

Imperial College Union Staff Expenses Policy

Audience: ICU Staff
Owners(s): Finance, Audit & Risk Subcommittee
Last Updated: ~~March-February 2025~~³
Review Date: ~~March-February 2025~~²⁰²⁷

1. Policy Statement

Staff at Imperial College Union occasionally incur business expenditure which requires them to spend their own money, for which they are later reimbursed. ICU is committed to ensuring there is a clear, simple and timely mechanism to reimburse such costs in line with this policy.

Expense claims are sometimes the only mechanism for business expenditure, however when there are other options, expenses are less desirable. Staff should incur business expenditure through purchase orders or corporate credit charge expenditure rather than expenses where possible.

It is important that expenses claimed under this policy are solely for the reimbursement of costs incurred and that there is no potential, or perception, that staff stand to profit. Therefore, all claims (except for mileage) will need to be accompanied by receipts of the original purchase.

This policy reflects the staff expenses policy of Imperial College London, our primary funder and the employer of our staff. The ICU Board of Trustees consider the ICL policy in setting limits and parameters, but reserve full control of this policy.

At all times, achieving value for money should be a priority, and when making decisions on expenditure all Trustees and staff members are asked to bear this in mind.

Environmental sustainability should be considered during decision making (particularly around transport), and the most environmentally friendly option should be utilised where possible and practical.

This policy applies to Officer Trustees in the performance of their duties as staff members, the Trustees & Volunteers Expenses policy applies to them in their roles as Trustees. The policies are designed to be compatible, but a lack of clarity applies OTs should consult the Managing Director.

Staff should be aware that if they incur expenditure outside this policy, any subsequent expense claim may be rejected and they will not be reimbursed. They should consult the budget holder before incurring any expenditure, and seek guidance from Finance if clarification is required.

2. Eligible Expenses and Limits

The items below are deemed reasonable expenses if incurred as a result of undertaking staff duties, and shall normally be approved without delay. Where expenditure is incurred using a corporate credit card or via invoice and purchase order, the limits and eligibility criteria of this policy also apply.

2.1 Travel

ICU will reimburse expenditure incurred by staff when they are required to travel for work. ICU will not reimburse the cost of staff traveling to and from their normal place of work (ie their commute). Where staff are required to travel to a place other than their normal place of work, the costs over and above their normal commute will be reimbursed (for example, if staff usually commute to South Kensington on the underground and are instead working from another central London location for the day, there will not normally be an expense claim as the cost of traveling to both places is the same). ICU will not normally reimburse claims for travel between campuses where a free shuttle bus service exists.

2.1.1 Cycling

Staff may wish to cycle where journeys are short and it is safe to do so. In recognition that there is a cost associated with maintaining safe cycling equipment, ICU will reimburse 20p per mile for journeys cycled.

Staff are responsible for ensuring that any equipment they use is safe, roadworthy and appropriately insured (some insurers may classify such journeys as 'travel for work' and require specific policies).

2.1.2 Train travel and public transport

For longer journeys, public transport is preferred as it is kinder to the environment than driving and often cheaper too. Train, tube and bus tickets will be reimbursed for journeys that are the most direct or the best value. Journeys should be standard class, unless it is cheaper to travel otherwise (which must be evidenced) or prior approval has been obtained by the Managing Director. In order to achieve maximum value for money, staff should, wherever possible, travel off-peak and booked in advance.

Daily travelcards for travel on TfL services will be reimbursed if this offers better value for money than paying for individual journeys.

Where staff already hold travelcards and use these for travel in fulfilling their duties, expense claims will not normally be permitted as there is no additional cost to the individual for the extra use.

Expense claims for travel on TfL services must be based on journeys travelled, rather than top ups to Oyster cards. As evidence, journey records from Oyster cards, or bank statements for contactless payments may be used.

