UNIVERSITY OF
LINCOLN

Travel and Expenses Policy

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1. Purpose

The purpose of this policy is to set out the procedures that must be followed when making business travel arrangements and claiming for expenses that have been incurred as part of the performance of duties for the University of Lincoln. The principle of the policy is to ensure that individuals are not financially disadvantaged as a result of incurring expenses for business purposes. These include business mileage, subsistence and out of pocket expenses. Employees are reminded that the policy does not cover the reimbursement of items or equipment that should be purchased in line with University Procurement regulations. Such items of procurement that do not demonstrate best practise in terms of value for money will be returned unpaid.

The key objectives of this policy are:

- To set out the University's policy relating to business travel and expenses and clearly state the types of expenditure that can and cannot be reimbursed
- To ensure reasonable standards of service, comfort, convenience, and safety for those who need to travel on University business whilst achieving best value for money and using the preferred University travel supplier
- To set out the treatment of payments made in accordance with the University policy. Any claims made outside of the policy should be referred to the Payroll department for further advice
- To define the process for claiming necessary expenses
- To promote that the University will operate in a way that demonstrates our concern for the environment. Therefore, this policy encourages the use of sustainable transport methods such as cycling, walking and the use of public transport.

Provided that the procedures set out within this policy are followed, no additional tax or National Insurance Contribution liability will arise, and staff need not report details of expenses reimbursed within their tax returns. All payments of expenses are subject to HMRC rules.

When the policy states that receipts are required these should be valid VAT receipts and not credit card transaction copies. Failure to produce valid VAT receipts may result in the non-reimbursement of expenses.

2. Scope

This policy applies to:

- Employees of the University
- Students of the University who are required to travel for learning and research purposes
- Other representatives of the University (e.g. visitors and honorary fellows) where the travel is directly related to academic (learning and / or research) purposes organised or authorised by the University

- Individuals engaged on a casual or claim worker agreement where expenses are required and pre-approved, including External Examiners and Guest Speakers.
- Where the costs relate to an Externally funded research grants, the grant guidance is to be reviewed prior to any expenditure being undertaken and in such cases, **may** take precedence over the University's travel and expenses policy. The Payroll team and your College Finance Officer must be informed of the funders' guidance to ensure claims are processed correctly.

The policy does not apply to:

- Individuals that are self-employed, or work as contractors or consultants for the University
- Employees of the University that may be undertaking private / consultancy work for other organisations, e.g. in which case the end client is responsible for meeting the cost of any travel expenses

The University will reimburse for all reasonable expenses incurred by those as defined above as part of their performance of duties for the University of Lincoln.

The rules of this policy shall apply to all travel and expense claims. All departments are expected to implement and duly follow this policy.

Please note that the University assumes no obligation to reimburse expense claims that are not compliant with this policy and should claimants have any questions regarding the reimbursement of expenditure, it is advised to contact the Payroll Department prior to committing themselves to expenditure.

3. Principles of the Policy

The principles underlying this policy are:

- Fairness and consistency
- Personal safety
- The University's duty of care
- Value for money and need for public accountability
- Business need
- Environmental responsibility

4. Authorisation Procedures

Approving Managers are responsible for certifying that:

- Expenses should only be authorised if expenditure has actually been incurred
- Expenses were necessarily incurred whilst on business activities

- Prior approval for the expenses were sought where appropriate, ensuring that the most cost efficient method was used
- Where possible, travel and accommodation has been pre booked using the University approved travel provider, however if this is not possible, there is reasonable justification as to why
- The correct project / account code for the expenses has been used
- There are no claims for any private expenses
- The Travel Notification form has been completed prior to the expense taking place (where applicable for UK travel)

It would be expected that any expenditure should come through your Finance Officer to ensure the correct budget and process is followed.

All claims must be supported by an itemised receipt scanned and attached to the corresponding line on the expense claim (unless stated otherwise in this policy). VISA / Credit / Debit card statements or receipts are not permitted.

It would be expected to reject any claim if a receipt has not provided unless there are specific and justifiable reasons why one has not been obtained.

If a receipt has been lost or mislaid, full details should be disclosed on the expense claim under the “reason for supporting information” which will then be authorised at the discretion of the Approving Manager.

5. Behaviours Whilst on University Business

Employees must comply with the University’s code of conduct whilst undertaking duties on behalf of the University. All colleagues, clients and business partners must be shown respect, courtesy, taking in to consideration, local laws, sensitivities and customs.

6. Conflict of Interest

There are circumstances in which the activities or interests of employees may conflict with the interests of the University. Employees must avoid any arrangements or circumstances, including close family or personal relationships that may compromise or appear to compromise their ability to act in the best interest of the University. Where such a conflict is known to exist, it must be declared to the budget holder prior to travel.

7. Making Business Travel Arrangements

Travel Notification Form

The University has a duty of care for its staff and students under the Health and Safety at Work Regulations, which extends to travelling in connection with the business of the University of Lincoln.

It is mandatory that all travellers must complete the Travel Notification form for any overseas travel **at least two weeks prior** to travel. This is to ensure that there is budget available and to inform the Insurance team in Finance of the destination you are traveling to, should you need any additional insurance cover, assistance or guidance.

The Travel Notification form is located on the front of the portal page, or can be found on the Department of PPC portal page under the Expenses section.

Travellers must also comply with any local arrangements issued by their own department regarding pre-trip approval. The departmental budget holder may reserve the right to refuse reimbursement of travel and subsistence claims if travellers have not sought the budget holder's permission to incur those expenses.

Advances for out of pocket expenses can be requested prior to travel. Refer to section 20 (Advances).

Travel Insurance and Risk Management

The University has a Duty of Care to its travellers under the Health and Safety at Work Act and must ensure that it has appropriate processes in place to manage any reasonably foreseeable risks and you must be able to assess these risks prior to travel by completing a Risk assessment form and to be in a position to make a judgement about whether there may be a need to change your plans. You may also wish to consider familiarising yourself with the offsite working policy. For any further guidance, please visit the Health and Safety portal page.

Completing the Travel Notification form ensures that:

- The traveller will be covered by the University's business travel insurance policy
- There are no charges to your department for this insurance
- The policy provides medical cover and a 24-hour helpline should any assistance be required
- Information relating to business travel is gathered to enable accurate carbon reporting for business travel

If the University knows about your travel plans and the level of risk unexpectedly increases before your departure date, the approved travel supplier may notify you so that you can make a judgement about whether you still wish to travel.

If an unforeseeable event occurs whilst you are overseas and you have booked via the approved travel provider, the University will have a better chance of locating you if you have completed the Travel Notification form and used the University's approved travel supplier.

When assessing the risks, travellers are advised to consult the Foreign and Commonwealth Office (FCO) website, which gives specific travel advice on all countries of the world, including advice on crime, health, terrorism and natural disasters. The FCO is also a useful source of information and advice on practical tips on staying safe, secure and healthy and avoiding problem situations.

Staff and students may also find it useful to check the Global Security Centre (Country Risk Forecast and Travel Security Online) web site which provides comprehensive information on worldwide travel. As the web site provides a specific risk rating for each country it can provide useful information to assist in carrying out a risk assessment. You should always be guided by the advice given by GSC.

When booking travel, please ensure the travel provider is made aware of any special requirements in which they may be able to make suitable arrangements.

Before undertaking any travel on University business, please ensure you are fit and healthy to travel. The approved travel supplier can be contacted to make alternative travel arrangements should flights be cancelled etc.

In the event of illness, the emergency assistance provider, available through the travel insurance provider, should be contacted in emergency scenarios such as when payment for emergency medical treatment is required etc.

Travel Notification and UK Business Trips

Travel within the UK does require the same level of risk assessment as overseas trip, however the Health and Safety Department would be able to advise you on this. There is an expectation the Travel Notification form is to be completed for any UK trips, to ensure available budget and the correct process is followed for booking of travel and accommodation.

8. Benefits of using the approved travel supplier

The University has an approved travel supplier (details can be found on the Finance portal page under procurement).

The key benefits are:

- Online Corporate Travel booking Tool
- Support with travel bookings and any changes
- Global business travel expertise
- Passport & Visa services
- Duty of care
- Business Traveller Safety guidance and support
- 24/7 out of hours emergency service

- Value for money
- Management Information and Reporting - including the ability to report on the total travel data for carbon reporting to support the environmental projects and sustainability.

Travel Supplier Data Protection Notice

The University will share your personal and special category data with its approved travel supplier (supplier details can be found on the Finance portal page under Procurement), who is contracted to work on the University's behalf. Such data will be shared in the following instances:

- You enter such data into your traveller profile within the travel booking system, or provide such data to the approved travel supplier over the telephone
- When you make a booking on the travel booking system or via telephone with the approved travel supplier
- You request a colleague to book travel on your behalf and such travel is booked through the approved travel supplier

The approved travel supplier will collect and pass to third party travel providers any personal and special category data legitimately required to make a booking in their capacity as a travel management service provider, along with any information you and/or a colleague voluntarily provide. By entering your personal and special category data into the portal or providing this over telephone (either yourself or via a colleague), you are consenting to this being shared with the approved travel supplier and where necessary, third party travel providers. However, your express permission will be sought prior to sharing the data that you enter within your online traveller profile with other University colleagues, so that they can book travel on your behalf.

9. Travel

Driving Cars, Vans, Hire Cars, Pool Cars, Minibuses etc.

In order to drive on University business you must first register as an Authorised Driver. This applies to those who wish to:

- Hire vehicles for University business both in the UK and overseas
- Use their private (own) vehicle for University business

Driving at work includes:

- Driving to and from premises other than a permanent place of work for the purposes of work
- Driving between University sites for the purpose of undertaking work at the destination site

- Travelling to and from any other location in connection with University business. For example to attend a conference, meetings and training events, away days etc.
- Driving a vehicle hired by the University

To register, please complete the required forms on the Health and Safety portal page.

UK Business Trips Using your own vehicle for Business journeys

Drivers using their own private vehicle on University of Lincoln business must ensure they have "business use" on their own personal motor insurance policy, as they are not covered under the University's motor policy. Please check with your insurance provider in the first instance to ensure you would be covered. The mileage allowance paid by the University includes all actual and incidental costs involved in running a vehicle, including an element for motor insurance and any administration fees incurred when adding business use to their policy.

