



Jesus College Oxford

Expenses Policy

1) Purpose and scope

This policy sets a framework for members of staff claiming expenses incurred on behalf of Jesus College. The policy aims to ensure that individuals neither gain nor lose financially, the College achieves value for money, and tax obligations are complied with. This policy applies to all members and staff who work under a contract of employment with Jesus College. Where particular sections apply only to set categories of staff, then this is clearly indicated.

2) Expenses

When incurring business expenses, as defined by the list provided below, it is not usually necessary to obtain approval from a budget holder in advance of incurring the expense. Provided that the most economical type of travel and accommodation is used and meal allowance limits are observed, all expenses reasonably incurred while on Jesus College business will be reimbursed. All staff must seek value for money through obtaining best prices for accommodation and travel (e.g. by using advance booking and restricted travel times where appropriate for rail travel). Claims must be supported by detailed receipts, unless specified.

For any expenditure, incurred on behalf of Jesus College, that does not fall within the normal definition of a business expense, it is imperative that approval is obtained from a budget holder in advance of incurring the expenditure.

Claimants and authorisers must ensure that all amounts claimed for reimbursement:

1. were incurred wholly, necessarily and exclusively in respect of College business;
2. are supported by receipts or, in exceptional cases where receipts could not reasonably be obtained, a full explanation;
3. comply fully with the rules contained within HMRC's Expenses and Benefits guidance; and
4. have been charged to the correct budget codes.

Where expenses are shared, e.g. in the case of meals, and where receipts or copy receipts are unavailable, the appropriate reimbursement may be made as long as the nature and circumstances of the expense being claimed are clearly stated.

Reimbursement of College employees' claims that are of significant value and, under HMRC rules, give rise to a taxable benefit in kind, will be processed via the payroll, with any associated tax and NI deductions made.



Travel

If you are travelling on College business, you should use the best value-for-money method of transport. Costs must relate to business travel i.e. travel primarily for a necessary business purpose where physical presence is required at a location other than your normal place of work (i.e. Oxford). Claims should include full details of the reason for the journey, the date, and the destination.

- Claims cannot be made for the cost of commuting to work.
- In exceptional circumstances, e.g. ill-health, unplanned late-night working / absence of public transport due to working at anti-social hours, College may fund this travel. The relevant College Officer must approve this, normally in advance. Such taxis may incur a benefit-in-kind tax burden for employees if they become regular, or if certain conditions are not met.

Public transport. Ticket stubs or receipts must be attached to the claim. Railway tickets may be retained by automatic barriers, so a receipt should always be requested at the point of purchase.

- Use the most economical means and class of travel. This will normally be standard class, economy / APEX class, or equivalent.
- The purchase of multiple journey tickets (Oyster Card, Oxford Key Card, etc.), or season tickets, that are used to cover business travel, does not normally meet HMRC requirements for tax-allowable travel. The exclusive use for business purposes must be evident.

Taxis. Travel by taxi is unlikely to meet the general requirement for economy. However, at the discretion of the authoriser, taxi fares up to £25 may be claimed without the need to justify this mode of transport.

Use of private vehicle: Submitting an expense claim for mileage in a private vehicle, the claimant is declaring that they have a valid driving license, the vehicle is safe, legal and roadworthy, and is insured for business use.

- Ideally, a VAT receipt for the associated fuel costs of a mileage rate claim should be provided. The VAT element may then be reclaimed by the College.
- Mileage rates payable are: 45p per mile for the first 10,000 miles in each tax year, thereafter 25p per mile for cars & vans (any fuel type); 24p per mile for all mileage for motor cycles or mopeds; 20p per mile for all mileage for bicycles.
- It is expressly forbidden to use College Credit Cards to purchase fuel for private vehicles.
- Where passengers are carried within a private vehicle on College business, an additional 5p per passenger per mile may also be claimed. The claim should include the names of passengers carried.

Hired vehicles: Hire car costs are not tax allowable for individuals, therefore costs of hire are normally paid for directly by the College. The following rules apply:

- a) vehicles must be used for business purposes only and are not for private use;
- b) vehicles must not be used for ordinary commuting between home and the normal place of work;
- c) for cases where it would be difficult for the College to make a direct hire payment, individuals may hire vehicles themselves and seek reimbursement as long as all other conditions outlined above are met and receipts are provided.

