom College (the “College”) business.
- 1.2. As a general principle, a member of staff will be reimbursed in full for **expenses wholly, necessarily and exclusively** incurred in the course of the College’s business.

2. Claiming and Authorisation of Expenses (including House Expenses)

- 2.1. Expense claim forms can be obtained from the Accounts Department or Staff Intranet.

- 2.2. **Itemised receipts must be produced for all items claimed.** Credit card receipts alone are not sufficient. Items not supported by detailed receipts will **not** be reimbursed.
- 2.3. All expenses should be reclaimed as soon as practically possible after being incurred. For audit purposes, all expenses must be submitted at the end of the academic year before leaving for the summer break, and no later than 31st July, as claims submitted in the new academic year will not be reimbursed.
- 2.4. Where a claim is made for multiple individuals the names of **all employees** to which the claim relates should be listed on the claim form.
- 2.5. All expenses (including House expenses) must be authorised by the Budget Holder; if the claimant is the budget holder, the claim must be approved by a member of SLT. Expense claims must not be authorised by someone related to the claimant.
- 2.6. Claims for expenditure incurred on a school trip must be authorised by the trip leader, or a member of SLT.
- 2.7. By authorising transactions, the authoriser is confirming that the expenditure has been incurred necessarily for the purpose of College business, and the claim has been made in accordance with the requirements set out in this Staff Expenses and Gifts policy. They are also confirming there is sufficient budget to cover the expense and supporting documentation, such as an itemised receipt, has been provided.
- 2.8. For on-line purchases, including Amazon, the order confirmation is not sufficient - a full VAT receipt must be provided.
- 2.9. Expenses will be reimbursed via BACs.

3. Credit Cards

- 3.1. The Accounts Department will email credit card statements to Card Holders as soon as available (usually around 9th of the month).
- 3.2. **Itemised receipts must be produced for all items of expenditure.** Credit card receipts alone are not sufficient. Expenditure not supported by receipts will be treated as a staff loan and will be charged to the relevant budget at the discretion of the Head of Finance or Bursar.
- 3.3. All statements should be returned to the Accounts Department by the end of the month. Any statements not received will be treated as a staff loan until the paperwork has been returned to the Accounts Department.
- 3.4. By submitting the credit card statement and supporting receipts, the cardholder is confirming that the expenditure has been incurred necessarily for the purpose of College business, and the claim has been made in accordance with the requirements set out in this Staff Expenses and Gifts policy. They are also confirming there is sufficient budget to cover the expense and that supporting documentation, such as an itemised receipt, has been provided.
- 3.5. As per 10.1, alcoholic drinks will not be reimbursed.

- 3.6. Any gifts purchased using a credit card must comply with paragraph 13.1 below.
- 3.7. If the requirements in section 3 are not followed, this may result in the credit card being withdrawn.

4. Cash advances

- 4.1. Members of staff embarking on extended travel may request a cash advance.
- 4.2. Upon return, the member of staff must provide the Accounts Department with a completed and appropriately authorised expense claim, and also return any unspent cash. All spend must be supported by itemised receipts.
- 4.3. If this is not provided within a reasonable time, the College will reclaim the advanced amount via a salary deduction as a last resort.

5. Business Travel – General

- 5.1. The most cost-effective mode of transport should be used when travelling on College business.
- 5.2. Travel from home to your ordinary place of work is not deemed business travel. The reclaimable amount is any extra costs incurred above the normal home to place of work cost.

6. Business Travel – Employees own motor vehicle/motorcycle

- 6.1. Mileage in a personal vehicle will be reimbursed at the following rates (up to 10,000 miles per year):

Car	45p per mile
Motorcycle	24p per mile
- 6.2. If an employee carries any other College staff in their own motor vehicle for business travel, that employee can claim 5p per passenger per business mile. The passengers must be employees of the College, named on the claim form and they must also be travelling on a business journey.
- 6.3. A route planner should be printed off to support the business mileage claim made. The purpose of the trip must also be noted on the claim form.
- 6.4. Parking costs can be claimed when working away from usual place of employment.

7. Business Travel – Trains, Underground, Bus or Tram

- 7.1. Employees should, as far as possible, travel Standard Class and should book their journeys sufficiently in advance to obtain the best possible prices.

7.2. First Class train travel is only acceptable where:

- the length of the journey (journey time of 3 hours or more, excluding waiting times and travel to/from stations) and its timing in relation to business meetings, presentations, etc. merit the need to work on the train.
- The member of staff is required by the College or other sponsoring organisation to travel with someone from another institution who is not travelling in standard class or equivalent.
- The trip is being funded by a third party who specifically allows travel in First Class and will reimburse the costs to the College in full.

7.3. If the member of staff deviates from this policy, use of non-Standard Class must comply with the above and be pre-approved by the Head or Bursar.

7.4. Where a ticket for travel is not available to support an expense claim, the member of staff must provide evidence of the cost incurred e.g. bank statement to show use of contactless card on the London Underground network.

8. Business Travel - Taxis

8.1. Where public transport is impractical e.g. late night travel, no practical public transport links, the College will reimburse the cost of taxi fares incurred whilst travelling on College business on production of a receipt.