Please note that it is the driver's responsibility to ensure they comply with DVLA regulations and only drive a category of vehicle that is included on their driving licence. For further information please see the DVLA website.

Refer to the "online expenses" section below on how to submit your mileage claim.

UK Business Trips Using your Hire vehicle / Minibus for Business journeys

Drivers using a Hire vehicle or Minibus for University of Lincoln business must ensure they have completed the Driving at Work Declaration and provided the appropriate documentation to support their application. The documents can be found on the Health and Safety portal page under Driving at Work.

Alternatives to Travel

The University is committed to reducing its overall impact on the environment and has set out carbon reduction targets which can be found in the University's Carbon Management Plan. This includes carbon emissions associated with business travel, which are reported annually. All travellers are expected to review their travel arrangements and consider the following prior to booking:

- Consider if the journey is necessary? Are there alternative ways the meeting can be held, which may result in a reduced cost or environmental impact, i.e. telephone / skype / web conferencing?
- Public transport options, such as train or bus for domestic travel, should be prioritised over the use of private vehicles
- Flights should not be taken for domestic travel and for journeys easily accessible by rail, i.e. to Paris or Brussels
- If you are required to drive, check with other colleagues travelling to the same location, regarding the option of car sharing

- Hire cars or public transport should be used for all business journeys where the return mileage by road is 150 miles or more
- If an employee chooses to use their own vehicle for journeys of a round trip of over 100 miles without prior approval from their Line Manager, then they will only be paid mileage for a maximum of 100 miles

Further information regarding the University's commitment to carbon reduction can be found on the Estates Website.

Approved methods of booking travel

When booking travel please consider the most cost-effective way possible, whilst having regard for personal safety, travel times and the impact on the environment including choosing low carbon emission options.

Before you make any bookings, please check with your budget holder that the expense will be approved and ensure it is in line with this policy.

The University has established relationships with several approved suppliers, to ensure the best value for money, individual security and allows the University to measure its carbon footprint levels against agreed government targets. These can be found on the Procurement portal page under Finance.

Use of approved supplier - flights, trains, ferry, hotels, overseas car hire

Flight, train, ferry, overseas car hire and hotel bookings should be made with the University's approved travel supplier.

Use of approved suppliers – UK car hire

UK car hire bookings must be made through the University's approved vehicle hire supplier. Please note there is an excess currently at £1000 to pay should an accident occur which will be payable from your local budget.

Permitted exceptions to using the approved supplier

It is recognised that there will be occasions where the approved supplier does not offer the best value for money. Where these exceptions occur, please contact the Procurement team to ensure this is reviewed with the current Travel Management Company.

Permitted exceptions to using the approved supplier include:

- Where travellers are attending a conference and hotel accommodation has been pre-arranged at a more cost effective rate by the organiser
- Better value can be obtained by booking with an alternative supplier on the internet

When considering using an alternative supplier, you must be able to demonstrate that it is a better option. Quotations must be on a like for like basis, taking the following into account:

- Flight prices and exchange rates are not static, therefore comparative quotations should be obtained on the same day to ensure you are comparing fairly
- The basis of the comparison should be the whole cost. Ensure the cost includes seat reservation charges, luggage charges and credit card fees
- Cheaper hotel rates on the internet often don't include free Wi-Fi, breakfast or, are not cancellable
- Booking via the internet is a higher risk than using the approved supplier and should your plans change, you may not receive a refund

Where the traveller is able to demonstrate that an alternative supplier is offering better value, the order may be placed with that supplier.

Travel bookings with alternative suppliers must be paid for with a University purchase card held by your College Finance Officer or Departmental Administrator.

The University encourages travel and hotels to be booked through the approved suppliers. If the costs are to be claimed as an expense, a supporting justification should be included when making your claim. The approval of this claim will be subject to Approving Manager decision. For any travel not booked through the approved supplier, we are unable to currently calculate the carbon emissions.

Travelling with a companion

A companion (i.e. spouse, partner, family member or friend) may travel with a University employee on business trip. This is acceptable as long as the partner does not travel at the University's expense. This should be recorded on the Travel Notification form prior to booking.

The partner's travel costs must be invoiced separately and paid for privately. On the occasion where the travel is booked to include the partner, this must be highlighted to your Finance Officer / Departmental Administrator and reimbursed back to the University as soon as possible. Private insurance must be taken out for the partner's travel as they will not be covered by the University's business travel insurance.

If any additional expenses are incurred during the trip and the receipt / invoice includes both partner and employee travel costs, the employee should settle the total bill and claim back only the proportion of the cost that relates to their business expenses.

The only exception to this rule is if the guest accompanies the employee because:

- The employee is unable to travel alone e.g., due to a disability or
- The guest has a specific skill or qualification which stops the University from having to pay someone to perform a specific duty, for example a foreign language which enables the guest to act as a translator

Combined business and personal trips

Combined business and personal travel is acceptable where the traveller meets all of the costs relating to the 'personal' element of the trip and this is agreed prior to arranging with your Approving Manager. Business trips must not be planned solely for the purpose of facilitating personal travel. Private travel insurance must be taken out to cover the personal element of the journey and the Insurance team will be able to advise whether additional cover will be required. Any expenses incurred as part of the personal travel must be paid for by the employee and no reclaimed as part of the business travel. The extension to the trip must be made clear on the Travel Notification form and annual leave booked for those days.

10. Business Travel Guidance and Limits

Air Travel

Expense Item	University Policy
Flights (UK Internal)	Standard economy class (or equivalent) air fares should be used for all flights. Please ensure this is most appropriate method of travel, taking into consideration the environmental impact. First class travel is not permitted.
Flights (Overseas)	Please use the approved supplier to book flights or book on the internet using a University purchase card if cheaper. The permitted class is economy for any flight duration.
Flight upgrades	Upgrades at the University's expense are not permitted and claims will not be reimbursed. Travellers may upgrade at their own personal expense.
Members of SLT	Standard economy class (or equivalent) fares should be used for all domestic & European travel up to 4 hours. Over 4 hours duration, members of SLT may travel Premium Economy (or equivalent) or, exceptionally Business Class, especially if travelling over 8 hours. Travelling beyond standard travel should only take place in the best interest of financial resources and should be justified. Examples of business need where upgraded travel might be appropriate are: • Where it is at no extra cost to the University • Where the traveller is expected to carry out work during the travel • Where the traveller is expected to work straight after travel of 4 hours or more • To take advantage of an additional baggage allowance on flights thus reducing the total cost of travel • In exceptional circumstances on health grounds Please note that one or more of the above may be appropriate.

	Members of the Board of Governors and of the Senior Management Team travelling for more than four hours by Air may travel first class.
Baggage charges	The correct number of bags / cases should be added during the flight booking process. If you are required to transport University equipment etc., please consider shipping in advance wherever practical and time permits. If you unexpectedly have to take extra luggage, e.g. research equipment, submit an expense claim for actual expense incurred along with itemised receipt.
Excess baggage charges at check-in	Claims will not be reimbursed. Please weigh your luggage prior to check-in to ensure you are within the airline's weight allowance.
Seat reservation fees	Claims will not be reimbursed. Seat reservations should be made during the flight booking process.
Airport lounges	The University recognises that there may be occasions where due to travel connections claimants may be between flights for a number of hours and may wish to utilise this time effectively for business purposes. Where the waiting time at the airport between connecting flights is more than 2 hours, the cost of accessing an airport lounge will be reimbursed where used for business purposes.
Air miles	When using the approved travel provider, air miles can be collected on behalf of the University and also the individual.

Rail Travel

Expense Item	University Policy
Rail travel (UK)	Use the approved supplier to book UK rail travel. Standard class must be used for all journeys. Where first class travel is cheaper than standard class, this may be used, with details of the cost difference as evidence. Travel should be booked as far in advance as possible to get the cheapest rates (tickets are released 12 weeks prior to departure). In exceptional circumstances, claims for rail travel booked with another supplier may be reimbursed.
Rail travel (Overseas)	Wherever practicable and more cost effective, please use the approved supplier to book overseas rail travel. If rail travel has to be organised whilst overseas, with a University expense card (if applicable) or submit a claim to be reimbursed through the expense system. Standard (second) class is normally the maximum payable.

Eurostar travel	Eurostar travel should be considered for any journeys to northern Europe such as Paris, Lille and Brussels due to the significantly lower environmental impact when compared with flying. This should be assessed with cost differential and additional benefits (i.e. travel time and ability to use time productively). Using the Eurostar does cut down on carbon emissions. Travel should be booked using the approved travel supplier.
Wi-Fi use on train	Where the train operator charges for the use of Wi-Fi, this will be reimbursed where it is used for University business purposes. Claimed via expenses system.

Car Hire / Taxis

Expense Item	University Policy
Car / minibus hire (UK)	Please use one of the approved suppliers to book a vehicle. The standard class of hire vehicle is a 1.6 litre mid-size vehicle. Full-size vehicles or MPVs should only be hired to accommodate four or more people plus large equipment, etc. The hire of sports, convertibles and luxury / executive cars is prohibited. Please ensure that you refuel the vehicle to the original level or the University will incur a refuelling fee. See 'Fuel only' below.
Car hire (Overseas)	Wherever practicable, book the vehicle prior to the business trip, using one of the approved suppliers. If car hire is required whilst overseas, please pay for this locally using a University expense card (if held). Otherwise, please submit a claim through expense system for actual expense incurred. The standard class of hire vehicle is a mid-size vehicle. Full-size vehicles or MPVs should only be hired to accommodate four or more people plus equipment, etc. The hire of sports, convertibles and luxury / executive cars is prohibited.
Fuel only	When refuelling a hire car please submit a claim for actual expense incurred.
Parking charges	Please submit a claim for actual expense incurred. Parking fines will not be reimbursed and must be paid for directly by the individual / driver.
Fines for Road Traffic Act offences,	Claims will not be reimbursed and must be paid for directly by the individual / driver.

e.g. speeding, driving in restricted access areas, etc.	
Tolls and Congestion Zone charges	Please submit a claim for actual expense incurred.
Taxis (UK)	Please submit a claim for actual expense incurred. Where possible, taxis should be pre booked within the department and paid for using the purchase card.
Taxis (Overseas)	Please submit a claim for actual expense incurred.
Chauffeur driven cars	Claims will not be reimbursed.

