



## Expenses Guidance for External Programme Consultants

### 1. Introduction

Fees and expenses are paid through the AQSC team on receipt of a completed External Programme Consultant Claim Form. Please note that the fee cannot be paid until a Mid-Year of End of Year report has been received.

As a rule, claims for expenses are limited to travel, accommodation, subsistence and incidental personal expenses incurred when travelling away on University business. Expense claims should not be used for the purchase of goods and services which should be bought in accordance with the University's procurement procedures which exist to facilitate the procurement of goods and services without the need for staff to incur personal expense.

### 2. General principles

Expenses falling in line with this policy and incurred during the normal course of University business will satisfy the key HMRC requirement that they have been wholly, necessarily and exclusively incurred for business reasons. The following list provides a summary of allowable expenditure types, with the specific details described in the following sections. Claims for business expenditure should be supported by full VAT receipts and should not be evidenced by Credit card flimsies or copies of bank/credit card statements.

- Business Travel – including car mileage, taxi fares and toll charges, and rail fares
- Accommodation
- Subsistence allowances for meals and personal incidental expenses
- Business telephone calls made from personal telephones
- Internet, WiFi, fax, photocopying and postage charges

The following are examples of types of expenses that are not permitted by either the University or HRMC and will not be reimbursed:

- Home to work travel
- Prizes for employees
- Traffic related fines incurred on business travel
- Home broadband charges
- Leisure club treatments
- Spouses, partners, children's travel costs
- Christmas functions
- Pet/house/baby/sitters
- Personal items (toiletries, clothing, luggage, books, videos, CDs, magazines)
- Prizes and gifts for staff (including leaving and retirement)
- Miscellaneous hotel charges – mini bar, video/TV charges

### 3. Business travel

#### 3.1.1 Hire cars

For journeys of over 100 miles per day, it is probably more cost effective to use a hire car and in such cases, hire cars should be booked via AQSC at [programmeconsultants@lancaster.ac.uk](mailto:programmeconsultants@lancaster.ac.uk).

The University will also reimburse all fuel costs in connection with the hire of cars together with any related travel charges such as car parking, tolls and congestion charges where these are in connection with business journeys.

#### 3.1.2 Private cars

For journeys of less than 100 miles and where travel by public transport is not practical, the University will reimburse mileage at the HMRC statutory rates which are currently:

- 45p for the first 10,000 miles
- 25p per mile thereafter

rules

Before embarking on any business travel using private cars or motorcycles, employees must ensure that:

- the vehicle is roadworthy (including current MOT certificate where applicable) and their motor insurance policy includes cover for business use.
- their driving license is valid

When making a claim for business mileage, full details must be given including starting point, all destinations, finishing point and the purpose of each journey (ideally with postcodes).

The University will also reimburse car parking charges, tolls and congestion charges which are in connection with business journeys. Journeys from home to work at any time, whether undertaken within University business hours, at night, early mornings or at weekends are not business journey

#### 3.2.1 Motorbikes

The rules relating to insurance, MOT certificates and driving licenses as detailed in 3.1.2 re private cars also apply to the use of motorcycles and business mileage will also be reimbursed at the HMRC statutory rate which is currently:

Expenses incurred on public transport will be reimbursed with receipts. If using a pay as you go oyster tube card please state from/to destinations of each journey.

Employees may claim reimbursement of

Where a claimant with a disability or medical condition, requires a mode of travel or accommodation which, although is more expensive than the guideline rates, they consider to be a more practical and convenient method of transport for them, the claimant should raise this with the AQSC team for discussion in advance of making any bookings.

AQSC should apply flexibility and discretion to ensure that the claimant is not inconvenienced.