2.1.3 Car and motorbike

Where there is no practical option to use public transport, travel by private car or motorbike can be claimed. In line with HMRC allowances, the following rates can be claimed:

- Cars – 45p per mile
- Motorbikes – 24p per mile

HMRC allowances change after 10,000 miles travelled in a year. It is highly unlikely that any ICU staff member will ever undertake anywhere near this much business travel, however ICU reserves the right to apply different rates if this does occur.

Expenses for private vehicular travel are in recognition that there are a variety of costs associated (eg insurance, wear and tear, depreciation etc) and therefore receipts are not required when making such a claim. The postcodes of the origin and destination should be provided, as well as the total number of miles, so that claims can be validated.

Staff should only claim for the lower of the number of miles from their normal place of work to their destination, or the number of miles actually travelled (ie if staff travel additional miles as a result of living further away from their destination than their workplace, this additional mileage will not be reimbursed as is seen as part of their commute).

Legitimate parking costs may be claimed where car or motorbike travel is used and paid parking is required.

Staff are responsible for ensuring that any private vehicle they travel in is safe, roadworthy and appropriately insured (some insurers may classify such journeys as 'travel for work' and require specific policies).

2.1.4 Taxis and private hire

Taxis should only be considered where there is no viable public transport either due to availability, time constraints or other practical reasons (excess luggage, for example). Staff should use licensed taxi companies (or London black cabs) and obtain a receipt for their journey. Taxis should normally only be used for short journeys less than £20, though exceptions may be approved by a Senior Manager.

Where staff need to travel home after midnight, where public transport is not normally available, ICU will reimburse taxi costs up to maximum limits as agreed by a Senior Manager in advance (this is particularly relevant to our Commercial Services).

2.1.5 Air travel

Ordinarily, domestic air travel will not be permitted under this policy, as it has a significantly larger impact on the environment than other methods of transport. However, in exceptional circumstances (and if no other method of transport is available) a Senior Manager may approve domestic air travel in advance of booking.

International air travel shall not normally be required as part of the performance of a staff member's role, however in the event that it is required it should be booked using a purchase order or corporate credit card with prior budget holder approval. Staff should only incur personal expenditure for international air travel if absolutely necessary, and always with the prior consent of a Senior Manager.

2.2 Food and drink

When away from home as part of undertaking their roles, staff may claim expenses for meals up to a maximum of:

- Breakfast - £~~109~~
- Lunch - £~~2048~~
- Dinner - £~~3229~~

Whilst a glass of wine or alcoholic drink consumed with dinner may be claimed, subsistence allowances will not otherwise be permitted to expense alcohol.

ICU will not reimburse staff for food and/or drink when they are not away from home on business. Tea and coffee facilities are provided in the office for staff to use. Catering is only usually provided for formal committee meetings and all staff events, and should be approved in advance. Catering or refreshments for other meetings will not be reimbursed unless otherwise approved in advance by a Senior Manager.

2.3 Accommodation

If overnight stays are required, ICU will cover the costs of a hotel up to a maximum of:

- Inside M25 - £1~~6950~~ per night (although this shall not normally be required given the proximity to staff members' normal place of work)
- Outside M25 - £1~~1105~~ per night

2.4 Business entertaining

If staff are required to entertain guests as direct function of their role, this should be agreed in advance with a Senior Manager. Expenses can be claimed up to £~~55-67~~ per person for meals.

2.5 Training and development

ICU is committed to ensuring that all staff have the skills and knowledge required to undertake their role. Where funding is approved for training and development programmes, this should normally be incurred via a purchase order or corporate credit card. Where this is not possible, any personal expenditure incurred should be approved in advance by a Senior Manager.

2.6 Business Calls

Staff should use free digital software (MS Teams, Zoom etc) for digital meetings/conference calls. If staff are required to be contactable via mobile phone on a regular basis, or by people outside their immediate team / management structure, they will be provided with a business mobile. Where exceptional expenditure is incurred making phone calls in performance of their duties, staff may reclaim the cost of these calls. Claims must include an itemised list of calls and the charges for each, where business calls are clearly identified.