Public Transport

Expense Item	University Policy
Bus / Tram / Coach travel (UK)	Please submit a claim for actual expense incurred.
Bus / Tram / Coach travel (Overseas)	Please purchase tickets locally and submit a claim for actual expense incurred.
Ferries / Hydrofoils	Wherever practicable, please use the approved supplier to book travel. Otherwise, please submit a claim for actual expense incurred. Claims will only be reimbursed for standard class.
Travel cards, e.g. Oyster cards	Cards may be purchased where it is more economical than purchasing individual tickets. Please submit a claim for actual expense incurred. Contactless transactions are permitted providing this method is cheaper than purchasing a day travel pass Claims for use of a personal travel card on University business will only be reimbursed where the cost of the business journey can be split out and evidenced by a receipt.

11. Trip Cancellations, Refunds and Compensation for Delays

Cancellations

Where it is no longer possible to take a business trip, the traveller is responsible for notifying the supplier. This should be done as soon as possible to avoid cancellation charges.

The University will not reimburse cancellation charges unless exceptional circumstances apply.

Refunds for unused tickets

Unused tickets must never be destroyed as refunds are usually possible (subject to the type of ticket purchased and any ticket rules / restrictions).

Where the approved supplier has been used to purchase the ticket, please contact them directly to arrange a refund. Please notify your Finance Officer that a refund will be returned and which project code this should be allocated to.

Where the trip has been arranged directly with an alternative supplier and paid for by purchase card, please contact them directly to find out whether a refund is possible. The refund must be credited to the card used.

Where the travel has been paid for by the traveller (in exceptional circumstances) and the claim has already been processed, please ensure you notify the payroll department as soon as possible to deduct this from your next payroll run.

Compensation for delays

Train operators and airlines usually compensate passengers for significant delays. The compensation amount will depend upon the length of the delay. Information about the amounts payable can be found on the operator's website.

Where the approved supplier has been used to purchase the ticket, please contact them directly. The original ticket will need to be returned to them in order for them to organise the compensation. Please notify your Finance Officer that a refund will be returned and which project code this needs allocating to.

Where the trip has been arranged directly with an alternative supplier and paid for by purchase card, the traveller will need to apply for the compensation and the refund must be credited to the card used.

12. Expense Claims

Staff should book all travel and hotels through the approved suppliers subject to the permitted exceptions. Staff who travel a significant amount should request an expense card. Staff should claim expenses for travel and accommodation only as a "last resort" and a justification is required when submitting the expenses.

The University will reimburse the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of the duties of an employee's employment.

13. Vehicle Usage

Using your own vehicle and commuting – definitions:

Business travel

A journey necessarily undertaken by an employee to carry out their duties for the University, or to attend training courses or conferences necessary for the performance of those duties.

Travel between the permanent workplace and a temporary workplace or travel between home and a temporary workplace or travel between two temporary workplaces is considered business journeys.

Commuting

A journey undertaken by the employee, usually from home to the normal or permanent place of work. The normal place of work is usually defined in the employees' contract of employment, or where an additional campus location is available for use, through internal communications.

Business mileage cannot be claimed for commuting from your home to your normal place of work. This is a restriction placed on all employers by HM Revenue and Customs.

Should a journey start from your home destination, to a temporary workplace, your normal home to work mileage will be deducted from the reimbursable total.

- Generally employees are entitled to the full cost of travel provided it is not ordinary commuting or private travel
- A business journey is one that involves travel from the employee's normal place of work or from their home address to work at another location
- Normal place of work is detailed in the employee's contract of employment
- The home address must be updated under "My Details" in the expenses system and is the responsibility of the individual to check and update where required. This would be the individual's normal weekday residence

Journeys not significantly different to normal commuting journeys

Mileage is not normally paid if the journey to and from the temporary place of work is less than 10 miles, each way, more than the normal commuting journey.

This rule is intended to be common sense and applies where the journey to or from a temporary work place is broadly the same as the employee's ordinary commuting journey.

Example:

Alan lives in Hull, but works in Lincoln. His ordinary commuting is 47 miles each way, 94 a day. He attends a training course in Leeds and goes directly from home. His total mileage is 118. As the difference between 118 and 94 is more than 10 miles each way, to his normal commuting, he can claim business mileage.

Had Alan travelled only 80 miles from the course in Leeds to home, then the difference between this and his normal commuting of 94, is not more than 10 miles or more each way. Therefore he is unable to claim business mileage.

Travelling to a temporary workplace

When employees with a permanent workplace are required to travel to a temporary workplace (for example, to attend a training course), this is business mileage. Employees may claim the full cost they incur in travelling in the performance of their duties or travelling

to and from a place they have to attend in the performance of their duties – as long as the journey is not ordinary commuting or private travel. This rule applies if the 10 miles rule above does not apply.

Example:

Belinda has a permanent work-place in Doncaster, she has to spend several days each month visiting placements all over the country, often travelling directly to and from her home. Belinda can claim for the full cost of her travel to her placements, providing the journey is at least 10 miles more each way than her journey to Doncaster. Belinda cannot claim for her travel to her permanent workplace in Doncaster because this is ordinary commuting.

Employee on stand-by

Where an employee is on stand-by and can be called out at short notice, they are not entitled to claim for a journey which is ordinary commuting.

Example:

Jane has fixed hours of work but can also be called in when there are staff shortages. When she is called in outside her normal hours she is not entitled to claim for travel from home to work because this is normal commuting.

Passing work on the way to somewhere else

An employee may have to pass a permanent workplace on the way to or from a temporary workplace. If the employee stops and performs substantive duties at his permanent workplace (e.g. attending a meeting, giving a lecture, writing a report or something of a similar nature) then there are two journeys – ordinary commuting between home and the permanent workplace and a business journey between the permanent workplace and the temporary workplace. The employee will be able to claim for the business journey, but cannot claim for the ordinary commuting journey.

Where the employee does not stop at the permanent workplace, or the stop is incidental to the business journey (for example to pick up some papers), the entire journey is business travel, provided the temporary workplace is more than 10 miles away.

Detached Duty / Secondment

If an employee works away from their permanent workplace for a period which is not expected to and does not exceed 24 months, a claim for travel and subsistence expenses can be submitted.

If it is known that the secondment will last for more than 24 months all the expenses will be liable to tax and national insurance and need to be paid through the payroll.

If the secondment unexpectedly lasts for more than 24 months, the expenses will become taxable from the date that it is known that the secondment will exceed 24 months.

If the secondment is for the whole or the majority of the period of the employment, the expenses will also be liable to tax and national insurance, for example, if an employee resigns part way through the secondment.

Inter site travel

Business mileage can be claimed if an employee is required to travel between University sites in order to carry out the duties of their employment.

Expense Item	University Policy
Business mileage (car / cycle / motorcycle)	Allowance: Car: 45p / mile Cycle: 20p / mile Motorcycle: 24p / mile Electric / Hybrid in line with HMRC approved Mileage rates For business journeys by car that exceed 100 miles (round trip, returning same day), a hire car should be used. For any reason where this is not a suitable arrangement, please confirm this with your Line Manager prior to travel. For round trips under 100 miles, your own vehicle should be used. For travel starting at home, your normal home to work mileage will be deducted from your overall journey. Your “normal place of work” is determined in your employment contract. **The driver's insurance policy must cover business use in order for a private vehicle to be used. In addition the driver must complete the authorised driver forms.** The expense system will use postcode to postcode mileage. If you have had to make a detour due to an accident, or roadworks, you can amend the mileage in the system which will prompt a reason for change box to confirm the details.
Business mileage for company car	For business mileage where a salary sacrifice vehicle is used, the re imbursement will be in line with the HMRC guidance, which is updated periodically. The expense system will reflect the change in rates.
Passenger mileage allowance	Allowance: 5p / mile per passenger. When transporting colleagues to a business event in a private car, the vehicle owner may claim a passenger allowance provided they are taking at least one passenger in their vehicle. Reimbursed via expense system.

Use of Vans and Pool Cars (where available)

The use of any University vehicle for private use is not permitted, except where the private use is incidental to the business purpose, e.g. work to home journey prior to business travel.

NB – Employees are reminded that holding a mobile phone whilst driving is an offence in the UK and that appropriate hands-free phones should be used when driving.

Hire Cars

Hire cars or public transport should be used for all business journeys where the return mileage by road is 150 miles or more.

Employees choosing to use their own vehicle for journeys with a round trip of over 100 miles without prior approval from their Line Manager will only be paid mileage for a maximum of 100 miles.

Departments are responsible for making their own arrangements with regard to the type of car hire however if it is necessary to hire a vehicle that is not a standard car e.g. mini bus, this must be approved by email before booking.

The University's motor insurance policy provides cover for vehicles hired for business purposes. Details of the University's motor insurance policy are available from the Insurance team in the Finance Department which includes conditions and excess values.

Provided the employee is covered by the University's motor insurance policy there is no need to incur additional expenses by taking out another insurance policy with the hire company. In the event of an insurance claim following an incident or accident, the standard excess will be charged to the employee's department.

Reimbursement of mileage will not apply where employees use hire vehicles and claims should be made for refuelling costs only for business journeys. Employees should ensure that the receipt is submitted with their online claim. Any paperwork received by the Hire Car company should be passed to your Finance Office or Departmental Administrator for audit purposes.