Car parking & toll roads: Reimbursement of car park charges or road tolls is allowable. Congestion charges may be reclaimed where alternative transport options are not practical. Charges for parking at an individual's normal place of work will not be paid for by the College.



Fines and penalties: Fines or penalties incurred by individuals in the course of allowed business travel are not covered. This includes parking fines and speeding or other traffic penalties.

Air Travel. Travel by air should be by standard/economy class; travel by other classes is unlikely to meet the value for money principle. In exceptional circumstances, where travel in Premium Economy or Business Class is the only practical option, this should be approved in advance. For staff, approval would be from the relevant College Officer; if it is a Fellow of the College travelling, then agreement should be sought from the Academic Director & Estates Bursar. For any claims by the Principal, the Chair of the Remuneration Committee will also co-authorise. There will be provision for individuals to pay personally for any upgrade in their class of travel if they wish. For flights over five hours, premium economy will usually be approved in order to enable productive use of the time.

Meals and subsistence

The College provides free meals to all employees while the kitchen is open. As these are free meals provided at a workplace canteen, they are not a taxable benefit to staff. When staff are working but the kitchen is not open (e.g. college closure, antisocial hours), then they are expected to make their own provision. There are some circumstances when College may provide food to staff as part of working lunches or other events – see section 3.4 for further details.

When travelling away from Oxford on College business, food and beverages taken as a meal (breakfast, lunch, and dinner), can be claimed. In all cases, the associated travel should occupy the whole or a substantial part of the working day, including meal breaks. Costs should not be excessive. Reasonable rates in the UK are considered to be:

- Breakfast: £10
- Lunch: £10
- Dinner: £25
- Tips: Up to 15%

When dining abroad, reference should be made to the published HMRC guidance on rates. See [Expenses rates for employees travelling outside the UK - GOV.UK \(www.gov.uk\)](http://www.gov.uk). Actual claims may vary from these rates with full receipts and explanation provided. The College recognises that meals with conferences may be charged at unavoidably higher rates.

Claims cannot be accumulated and must be supported by receipts. Limited alcohol consumption as part of a can be claimed; however, this should be kept at a reasonable level.

For meals claimed on behalf of more than one person, and provision of meals to groups of staff, see the Entertaining section below.

Accommodation & overnight expenses

Wherever possible, hotel bookings should be made in advance of the actual travel and purchased at a reasonable price. Appropriate and safe accommodation should be used, ensuring that value for money is achieved.

- For UK accommodation a reasonable benchmark is £150/night for major cities and £100/night elsewhere.
- For overseas accommodation reference should be made to the benchmark rates published by HMRC:- <http://www.hmrc.gov.uk/employers/emp-income-scale-rates.htm>
- Where bookings do not meet the criteria above, the reason for any variation should be stated.
- If an individual stays at the home of a friend or family member rather than at a hotel or similar establishment, no payment can be made to contribute to the costs of accommodation.



Incidental expenses are allowed in relation to overnight stays, and cover personal telephone calls, refreshments (alcoholic or non-alcoholic) not taken with a meal, newspapers, journals, etc. These are subject to limits:

- a) £5 per night for stays anywhere within the UK;
- b) £10 per night for stays anywhere in the rest of the world.

Entertaining and staff gifts

Costs of refreshments and entertaining should be reasonable, in line with the value-for-money principle and should not create a personal benefit. Where a personal benefit is created then a taxable benefit will likely arise.

It is reasonable to provide light refreshments (e.g. tea, coffee, biscuits) before, during, or after a meeting. To prevent pressure on our catering team and to maximise value for money, however, the expectation is that for most internal meetings staff can bring supplies (e.g. from staffroom/SCR) to the meeting themselves. It is reasonable to order water for internal meetings e.g. Committee meetings. For meetings involving external members, light refreshments may be ordered via Domus or purchased externally and reclaimed. Domus catering will be provided to special internal events available to all staff e.g. leaving events for long serving staff members, staff coffee mornings.