9. Business Travel - Air Travel (including overseas)

9.1. Employees are required to travel in the cheapest available class of travel.

9.2. Premium Economy, or Business Class may be justified where one or more of the following conditions exist:

- The length of the journey and its timing in relation to business meetings, presentations, etc. merit the need for sleep and/or work on the flight.
- The member of staff is required by the College or other sponsoring organisation to travel with someone from another institution who is not travelling in economy class or equivalent.
- The trip is being funded by a third party who specifically allows travel at a class higher than economy and will reimburse the costs to the College in full.

9.3. If a member of staff deviates from the policy, use of a non-economy class must comply with the above **and** be pre-approved by the Head or Bursar.

10. Subsistence

10.1. Staff who are necessarily away from the College for genuine College business over a recognised meal time are entitled to claim for reasonable subsistence. The following are considered reasonable and comply with HMRC rules on subsistence):

- Attending an event for 5 hours or more: £5;
- Attending an event for 10 hours or more: £10;
- Evening meal (after 8pm): £25;.

Alcoholic drinks will not be reimbursed.

10.2. Itemised receipts showing the purchases must be produced for **all items** claimed. **Credit card receipts alone are not sufficient.**

11. Subsistence – Overnight

11.1. The College will reimburse reasonable out of pocket expenses incurred when it is necessary to stay away from home overnight on College business. This will include the following:

- **Accommodation** - accommodation should be booked in advance at the best possible rate which should not exceed £150 per night including VAT. Any booking in excess of £150 per night must be approved by the budget holder and the Head or Bursar before booking.
- **Meals** - to follow the subsistence guidance in 9.1.
- **Incidental costs** – additional expenses of a personal nature on overnight stays only, such as laundry, phone calls, and newspapers. As these costs are not necessary to the performance of the employee's duties, there is a set limit of up to £5 per night within the UK, £10 per night outside of the UK.

11.2. Receipts showing the purchases must be produced for **all items** claimed. **Credit card receipts alone are not sufficient.**

11.3. Where the receipted amount is in excess of the above published limits the reimbursement will be restricted.

12. Entertaining – Business

12.1. Employees should only entertain visitors and guests where it is to assist the College in its objectives, and where there is a valid business purpose. **Entertaining other members of staff is not permitted.**

12.2. Wherever possible the on-site Catering facilities and provision should be used.

12.3. Where external costs are incurred, itemised receipts must be submitted and the following guidelines should be adhered to:

- Lunch: £20 per person including drinks and gratuities

- Dinner: £35 per person including drinks and gratuities; if the cost per person is likely to exceed this amount, **prior** approval must be obtained from the Bursar.

12.4. To meet HMRC requirements, when making a claim for reimbursement of business entertainment expenses the following **must be** included:

- Name(s) of attendees
- The organisation(s) they represent
- The purpose of the entertainment
- The reason for exceeding the guideline maximum level of expenditure (if relevant)

13. Staff Gifts

13.1. It is paramount that charitable funds received by the College are only used in pursuit of achieving our charitable objective of providing education. Any personal benefit that we provide should only be incidental to carrying out this objective.

13.2. Therefore, the costs, nature and reasons for giving a gift must be appropriate, justifiable and stand up to the scrutiny of the any regulatory bodies including HMRC.

13.3. The giving of gifts should not be a matter of routine practice; neither should their receipt be expected based on prior custom.

13.4. **Gifts should only be given to those assisting the College in a voluntary capacity and not as a form of veiled payment for performing expected duties.** Members of staff are welcome to buy gifts for their team at their own expense.

13.5. Gifts may be given where enhanced and voluntary effort, outside of the expected requirements, has resulted in greater outcomes for a department, sports team, event or other group of pupils. In these circumstances, the justification for such a gift must be made in writing to the Bursar or Head of Finance **before** the gift is purchased.

13.6. Gifts paid for using the College's charitable funds **must not** be of a private nature (i.e. on the birth of children or for birthdays, weddings, personal gifts etc.) unless due to bereavement, condolences or other circumstances deemed appropriate by the Bursar.

13.7. The College hosts various social functions throughout the year, which all staff are welcome to attend. Therefore, further social events, such as Christmas meals or end of term drinks, organised on an individual or departmental level, **must be self-funded** and are not to be funded by the College.

13.8. Staff should be aware that expense claims and credit card statements are regularly reviewed for gifts and entertaining that would be deemed a taxable benefit to the recipients. Any expenditure falling outside of the Staff Expenses and Gifts policy would be taxable as a benefit in kind in accordance with HMRC rules, and employees will be liable for the additional tax due.

14. Payments directly to external suppliers

- 14.1. Where possible a member of staff should not make personal payments directly to suppliers of goods or services on behalf of the College.
- 14.2. Where, due to circumstances beyond a member of staff's control, they are required to make such purchases they must comply with the College General Expenses policy.
- 14.3. Where the College is covering removal costs to/from College accommodation, three quotes should be obtained and approved by the Bursar before engaging the services of a removal company.