14. Accommodation

Expense Item	University Policy
UK Accommodation (hotels, B&Bs, guesthouses)	Please use the approved supplier to book UK accommodation or book on the internet using a University purchase card if approved by Budget holder. Overnight accommodation would not be expected for meetings attended during normal business hours at an employee's normal place of work. For business meetings away from the normal place of work, overnight accommodation prior to the meeting would only be permitted where the performance of duties may be affected by the duration of travel. The cost should not exceed the maximum limits below: **Central London (per night excluding VAT)** Room only £200 Bed & Breakfast £225 **Rest of the UK** Room only £140 Bed & Breakfast £160 If you are staying room only, you may claim the cost of breakfast within the meal limits set out in this policy. In the exceptional circumstance that a hotel is required, i.e. train cancelled, bad weather etc. the actual expense can be claimed for using the expenses system. Approvers will check that it was necessary for the individual to stay overnight given the distance travelled and the time the meeting / conference commenced the following day The standard of accommodation chosen is reasonable in relation to the business needs and the employee's circumstances. Reimbursement for the following will not be made: Gym / leisure passes Mini bars Breakages Additional TV / Film charges
Overseas Accommodation	Please use the approved supplier to book overseas accommodation or book on the internet using a University purchase card if cheaper. The HMRC worldwide subsistence rates gives an indicative value for hotels. Please use this as a guide when booking accommodation.

	Where these limits are exceeded then authorisation for budget holder is required.
Members of SLT	**Central London (per night excluding VAT)** Members of SLT up to £245 **Rest of the UK** Room only £150 Bed & Breakfast £175 Above rules apply.
Staying with friends / family	The notional HMRC amount has been removed and you are unable to claim anything for staying with family and friends.
Airbnb	Check with the Health and Safety Department to assess whether a Risk assessment should be completed. Booking accommodation with Airbnb does not provide the traveller with the cancellation cover that the approved travel provider provides. It may have less security than a hotel may offer and should plans change, the traveller may lose the booking. Please ensure you check prior to booking that the accommodation provides all of the following: • Reasonable full history of positive reviews • Not staying in someone's back bedroom and it is a self-contained apartment • Check the neighbourhood is safe
Personal Incidental Expenditure - UK only	A set allowance may be claimed where it has been strictly necessary to purchase incidentals e.g. newspapers, laundry and private phone calls. Allowance of £5 allowance per night (receipts where possible)
Personal Incidental Expenditure - overseas only	A set allowance may be claimed where it has been strictly necessary to purchase incidentals e.g. newspapers, laundry and private phone calls. Allowance of £10 allowance per night (receipts where possible)
Minibars	Claims will not be reimbursed.
Gyms, Spas	Claims will not be reimbursed.
Cable TV / Sky / Movies	Claims will not be reimbursed.
Toiletries	Claims will not be reimbursed.
Newspapers	Claim as part of Personal Incidental Expenses.
Room upgrades	Claims will not be reimbursed.
Internet / WIFI charges	These will be reimbursed if the internet is used for University business. Please submit a claim for actual expense incurred.
Meals served into hotel rooms	If a "tray charge" is made by the hotel it will be reimbursed. Please submit a claim for actual expense incurred if within the subsistence rates.
Tips / service charges	Where a gratuity / service charge is included in the bill then it will be reimbursed.

	Other tips are at the discretion of the diner and claims will not be reimbursed. These form part of the Personal incidental allowance which can be claimed when staying overnight.
Telephone calls - personal	Claim as part of Personal Incidental Expenses. State on the claim form that the call is personal.

15. Loyalty Schemes

Membership of any rail, air or hotel loyalty programme must not influence the traveller's selection of booking agent, airline, rail operator, hotel, or room type. Any points accumulated by the traveller as a result of booking business travel should be used to offset the cost of future business journeys only. Travel booked by the University approved supplier may also provide points for the traveller and the University. Any points accumulated must be used for any future business travel and not for personal use.

Please note that the University will not reimburse the fees for frequent traveller membership schemes.

16. Subsistence

Meals

If an employee is away from their permanent workplace subsistence expenditure necessarily incurred whilst on University business i.e. for meals and non-alcoholic drinks, will be reimbursed on production of receipt, up to the following amounts.

However if the temporary place of work is another University site, subsistence is not payable. If catering facilities are normally used by the employee similar facilities are provided at other sites.

Where breakfast has been purchased inclusive in a nightly hotel rate a subsequent claim should not be submitted that duplicates breakfast as part of a subsistence claim.

Journey duration is calculated from the time of your departure and return to either:

- The normal workplace location
- The train or bus station / hire car premises
- The home address (subject to agreement of your Line Manager)

Expense Item	University Policy
Breakfast / Lunch / Dinner	The cost of drinks and meals may be claimed if a business trip takes you away from your normal place of work for a period of time. Please submit a claim for actual expenses incurred which should be within the maximum limits below: **Up to 4 hours** away from normal place of work – Max £10 **4 - 10 hours** away from normal place of work - Max £25 **10 - 24** hours away from normal place of work - Max £35 If your claim exceeds the above limits, the University will pay the maximum limit only. A supporting receipt must be submitted to show that the amount has been spent in full. All subsistence claims must be supported with a fully itemised receipt and not a VISA receipt. Your claim will be rejected and may not be paid if a VISA card receipt is submitted as evidence.
Alcoholic drinks	Claims will not be reimbursed for alcohol as part of subsistence. Please remove this from the total on the receipt before submitting on the expenses system.
Other drinks / snacks whilst travelling	Claims will not be reimbursed unless they form part of the above limits.
Service charges / tips	Where a gratuity / service charge is included in the bill then it will be reimbursed. Other tips are at the discretion of the diner and claims will not be reimbursed.

17. Entertaining

Business entertaining

This section of the policy sets out the University's policy in relation to entertaining expenses incurred in the course of duty. Employees should be aware of the tax consequences before incurring any entertaining expenses as inappropriate entertaining costs may lead to a tax charge on the University or the employee via the P11D form returned annually to HM Revenue and Customs.

Entertaining expenses can only be described as "business" entertaining if a client, supplier or other business connection from outside the University is present and where there is a genuine business need and business is actually discussed. If more employees are in attendance than customers or suppliers HM Revenue and Customs may take the view that the entertainment is not genuine business entertaining.

In accordance with the above, necessary business entertaining costs must be supported by proof of payment, i.e. invoices or VAT receipts.

Generally where employees entertain third parties (e.g. customers or suppliers) the total cost of the entertainment must be identified and coded as business entertaining.

The following information must be completed when claiming through the expenses system under Business Entertaining – External.

- The name(s) of the attendees (including employees present). There is an expectation that there should be a similar number of attendees from both the University of Lincoln and the external party
- The organisation which they represent
- The purpose of the entertaining

It would be expected that the number of University staff should not exceed the number of external members during business entertaining and costs should be kept reasonable.

The average cost per meal excluding any beverages should not exceed £40 per head. Costs for alcoholic beverages should be kept to a reasonable level, as a rule, half a bottle of wine (or equivalent) per person, with a meal would be considered reasonable. Excessive costs relating to alcohol will not be reimbursed and the individual submitting the claim may have to bear the additional cost.

Service charges and tips up to a maximum of 15% are allowable, highlighted on the full itemised receipt. VISA / credit card receipts are not permitted as evidence for the expenditure. The receipt should be a full itemised receipt with the details of the individuals who attended should be recorded on the expense system.

The cost should be picked up by any member of staff with a University expense card, or paid for and reclaimed via the expense system. If a cash advance is required, please contact the Payroll Team prior to the event taking place with approval from the budget holder. Where possible please provide at least three working days for a cash advance to be processed.

No tax or national insurance liability will arise for the employee and the University in respect of entertaining expenses by adherence to these rules.

Staff entertaining

Where expenses are incurred, which can only be described as staff entertaining due to the absence of a third party, the total cost incurred (including travel, subsistence, hotel stays etc.) will normally be regarded to be a taxable benefit. This could take form of a celebratory meal, thank you or a non-work related event. These events should not be claimed back through expenses or to be paid for upfront using the departmental budget. It should be the responsibility of those attending to buy their own meal / drinks.

If costs are paid for using the departmental budget, this will become either a tax liability for the individual which is reported on the form P11D for those employees who were entertained, or alternatively, included in a Pay as you Earn Settlement Agreement (PSA) which the University will settle the income tax payable and the national insurance contributions in respect of the benefit itself and the grossed up tax payable.

Where staff entertaining is claimed on an expense claim form it must be clearly identifiable as such and describe:

- The reason for entertaining
- The nature of the entertaining; and
- The names of the employees involved

If authorised, the amount of such reimbursements will be tracked by the Payroll Department for each tax year, to enable the University to comply with its tax treatment and reporting obligations. The tax charge arising from staff entertaining will be charged back to Departmental project codes.

The name of each guest must be declared on the claim form to satisfy HMRC rules.

Meeting refreshments

Use of the internal catering facilities is the preferred option for external meeting refreshments. For incidental purchases such as biscuits for meetings, these can be purchased within the department or from the approved supplier.

18. Technology and Assets

Expense Item	University Policy
Telephone calls - business	Where University of Lincoln business calls are made from a home or private mobile telephone an individual may claim for business call costs only. In such cases an itemised telephone bill should be attached to the claim form with the costs being claimed highlighted. No rental charges will be paid irrespective of whether these include a certain amount of free call time. Please submit a claim for actual expense incurred. If you require a work mobile phone for the duration of your trip please contact ICT who will be able to provide you with a device. In the rare circumstance of a dedicated business line being installed at a home residence, installation should be arranged through the University and all bills addressed to the University.
Telephone calls – business - SLT	Certain employees, on the Senior Management Team may be entitled to reclaim 100% of the telephone bill if a second dedicated business line is installed. This expenditure must be authorised by the Vice Chancellor or Board of Governors for the Vice Chancellor. In all cases the dedicated line must be in the name of the University of Lincoln.
Phone line rentals	Claims will not be reimbursed.

Internet usage at home or home broadband	Can only be claimed where the bill separately identifies the amount of University business use.
Wi-Fi connections in internet cafes and similar	Can only be claimed where the bill separately identifies the amount of University business use.
Pay as you go handsets	Claims will not be reimbursed.
Pay as you go top ups	PAYG top ups for up to £10 will be reimbursed where the phone is being used solely for University business.
Laptops	Where using modem, broadband or wireless access whilst away on University business individuals should only connect when essential and under no circumstances should they remain connected when not in use. Whenever possible a connection should only be made in order to up / down load information. All work not requiring a connection should be performed offline. When travelling overseas, please ensure your equipment is "a clean device".
Asset provided to an employee for private use	If the University provides assets or equipment to an employee for private use the following information must be supplied to the Payroll Department: • name of employee • description of the asset • period of use The period of assessment is 6 April to the following 5 April. In such circumstances the user will be liable for any loss or damage and all such equipment must be covered by the individual's home contents insurance policy.
Home Working	The University makes no contribution to the indirect costs (heating and lighting) incurred whilst working at home. The only exemption is telephone costs.

