



Aston University

# Staff Expenses & Hospitality Policy

[March 2018]

[This document sets out the policy governing the reimbursement of staff expenses]

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## **Title**

*Staff Expenses and Hospitality Policy*

## **Introduction and Context**

*This document sets out the policy governing the reimbursement of staff expenses wholly, necessarily and exclusively incurred by an employee in the performance of their duties.*

*This policy applies to all expense claims made via the Aston Staff Portal, via an University Credit Card, or as expense claims submitted directly to Aston University Payroll.*

### **1. SCOPE OF THE POLICY**

#### **1.1 Purpose of the policy**

*The purpose of this Policy is to ensure compliance with Income Tax and National Insurance Contribution regulations and Her Majesty's Revenue and Customs (HMRC) regulations by ensuring consistency in the submission of staff expense claims and the subsequent processing and payment through University payroll.*

#### **1.2 What is covered by the policy?**

*This Policy:*

- *promotes compliance with HMRC guidance on the payment of expenses;*
- *provides consistent definitions of what is an allowable expense; and*
- *ensures that the procedure for claiming, approving and paying expenses is unambiguous.*

#### **1.3 Who is covered by the policy?**

*All staff must be aware of and comply with the policy. This policy does not form part of any employee's contract of employment and may be amended at any time.*

#### **1.4 Breach of this policy**

*Non-compliance with this policy and its associated claim and approval procedures, which prevents the University from fulfilling its legal and regulatory obligations, will be considered in accordance with the University's Disciplinary Procedures.*

#### **1.4 Policy ownership**

*The Chief Financial Officer is the Executive sponsor and the Director of HR and Organisation Development is the officer responsible for the policy.*

### **2. THE POLICY STATEMENT**

*As a general rule the University reimburses any reasonable expenses wholly, necessarily and exclusively incurred by an employee in the performance of their duties, provided that the amount claimed is properly authorised and is supported by receipts or other supporting documentation.*

*The Expense and Hospitality Policy and associated Guidance state what allowable expenses are. This policy has been prepared in accordance with Income Tax and National Insurance Contribution regulations and Her Majesty's Revenue and Customs (HMRC) regulations.*