Business entertainment. Entertainment can include eating, drinking, and other hospitality. Costs may be claimed for entertainment that furthers or promotes College's business/purpose (e.g. dinner for a speaker, lunch for a donor event, lunch with a professional advisor). When claiming for business expenditure you should provide the following information

- a) names of persons involved; and
- b) organizations they represented; and
- c) the purpose of the entertainment, which should be wholly, necessarily and exclusively in the furtherance of College business.

Tutorial Fellows have a £150 per year entertainment allowance that comes within this provision. This allowance can also be used to entertain students outside of College. Claims with receipts should be made via the Academic Director.

Managers may organise entertainment for their teams during the year. The cumulative value of these meals/hospitality should not exceed £40 per person in any given tax year (April-March). Indeed, the expectation is that no one individual meal should exceed £25 per person. Approval should be sought in advance from the relevant College Officer.

Working meals. This covers situations where the integral part of the meeting takes place over a normal mealtime, and the business of the meeting continues either whilst the food is consumed, or immediately afterwards. This is an allowable business expenditure if the following conditions are met:

- a) third party speakers, lecturers, business associates, clients or potential funders are present; and
- b) the meal is an integral part of the meeting; and
- c) a copy of any agenda, notes or action points is retained by the authoriser and can be produced if required.

Other expenditure incurred socially or which is merely incidental to the furtherance of College business cannot be reimbursed.



Staff Gifts. The College will not usually provide gifts to staff. Modest gifts (<£10) may be provided on significant occasions, but anything more generous would be the result of collections undertaken independently by colleagues.

Other

Eye Tests – The College offers a free eye test every two years, and a contribution to glasses for staff that are regular display screen equipment users and have been advised that they need glasses specifically for DSE use. See DSE Usage Policy for full details.

Mobile Telephones – Where a staff member's role requires use of a telephone, the College may provide this. The staff member is responsible for paying for any personal use of this device (i.e. expenditure over the tariff that is for personal calls/data).

Professional subscriptions – Where a staff member is required to pay an annual subscription to a professional body relevant to their role, the College will reimburse these costs e.g. CIPD, ACA, CIPFA. Full receipts must be provided. For claims made by Fellows, this cost will come from their research allowance.

Use of Domus

The College kitchen provides free meals to all staff when open. The Catering team will provide catering for meetings and other events if this is booked in advance. These are booked through the Kinetix system, and will be charged against appropriate team budget lines. The following principles apply:

(For internal meetings – see point 3.4 above.)

For events

- For anything beyond light refreshments (tea/coffee/biscuits), the organising department or Fellow must consult with the ACC team on capacity and room availability.
- A Domus charge will be made against the appropriate Officer's Domus. All Academic events are charged against the Academic Director.

For lunches/dinners

- Fellows can make use of Domus to book guests in for lunches/dinners where these are professional guests and the meal is intended to further the college's business/purposes. The meal booking system will retain information on the name of the guest. This is charged against the DACC Domus Budget.
- Where 'personal guests' are booked in, the Fellow will be charged for the guest meal on Battels.

Note: Where schools dinners (i.e. subject dinners) cannot be accommodated internally, a maximum cost per head will be agreed annually by the Estates Bursar and Academic Director.



3) Making a Claim

The guidance outlined above applies equally whether making an expense claim or paying for items directly using the College Credit card or BACs payment.

If you are seeking reimbursement via a Claim form, completed forms must be authorised by your line manager and then submitted to the Accounts Department for payment alongside receipts.

College Officers will subject their claims to any other College Officer. The Principal's claims should be authorised by two College Officers, one of which will be the Estates Bursar. All academic claims should be authorised by the Academic Director.

The Accounts Department will accept scanned/photographed receipts, documents, and signatures.

Claims should be submitted as close as possible to the time that the original expense was incurred. Incomplete, incorrect, or late claims will not be processed, but referred to the authorising signatory with an explanation as to why it cannot be processed.

The College will ordinarily make payments in Pounds Sterling (GBP).

4) Queries

Any queries relating to this policy from non-academic staff should be addressed to the HR Director or the Estates Bursar. Any queries relating to this policy from academic staff should be addressed to the Academic Director or the Estates Bursar.