19. Other Expenses

Expense Item	University Policy
Educational courses and conferences	An employee will not be liable to tax in respect of training courses which are designed to impart, instil, improve or reinforce any knowledge, skills or personal qualities likely to be useful to, or better qualify the employee for the job they do, or may do, for the University. In any of the above circumstances, the cost of course fees, essential books and any additional travelling and subsistence

	expenses incurred as a result of attending the course will not be taxable. Any part of the expenditure included in the following categories will result in a tax liability for the employee and are therefore not claimable • Entertainment or recreation unconnected with the training • To reward the employee for performing their duties • As an employment inducement unconnected with the training
Books	The purchase of books, must be purchased through the normal University purchasing channels. These methods include using purchase orders or purchase cards within the department. These should not come through the expenses system.
Apps	The University procurement cards are not to be used for the purchase of mobile Apps. Individual must purchase using own personal funds and submit an expense claim for the value including the reason for purchase and its business requirement.
E-books / Literature	Where e-books and similar are purchased using University funds, those items are the property of the University and must be available for the University to use. In the situation where the e-literature is downloaded to hardware, this must be the property of, or readily accessible to the University.
Subscriptions	The University will not normally bear the cost of any personal subscriptions. The University may bear the cost in the circumstances where the organisation in question requires a named individual to subscribe on behalf of the University or where a personal subscription gains a specific benefit to the University. This may be in the form of attendance at training events, access to publications or discounts that can support financial savings against University requirements. If a corporate membership to a professional body is available this should be used rather than a personal membership. Requests for payment of personal subscriptions should be approved by the head of area at the point of payment with supporting documentation retained as appropriate to clarify the benefit to the University. The University will not bear the cost of personal subscriptions which are a requirement of the post-holder fulfilling the requirements of the post. If an employee is entitled to reclaim a subscription to their professional body, this will not generally result in a tax liability,

	provided the body's activities are relevant to the duties of the employment. A list of approved bodies is available on the internet at: Approved professional organisations and learned societies (list 3) - GOV.UK (www.gov.uk)
Couriers	Please use the approved supplier.
Childcare	Claims will not be reimbursed.
Clothing Hire for Award Ceremonies / Graduation	Claims will not be reimbursed.
Kennelling / cattery costs	Claims will not be reimbursed.
Travel insurance	Claims will not be reimbursed as all business travellers are covered by the University's business travel insurance. Please complete the University's travel notification form.
Printing	Printing should be paid for using the preferred supplier. Where this is used whilst undertaking University Business and cannot be pre booked, this can be claimed using the expenses system.
Visas and vaccinations	Claims will be reimbursed where the visa or vaccination is required specifically for a business trip. Please submit claim for actual expense incurred. These will be non-taxable.
Equipment	The University has contracts to purchase equipment with many suppliers, and the purchases can easily be made via purchase cards, purchase order etc. For example: Books Software Stationery Consumables Claims that come through via the expenses system may be rejected without appropriate justification. This should be in exceptional circumstances only.
Protective Clothing, Safety Clothing or Lab Coats	The University has contracts to purchase equipment with many suppliers, and the purchases can easily be made via purchase cards, purchase order etc.
Toiletries	Claims will not be reimbursed.
Eye Tests	Please refer to the Health and Safety site for the Eye Test request form. Reimbursement is through Myview using the Expenses form. Please do not submit an expenses claim before submitting an Eye Test request (DSE1)
Private Medical Insurance	The University of Lincoln will provide medical insurance for certain staff members who will be notified of their eligibility. The provision will be paid directly by the University and will constitute a taxable benefit which will be reported annually on a P11D.

20. Allowance for Participation in Research Experiments

Where individuals participate in research experiments / research studies, there is a separate policy supporting these activities, available on the HR portal page.

Student Prizes

Where a gift voucher or non-cash equivalent is provided to students as a prize for competitions, this should be kept to under £30 and should not be able to be transferred as cash. Where vouchers are purchased (including through the departmental purchase card) please provide a list of the names and values to the Payroll department along with the project code. If these are deemed not to be "trivial" in the eyes of HMRC, then it may need to be picked up on the PAYE Settlement agreement, where the local budget will incur a further cost.

Student Activities – Welcome week

In this event, where food has been provided as part of welcome week, and paid for either on an expense card or to be reclaimed for, the claimant must keep a record of those who were invited to the event, should this be required for audit purposes.

21. Advances

Travel / Currency Advances

Advances to Staff and Students for travel and subsistence must be submitted on a travel notification form which is approved by the relevant Head of Department / Head of Support Service. The advance will be paid in to the travellers bank account held by payroll on the next available payroll run (usually paid 25th month). Should a request be made which has missed the next payroll run, prior to the trip, an emergency payment will be made.

An email will be sent to the traveller explaining the process at the time or payment.

Within one month of the traveller returning, the claim and itemised receipts must be submitted on the expense system and payroll will calculated any unspent balance to be repaid or deducted to the traveller.

Under no circumstances will a second advance be approved when the repayment of an earlier advance for individual is still outstanding.

Unused Currency

Where an advance has been provided and in the event of any currency being left over to a value of more than £25 equivalent, this must be converted back to sterling by the traveller. Once the trip is complete then any surplus currency below £25 equivalent must be hand delivered to the Payroll Department in a sealed envelope, with the traveller's name, date of trip, amount and project code.

Accounting for Advances

When a person requests an advance it is charged to the payroll expense advance account. This means that until a claim is submitted, the departmental project code will not be changed with the costs. At the financial year end, all claims must be submitted on the expense system for any associated costs to be accrued for in the financial accounts.

Loans to Staff

Loans to staff are authorised under schemes jointly approved by the Payroll Manager and Head of Payroll Services. There are no loan schemes for travel and subsistence.

Any loans must be repaid in full before the employee leaves the University's employment. The schemes offered include cycle to work loans, bus & rail ticket loans, visa loan and technology loans. The full list is available on the benefits platform - Linc-On.

22. Expense Cards

Individuals may apply for an expense card which is a necessity to undertake their duties at the University of Lincoln where frequent business expenses are incurred or as a temporary card for a specific trip. To apply, please visit the HR portal page, under the expenses section to download the Expense Card Application form

Expense card transactions will be available at the end of each month for users to complete on OneUni. All transactions must be completed with full details of the expenditure incurred. Receipts are to be scanned and uploaded against the relevant transaction. Any expenditure outside of the policy is to be documented and deductions will be made in the next payroll run. All transactions must be supported by VAT documentation and itemised receipts.

No private expenditure should be charged to these cards.

The same expense and travel rules apply for any business expenditure. For full details of the expense card rules, please visit the expense card policy on the HR portal page, under the expenses section.

23. Hospitality and Gifts

Whilst modest hospitality is an accepted courtesy of a business relationship, the University should avoid a situation whereby giving / accepting the hospitality may be deemed to have influenced a business decision or lead to allegations of a conflict of interest.

Invitations to / from modest corporate entertainment events may be accepted if there is a clear benefit to the University, i.e. it will further important business development opportunities or business relationships.

Employees may give a small gift such as University of Lincoln memorabilia to another organisation. This should be listed on the expense claim as to what the relationship is with the organisation / individual and what the item was with the value noted.

The provision of hospitality to third parties as part of official University business must be agreed in advance by the approving officer. All receipts must be retained and submitted to the Payroll department following completion of the expense claim form.

The provision of hospitality does not extend to the purchase of tickets for theatres, concerts, sporting events, etc

The University Bribery policy provides clear guidance on accepting gifts and hospitality can be found on the link under useful information at the bottom of the policy.

Corporate gifts

University of Lincoln promotional merchandise items are ordinarily the only gifts that should be made available to contacts in the course of business.

Gifts for staff

The University will not pay for leaving presents and a department will ordinarily arrange a collection for an employee who is leaving. The University will not pay for gifts such as champagne, cakes, flowers and fruit for personal events such as birthdays, anniversaries, new baby celebrations, or short term illness.

Gifts for visitors

If there is a valid business reason gifts such as flowers may be given to a visiting guest speaker and the cost must be reclaimed through expenses with supporting documentation.

Receiving hospitality or gifts

Whilst modest hospitality is an accepted courtesy of a business relationship the recipient should not allow a position to be reached whereby its acceptance might be deemed to have influenced a decision or lead to potential allegations of a conflict of interest.

Gifts from organisations or individuals

Gifts from whom you have or might have business dealings on behalf of the University should not be accepted. Particular care should be taken about any gift from any person or organisation which has, or is hoping to have a contract with the University. This includes goods, services, preferential rates and cash. Gifts should be returned to the sender or donated to charity. Very modest gifts e.g. diaries or bottles of wine of less than circa £25 in value may be occasionally accepted. Any gifts in excess of £25 are to be reported to the Clerk to the Board.

Please refer to the financial regulations (sections 3.6 and 3.7) and the University of Lincoln Policy on Accepting Gifts and Hospitality.

Entertaining expenses can only be described as “business” entertaining if they have genuinely been incurred wholly for the furtherance of the University and it has been incurred

as a reward for business contacts or as part of a reciprocal arrangement. In addition, if more employees are in attendance than customers or suppliers HMRC may take the view that the entertainment is not genuine business entertaining. HMRC state that business entertaining includes hospitality of any kind and also expenditure on gifts.

Gifts to Staff

Small gifts to staff members are not deemed appropriate. Examples include; retirement gifts, leaving, birthdays, weddings etc. If the department wishes to contribute, a card and collection should be arranged locally.

Illness and Bereavement Gifts

It is recognised that in circumstances of long term illness and bereavement it may be appropriate for the University to enable Managers to send flowers or make a donation paid for by the organisation.

Retirement Celebrations

Modest claims in respect of retirement celebrations are permitted provided prior written approval of the Head of School or Service Area has been obtained. Expenditure must not exceed £50 and must be in relation to the retiree only. All University employees will be expected to pay for their own costs in relation to their attendance.