ICU will not pay for line rental costs of a private phone contract.

3. Claim process and authority

The ~~Director of Finance and Resources~~Financial Controller will be responsible for ensuring that an effective system is in place that enables staff to make expense claims efficiently and accurately records these claims in the accounting system.

All claims should be submitted by the end of the month in which they were incurred, in order to ensure they are accounted for correctly. All claims must be submitted within 60 days (and before the end of the financial year, if less than 60 days). Claims submitted outside this will be rejected.

Budget holders are able to approve expense claims in line with this policy, unless explicitly stated otherwise. No individual may authorise their own expense claim, or submit an expense claim on behalf of another person.

All claims (with the exception of mileage) should be accompanied by a receipt clearly showing the item purchased and amount. For travel, receipts should also include the journey details.

Reasonable exceptions to this policy may be approved by the Managing Director and/or Director of Finance & Resources Senior Management Team. Any exceptions will be reported to the next meeting of the Finance, Audit & Risk Subcommittee.

4. Personal benefit

An underlying principle of this policy is that staff should not benefit from the application of this policy, it is designed to ensure they are not out of pocket. Any such benefit would have potential tax implications (benefit in kind).

However, it is possible that staff might incur incidental benefits when they incur expenses (eg airmiles or other rewards if a credit card is used, or 'clubcard' points if using certain retailers). This is not necessarily a problem, and is not expressly prohibited by this policy, however the following principles apply:

- i. The presence of any incidental benefit should not have any impact on the decision-making process (ie staff should not choose to use a certain retailer or method of payment because they stand to benefit)
- ii. Value for money for ICU should be achieved at all times
- iii. Where the benefit can be utilised by ICU, it should (for example if a supplier offers a 'buy X, get one free' promotion, the free product / service should be used on ICU business if possible)
- iv. If there is any possibility that a conflict of interest could be perceived, this should be raised with the budget holder prior to the expense being incurred

5. Gifts and hospitality

Staff should be conscious that accepting gifts or hospitality could create a situation where their judgement may be impacted (or others may perceive this to be the case).

Where staff are offered gifts or hospitality by virtue of their role, these should be declared immediately to a Senior Manager if over £50 in value. Before accepting the gift, approval should be sought from the Managing Director or Director of Finance & Resources. Where gifts create the potential for bribery or the perception of potential bribery, they should be declined/returned.

All gifts of value greater than £50 (even if declined), should be reported to the Director of Finance & Resources to be recorded in the hospitality register.

This does not apply to formal events where it is expected that staff attend in order to perform their role, and therefore most events on campus or hosted by ICU or Imperial College will not need to be recorded.

The declaration form is included in Appendix 1.

Appendix 1

DECLARATION OF GIFTS, HOSPITALITY AND INTEREST

Before accepting any offers of gifts, hospitality or other benefits of £50 or over in value staff members should seek the approval of their line manager. Gifts, hospitality or other benefits of £50 or over in value must be formally registered using this pro-forma within 28 days of the date of receipt.

Where a member of staff receives a series of gifts, hospitality or other benefits from the same organisation in one year with a cumulative value of £50 or over when taken together, these too must be formally registered using this pro-forma.

Name	
Directorate	
Position	

I, or my spouse/ partner, or a member of my close family, have been offered gifts, benefits and/ or hospitality as follows:

Date of gift, benefit or hospitality	
Details of gift, benefit or hospitality	
Estimated value of gift, benefit or hospitality	
Organisation/ person providing gift, benefit or hospitality and their relationship with the Union	

My objectivity and independence in relation to the above external organisation have not been impaired by way of personal relationships, conflicts of interest or otherwise, other than as disclosed below.

Disclosure(s):	
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Signed (recipient)	
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Signed (senior manager)	
Name (senior manager)	