Staff events

There are many types of staff events e.g. Christmas Parties, Team Building events, Away Days.

The use of University funds for work related events e.g. Team Building, Away Days is appropriate, but the amounts spent should not be excessive and should be held using University facilities where ever possible.

It is not appropriate to use University departmental funds to pay for staff parties e.g. Christmas and other celebratory events. However should areas have been rewarded a sum of money from the Merit and Achievement awards, this may be used to celebrate such occasions as part of recognition.

Internal Meal vouchers

This applies to departments who run courses or have external visitors and need to provide subsistence, primarily at lunchtime. The provision of subsistence should be incidental to the provision of the course or visit.

The subsistence vouchers system should be centrally controlled by the Finance Department. Vouchers issued to departments should be treated as cash and consequentially be kept in a secure location, with procedures and controls over the issue and use of the vouchers.

Food and drink, which is incidental to the event, can be provided free of charge to:

- Staff who are attending a training course or enrolment
- Third parties who are attending an educational or marketing event
- Staff who are running any event above, and it is desirable they eat with the attendees

All meal vouchers will be charged to the relevant department.

Interviewee and Interview Panel Members

Where an individual may have an excessive journey to attend an interview, the recruiting manager may agree locally to reimburse part or all of the costs incurred. Any reimbursement will come out of local budget. It is expected that this will be by exception only subject to prior agreement.

Individuals who attend interviews as an external panel member, may have their travel costs reimbursed. This will be agreed at the time of engagement by the recruiting manager. Internal panel members will not be reimbursed for any out of pocket expenses as part of their day-to-day duties.

Where prior agreements are in place, the non staff expense form (see appendix 6) must be completed and approved by an authorised signatory before submitting to Payrollservices@lincoln.ac.uk. All claims must be supported by itemised receipts.

24. Claiming for your expenses through MyView

Expense claims are to be completed through MyView under My Expenses. Please complete your expense claim form clearly and correctly and make full use of the description box. Incomplete or unclear expense claim forms will be returned for re-submission. Claims should be submitted for each day of expenditure, broken down in to each category where applicable. If the item you wish to claim for is not available on the drop down menu, please contact the Payroll services team. Items should not be allocated to Sundry and will be returned.

Receipt Scanning

All items included on an expense claim form must be supported by a valid receipt. A valid receipt should, wherever possible, include:

- Vendor address and / or name
- Breakdown of items (+ VAT breakdown if applicable)
- Date of transaction
- VAT registration number (if applicable)
- Total amount due

Printouts of online bookings with full details and costs of items purchased can be submitted.

In circumstances where a printed receipt is not available, handwritten receipts produced by the vendor are permitted, but should be on headed or stamped paper clearly stating the supplier details, date of transaction and list the details of the items purchased.

Scan and submit your itemised receipts online and attach each receipt which is in relation to each individual line. VISA and credit card receipts are not a permitted receipt. Please retain your receipts until you receive the confirmation email that your expenses have been approved by the payroll team, where they can be securely destroyed.

In the event of your expenses being charged to an externally funded research project code, the original receipts will also need sending to your finance officer in an envelope with your name, date of claim, project code and value £. If you are unsure if your project code is externally funded, please contact your Finance Officer in the first instance.

Should your expenditure relate to an externally funded project, please ensure you scan the receipt on to MyView and forward the original receipts to your Finance Officer for retention. This will ensure that all claims subject to an external audit are in-line with policy and the documentation is available upon request from the auditor.

Allowances

The University operates a receipts based system of expense reimbursement. It does not pay “expense allowances” or “per diems” or “round sum amounts”.

Non Pay Researchers

Where an individual is engaged as a Non Pay Researcher claims cannot be submitted through MyView. Please submit any agreed expenses using the non staff expense form which can be found at appendix 5.

25. Claim Deadline

Staff must submit expense claims within 1 month of the expense being incurred, apart from in the event of an advance being given, where it is 1 month. Any claims submitted after this deadline may not be reimbursed subject to Budget Holder approval. The financial year end is the 31st July and all claims relating to that financial year must be submitted and approved in a timely manner to ensure the costs are accounted for in the correct period. Please contact your Finance Officer should you require any further guidance.

26. Coding Expenses

The appropriate OneUni project code and account codes to which the expense should be charged must be included on the claim form in order for it to be processed. Claims will default to your local budget. Please ensure this is amended before submitting your claim if

the costs incurred are from a different budget. Please contact your Finance Officer if you do not know your project code before proceeding.

27. Authorisation of Expenses

Expense claims will be processed and electronically approved by the authorised signatory within your department through the expense system. Within the college structure, your claim will also be sent to the Finance Officer for checking and approval.

This ensures

- Any journey taken was authorised
- Expenses were properly and necessarily incurred on University business

28. Expenses Incurred in a Different Currency

The expenses module is set as GBP as a default. Should you incur expenses in a different currency, please change the country and currency and date incurred at the top of the form. The currency exchange rates are updated daily to reflect the correct exchange rate. Should you have a significant variance, please submit this under exchange rate difference and the value incurred. We would not expect this to be used often as the exchange rate should not vary greatly providing the above information used is correct. The system will then convert this to sterling prior to submitting your claim.

29. Payment

Expenses are normally reimbursed on the next payroll run via a BACS transfer with the normal salary / claims payments providing the expenditure complies with the University of Lincoln expenses policy. This is upon approval by the Approving Manager by the 10th of that month. The Payroll team will check and process the claim, which still may be rejected should it be found to have a query on the claim. Once fully approved, you will receive an email to confirm this.

30. Anti-bribery, Corruption and Fraud

The University has a number of policies in place that must be adhered to which ensure that both the organisation and its employees act in a fair and appropriate manner. All individuals should refer to the published Financial Regulations and associated Financial Conduct policies for any clarification of process, procedures or rules.

31. External Examiners

Where External Examiners are paid mileage or travel costs to attend the University then the expenses that are paid for traveling to the University may be taxable if classed as home to work expenses. This is a specific rule on HMRC that applies.

The policy for mileage also applies to External Examiners, should they wish to use their own vehicle, claims will only be reimbursed for up to 150 miles or the equivalent of rail travel, whichever is the cheapest.

Should public transport require arranging on behalf of the External Examiner, this should be arranged through your Finance Officer or using the approved travel supplier. This ensures the correct policy is followed and best value for money.

32. Relocation

The University offers relocation support for individuals eligible which is set out in the contract of employment. Upon receipt of a signed relocation letter, an expense account will be set up for you (if you do not already have one) to enable you to claim for your relocation expenses. The Relocation Policy details out the specifics of what can be claimed. The allowance should be utilised within the current tax year plus one full tax year. For example if you start in November, you will have until the end of that tax year (ending 5th April) plus the following full year.

There are a number of claimable items set in the expenses system. For example:

- Relocation Legal / Agency Fees
- Relocation Removals and storage
- Relocation Temporary accommodation (up to 6 months)
- Relocation Travel
- Relocation Existing staff
- Relocation Visa Fees

The Project code to be used is 0001191A. Please refer to the Full Relocation Policy available on the HR Portal Page.

33. Frequently Asked Questions

Q: I am attending a conference and the organiser is using an expensive hotel that exceeds the policy limits – can I stay there?

A: Yes, provided budget allows and there are no suitable alternatives nearby that are within the policy limits. Please obtain written / email approval from the budget holder, before you book the hotel.

Q: Can I exceed the policy limits if I find a hotel that is closer to the event I'm attending?

A: You should not exceed the policy limits unless there are safety and security considerations, e.g. female / lone traveller overseas. Please obtain written / email approval from the budget holder, before you book the hotel.

Q: I can't get a hotel within the policy limits because of a local event. Can I exceed the policy limit?

A: Yes, please obtain written / email approval from the budget holder before you book the hotel.

Q: Can I still use my personal credit / debit card to book travel and reclaim on expenses?

A: No. Please use the University's preferred travel suppliers or a University purchase card to make your booking. Expense claims for travel bookings should only be made where it was not possible to make the booking using the approved methods.

Q: Why is the maximum limit set at 100 miles (round trip) for using a private car for a business journey?

A: This is the approximate breakeven point at which it becomes more cost effective for the University to hire a car than to reimburse the journey in a private vehicle. The hire calculation is based on hiring a 1.6 litre manual car for one day, and having the car delivered to and collected from the traveller's home address so as not to impact upon their time.

If you need to hire the car for longer than one day, or you require an MPV, the breakeven point would need to be recalculated, based on the rates offered by the supplier.

Q: When submitting an expense claim, what constitutes a valid VAT receipt?

A: The following are acceptable as valid VAT receipts:

- An itemised till receipt
- Print of an email for an online / internet purchase but only if it contains VAT breakdown

A credit card statement or a credit card receipt is NOT acceptable as a valid VAT receipt.

Q: Are expenses taxable?

A: No, provided they fall within the guidance issued by HMRC, and full itemised receipts are submitted.

Q: What are the exceptional circumstances under which I can buy rail tickets from an alternative supplier?

A: This will only be permitted in the following circumstances:

- A cheaper fare is available, e.g. some advance fares via East Coast's website are occasionally cheaper. Please use a purchase card rather than reclaiming via expenses
- The train has been cancelled / significantly delayed and I need to buy another ticket at the station
- The Campus Ticket Machines are broken and I can't retrieve my booked tickets

Where cheaper alternatives are found, please notify the Procurement team so they can review this with the current travel management company.

Q: Can I travel first class on the train?

A: University staff should always seek to get good value for money and standard class is usually the cheapest fare.

Q: The train is full and there are no seats available in standard class. Can I use my purchasing card to pay for an upgrade to first class or reclaim the cost on expenses?

A: No – seat reservations are free if you use the approved supplier. Please ensure you reserve a seat at the time of booking.

Q: Can I use my private vehicle rather than booking a hire car if I have to travel over 100 miles at short notice?

A: No – the approved hire car supplier should be contacted to see if it is possible to receive a hire car.

Q: Can I claim for travel to and from the University of Lincoln when I normally work elsewhere in the UK?

Example: I am paid by the University of Lincoln and I normally work at the Holbeach premises. Can I claim for travelling to the University of Lincoln?

A: Yes you can claim travel because your normal work place is Holbeach then you are visiting Lincoln. Appendix 1 and 2 contain details about the distances that may be claimed.

Q: If I have a Salary sacrifice Car through Tuskers – what will my rate per mile be?

A: The rate per mile will vary depending on the fuel type and engine size that you have. Your expense account will be amended accordingly in line with the advisory fuel rates set by HMRC.

Q: Do I pay tax on the amounts I receive for mileage expenses?

A: No - provided that you claim using the 45p rate or a lower rate then there is no taxable benefit arising and you will not be taxed.

Q: The research grantor / other funder has indicated that they are willing to reimburse mileage at a rate above the University's mileage rate e.g. 70p per mile. How do I claim this?

A: The Grant application and rules need to be checked prior to making a claim. The Payroll team need to be made aware and copies of the guidance will be required for audit purposes.

Q: Can I claim for the amount that I have put on my personal Oyster card?

A: Yes you can claim for payments on Oyster card. However are slightly different from other travel cards because they can be used in one of three ways, or in any combination of the three, as follows:

- As a travel car
- As a bus pass / season ticket
- To add travel value (cash) on a pay as you go basis, or any combination of the above.

No tax liability will arise provided that the cost of the top up is less than the costs of the individual business trips undertaken with the card.

Q: I forgot to buy my rail ticket in advance of the travel, and I had to pay the full standard expensive ticket price. Will the University reimburse the cost?

A: This is NOT good practice and it is very expensive. However the cost will be reimbursed to you and the full cost will be charged to your departmental project code through the expense system. A full justification will need to be provided and your Manager may still reject the claim.

Q: My plane flight was delayed and I missed my connection. Can I claim for the overnight stay?

A: Yes – you should follow the guidance issued by the air travel operator. You will need to notify the Insurance team in finance who will assist you to submit an insurance claim after the event.

Q: Can I take my partner / family with me on an overseas trip

A: Yes you can take your partner with you but the University will only reimburse you the costs of your travel, meals and hotels. It will not reimburse any costs incurred by your partner or family.

Q: Can the University pay the travel / hotel costs for my partner and then I will reimburse the University?

A: You should arrange to pay the travel agent direct for your partners travel / hotels. In the event this is not possible, then you must repay the University as soon as possible.

Q: I am travelling with my partner and am staying in a double room at no extra charge to the University. How much should be attributed to and paid by my partner?

A: As there is no additional cost for occupying a double room there is no taxable benefit then the amount to be reimbursed by your partner is £nil.

Q: I am overseas on a conference and would like to extend my stay for a holiday. What can be paid by the University or claimed on expenses?

A: You can claim for the flights to / from. You cannot claim for hotel / food / travel once the conference is completed and you start your holiday. For the extended stay, you will need to take out private medical insurance as you are no longer covered under University insurance. Please contact the Insurance team for further guidance.

Q: I am being reimbursed my expenses by the conference organiser. Can I claim the same expenses from the University of Lincoln?

A: No, you cannot claim for the same expenditure twice.

Q: I am being paid a daily allowance by the conference organiser. Can I submit my receipts to the University for reimbursement?

A: No, you cannot claim for the same expenditure twice.

Q: Can I stay with my friends, and pay them for the overnight accommodation?

A: Yes you can stay with your friends, and no round sum overnight allowance can be paid, you can be reimbursed for taking them out for a meal up to your daily subsistence limit.

Q: Can I claim for toiletries?

A: No, claims for items such as toothpaste, deodorant, shower gel, make up etc will be rejected. Unless there is a genuine reason IE luggage was stolen.

Q: Am I insured when I travel overseas on University business?

A: Yes provided that you complete the travel notification form at least two weeks before you travel and ensure you have completed the relevant risk assessments where applicable. In the event you are unable to complete your Travel Notification form within two weeks of departure, you will still be covered by University insurance, however this should be in exceptional circumstances only.

Q: Am I insured when I travel in the UK on University business?

A: Yes you are insured in the UK for business travel. However, if you are using your own car then you must make sure that you have "business use" included in your policy. Please check with your own insurance provider regarding your current level of insurance.

Q: Can I claim for driving to / from work?

A: You cannot claim mileage / rail / buses fares for your normal commuting to work. If you are going on trip away from the University then you should claim in accordance with the mileage rules in Appendix 2.

Q: How do I claim expenses using the online expense system?

A: Please refer to the guidance which can be found under the Department of PPC portal site, under Reward and Recognition, Expenses.

Q: How much can I claim for overseas subsistence?

A: The worldwide subsistence rates are governed by HMRC and can be found on the Expenses portal page.

Q: I wish to use my own car for Business mileage. What documents do I need to provide?

A: Your car will need to be registered on the expense system. Please upload your current insurance certificate and driving licence and DVLA check code through MyView and select My Vehicle Documents. You will need to re confirm your DVLA check code every year in line with your insurance renewal to ensure your information is up to date as part of the University duty of care.

Q: I am attending a conference and the conference organiser has arranged to stay at a 5 star hotel. Can I be reimbursed for the costs even though I would normally stay at a 3 star hotel?

A: Yes provided that you book through the conference organiser and there is a discounted rate for doing so attached to the conference. By staying at the conference venue the opportunity to network should be used.

Q: Why do I have to submit itemised receipts?

A: Each organisation / University has different rules about what can / cannot be claimed and whether receipts are required or not. The University of Lincoln has chosen to reimburse actual expenditure based on receipts. Original hard copy receipts are required for many research grant funders to support expenditure claims, please check with the funder and your Finance officer.

Q: The exchange rate is different to what I incurred the expenses in. How can I claim the difference?

A: If the rate is different to the expenses incurred, please add the different on to your expense claim using the separate element.

34. Appendix 1

Car mileage

The University encourages the use of public transport where possible for your journey. You should also consider hiring a car if you are travelling over 100 miles in a 24 hour period as it could well be cheaper than using your own car. Car Hire can be arranged via the Universities preferred suppliers.

If you are using your own car for University business then you must make sure that it is roadworthy and is adequately insured for business use – you are not covered by the University's insurance.

In order to drive your own car on University business you must first register as an Authorised Driver.

You cannot claim mileage for commuting from your home to your normal place of work.

How far to claim?

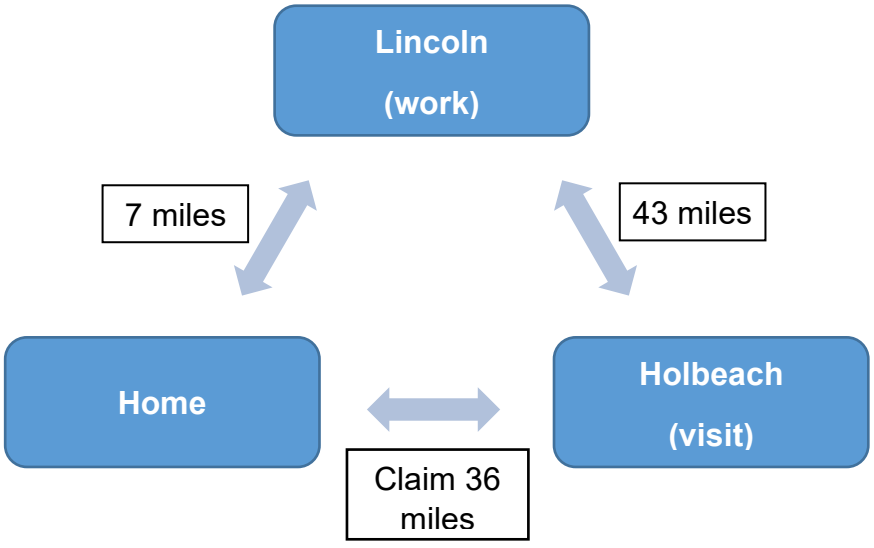
The maximum that you can claim is the shorter of

- Home to Destination mileage and
- Work to Destination mileage

This is best demonstrated by an example. The person lives in outside of Lincoln and normally works at the University in Lincoln, Brayford Campus. They are visiting Holbeach Campus for a meeting.

Distance Home to Lincoln 7 miles

Distance from Lincoln to Holbeach 43 miles



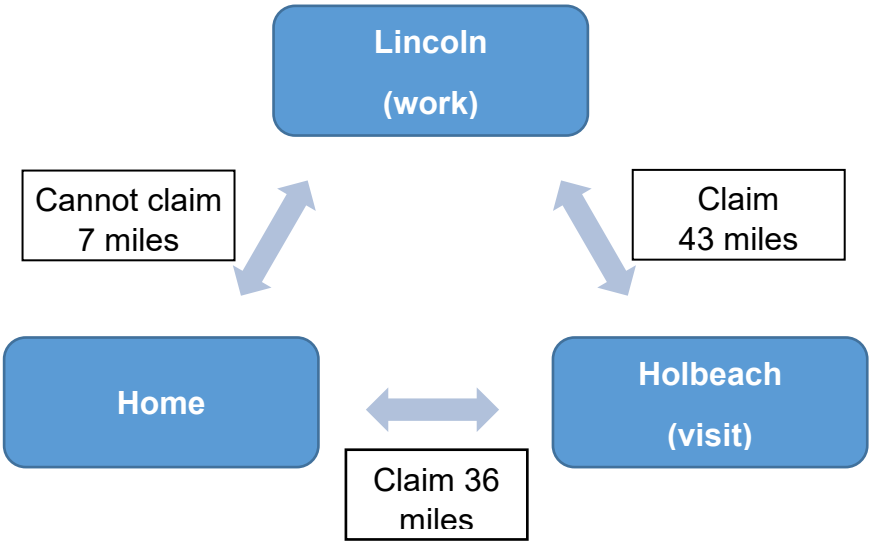
The person can claim 36 miles which is the difference between their normal home to work commute and the total journey.

What happens if I am doing more than one stop on a round trip?

You should break the journey into its parts and add up the mileage for each part and submit a claim for the totals.

Example 1

I start at Home and visit Holbeach, then go to Lincoln (my normal place of work) and finally go home.



Should the journey end back at the Brayford Campus, then the full 43 miles can be claimed on the return journey.

You cannot claim from Lincoln to home as this is your normal commute.

What distance can be claimed?

The expenses system is set up to calculate the shortest distance. Should you have to take a diversion due to an accident then you can over type the number of miles calculated, but ensure you put the reason for this in the “reason for supporting information” section.

University Standard Distances

University of Lincoln to Holbeach Campus is 43 miles.

35. Appendix 2

Where do I work?

You can only claim travel expenses which you necessarily have to undertake in the course of your employment. You cannot claim travel which is 'ordinary commuting'. This normally means travel from home to your usual place of work. Your usual place of work is called a 'permanent' place of work.

Home to work travel

Travel from home to a permanent workplace cannot be claimed but, travel from home to a temporary workplace can be claimed.

Travel from your workplace

Travel to visit, for example, customers, clients or suppliers from a temporary or a permanent workplace can be claimed.

What is a permanent workplace?

HMRC says that the 'place at which an employee works is a permanent workplace if he or she attends it regularly for the performance of the duties of the employment.'

What is a temporary workplace?

A workplace is a temporary workplace if an employee goes there only to perform a task of limited duration or for a temporary purpose. In essence this means:

- A workplace is a temporary workplace if an employee goes there only to perform a task of limited duration (less than 24 months) or for a temporary purpose. (HMRC EIM32075)
- If an employee has spent, or is likely to spend, 40% or more of his or her working time at that particular workplace over a period that lasts, or is likely to last, more than 24 months. Where that is the case the workplace is not a temporary workplace and so it is a permanent workplace. Travel between that place and home will be ordinary commuting and so is not deductible. (HMRC EIM 32080)

Temporary or Permanent workplace - HMRC Guidance

There is comprehensive guidance on this issue on the HMRC website which is not reproduced here. The University will follow the HMRC rules in this area:

http://www.hmrc.gov.uk/manuals/eimanual/eim31800.htm

http://www.hmrc.gov.uk/manuals/eimanual/EIM32075.htm

http://www.hmrc.gov.uk/manuals/eimanual/EIM32065.htm

There are some further explanations and examples on HMRC help sheets

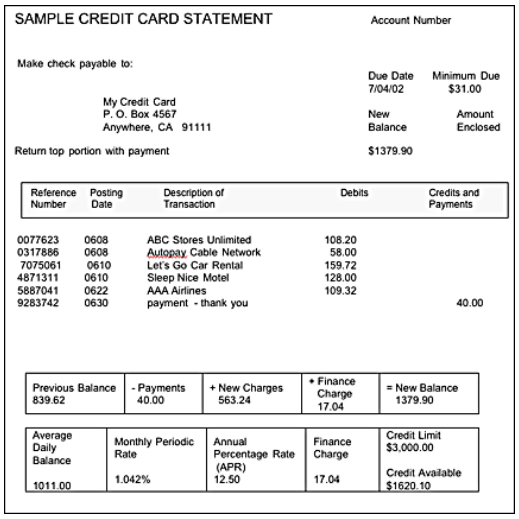
http://www.hmrc.gov.uk/helpsheets/490-chapter2.pdf

36. Appendix 3

All items included on an expense claim form must be supported by a valid receipt. A valid receipt should, wherever possible, include:

- Vendor address and / or name
- Breakdown of items (+ VAT breakdown if applicable)
- Date of transaction
- VAT registration number (if applicable)
- Total amount due

Example: Credit card receipt – Not acceptable as a receipt



SAMPLE CREDIT CARD STATEMENT

Account Number

Make check payable to:

My Credit Card
P. O. Box 4567
Anywhere, CA 91111

Return top portion with payment

Due Date	Minimum Due
7/04/02	$31.00

New Balance	Amount Enclosed
$1379.90	

Reference Number	Posting Date	Description of Transaction	Debits	Credits and Payments
0077623	0608	ABC Stores Unlimited	108.20	
0317886	0608	Autopay Cable Network	58.00	
7075061	0610	Let's Go Car Rental	159.72	
4871311	0610	Sleep Nice Motel	128.00	
5887041	0622	AAA Airlines	109.32	
9283742	0630	payment - thank you		40.00

Previous Balance	- Payments	+ New Charges	+ Finance Charge	= New Balance
839.62	40.00	563.24	17.04	1379.90

Average Daily Balance	Monthly Periodic Rate	Annual Percentage Rate (APR)	Finance Charge	Credit Limit / Credit Available
1011.00	1.042%	12.50	17.04	$3,000.00 / $1620.10

Example: Till receipt - Acceptable as a receipt

Sainsbury's

Try something new today

CROYDON: 020 8936 8067
VAT NUMBER: 660 4548 36

5E PETITS POIS	£1.81
5E PETITS POIS	£1.81
VEGETABLE RICE	£1.52
3 BALANCE DUE	£5.14
CASH	£5.2[illegible]
CHANGE	£0.0[illegible]

USING A NECTAR CARD TODAY YOU WOULD
HAVE EARNED 10 POINTS
REGISTER AT www.nectar.com

C1043 #07C2 12:57:59 24NOV2007
500332 R312

Example: Invoice – Acceptable as a receipt

Your Company

Your Company Ltd
123 Lathy Avenue
Somewhereville
Your Country
123 abc
www.yoursite.com
email: you@yourcompany.com

Mr Joe Smith
Your First Client
1 Somewhere St
Some Town
123 XYZ

Invoice01

Purchase Order Number 123
21 February 2008

Description

Item	Code		Quantity	Item Cost	SubTotal
1		**Supply of Chrome Widgets**	100	£1.00	£100.00
2		**Fitting of Widgets**	1	£120.00	£120.00
3		**Supply of 200 mtrs of cable as specified**	1	£87.96	£87.96
4		**Fitting cable**	1	£120.00	£120.00
5		**Supply of 22mm copper tubing**	20	£18.75	£375.00
6		**Fitting of copper tube**	1	£185.00	£185.00

Payment Terms

Sub Total	**£987.96**
Discount	**£0.00**
VAT	**£172.89**
CIS Deduction	**£85.00**
Total	**£1,075.85**

37. Appendix 4

Cash withdrawal template for advances and expense cards

UL Expense Card Cash Withdrawal Statement for XXXXX				
For Statement Month of				
Date	**Cash withdrawal description**	**Currency**	**Comments / description of expenses**	**Total**

Signed by:

Date:

38. Appendix 5

University car policy

A chauffeured car will be supplied where appropriate for use on official University business. The chauffeured car is provided to ensure that the University is professionally represented and to allow for operational duties to be carried out during travel.

The University car should be used in preference to taxi services when it is available for prestigious or late night events and for VIPs.

Users of the car will not be deemed to be in receipt of a benefit in kind providing the following policy conditions are adhered to:

1. The University car will be made available for the use of:

- Senior Management Team (SMT) members
- VIP University visitors including but not limited to externals on Senior University interview panels, Senior Visitors who are strategically important to the University, etc
- Governors
- Other staff members by exception and at the specific request of an SMT member

2. The car will be maintained and managed by the Estates Team.
3. The car will be returned by the driver to the University premises at the end of use.
4. All journeys will be booked via the Vice Chancellor's Office.
5. A log will be kept of all journeys and reviewed periodically in line with HMRC pool car guidance*.
6. The car will be managed within HMRC guidance* to ensure that no personal or employer liability arises.
7. No private use is permitted unless incidental to a business journey.
8. Use of the car for home to work "normal" commuting is not permitted unless incidental to a business journey.

9. The car may be used exceptionally for travel to / from a home address (noting 8 above) where the following circumstances apply:

- Times of the engagement are outside of normal commuting hours
- Car is passing home location on route to engagement
- Where preparation time is required for the engagement
- Where confidentiality is a risk through alternative travel arrangements
- Where there are security concerns with alternative travel arrangements
- When public transport services are suspended
- In the event of sudden illness or accident

*https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim23450

39. Appendix 6

Non staff Expenses Claim Form

Claims must be received in the Payroll Department by the 5th of the month to avoid a delay in payment. Claims received after the deadline will not be processed until the following month.

Personal Details

Title	
Surname	
Forename(s)	
Date of Birth	
N.I. Number	
Bank Name	
Account number	
Sort code	

Contact Details

Address	
Postcode	
Telephone Number	
Email Address	
Roll Number (if applicable)	

Claim Details – Itemised receipts must be attached to this claim form

Date of expense	Description of expense	Project Code	Expenditure Claim				
			30098	30097	30910	30914	
			Subsistence £	Fares £	Mileage £	Other £	Amount
							£
							£
							£
							£
							£
		Sub Totals					
						Total Claimed	£

Declaration
I declare that the total claimed has been incurred by me solely in the course of the University's business and does not include costs incurred in travelling between my homes and normal place of work. I confirm that I have not claimed any of these expenses before nor will I claim them from any other source.

I hereby claim reimbursement.

Signed by Claimant		**Date**	

Authorised by

Name			
Signature		**Date**	

40. Entertaining Expenses Form

Name of Member of Staff responsible: _____

Delegates attending including employees:

Name	Organisation

Purpose of the entertaining:

_____

Date entertaining took place:

_____

41. Useful Contacts / Links

Email:

Payrollservices@lincoln.ac.uk

Portal Page:

https://hr-internal.blogs.lincoln.ac.uk/expenses/

Travel Approval form:

https://ps.lincoln.ac.uk/services/hr/Payroll/Expenses/TravelApproval/SitePages/Home.aspx

Help and Guidance on the expenses system:

https://hr-internal.blogs.lincoln.ac.uk/expenses/duty-of-care-for-business/

Information Hub:

https://hr-internal.blogs.lincoln.ac.uk/expenses/information-hub/

Insurance Portal:

https://ps.lincoln.ac.uk/services/Finance/Insurance/SitePages/Home.aspx

Relocation Policy:

https://hr-internal.blogs.lincoln.ac.uk/policies-and-procedures/

Accepting Gifts and Hospitality

https://ps.lincoln.ac.uk/services/Finance/SitePages/Home.aspx

Travel and Expenses Policy

Owner	Last Reviewed	Next Review
Payroll Services	August 2023	April 2024

UNIVERSITY OF
LINCOLN