

User guidance on how Students can make an expense claim using the Student Expense Process can be viewed on the Accounts Payable Webpage

## EXPENSES POLICY

1. Introduction
2. Scope & Purpose
3. Making an Expense Claim
4. Authorisation of Expenditure
5. Time Limit
6. Payment of claims
7. Travel
8. Standard Expense List
9. Post Graduate expenses
10. Travel Insurance
11. Advanced Payment
12. Audit & Review

### 1. Introduction

This document explains the policies and procedures for Students submitting expenses incurred on University activity or as part of their post graduate research.

### 2. Scope

The Expenses Policy applies to all Students of the University and visiting Students under Erasmus programmes.

For the avoidance of doubt this policy supersedes any other University, College/Support Group or School/ Planning Unit guidance on travel and expenses

Responsibility for compliance with this policy rests with Students (“the claimant”) making claims for the reimbursement of expenses and their approving line manager/budget holder, Post Graduate Research Supervisor or a designated Finance Manager (“the authoriser”).

The University assumes no obligation to reimburse expense claims that are not compliant with this policy.

The University will reimburse claimants for expenses which they wholly, necessarily and exclusively incur in the course of official University purposes. Only actual costs which are incurred as part of the University’s purposes will be reimbursed.

### 3. Making an expense claim

The cost of meeting an expense should be met either by the College, School, Research Institute or Administrative Service in question arranging to pay directly for the expense on behalf of the Student, or the individual meeting the expense personally and subsequently seeking reimbursement from the University.

All Claims will be made via a Student Expenses Claim Form, be reviewed and approved by the relevant department and then sent onto the Finance, Accounts Payable Team for processing:

- All claims must be accompanied by valid receipts (please see Appendix for definition of a valid receipt)
- The use of any Petty Cash is not permitted under any circumstances to reimburse a Student's expense claim, nor used for items that would normally be covered by an expense claim
- Students must send their claim to their claim approver
- Staff must not reimburse a Student's expense and then reclaim themselves

An expenses claim must relate to costs incurred during part of programme of studies or University trip. Expense claims should include any Value Added Tax (VAT) that has been incurred. Where expenses have been incurred in a foreign currency, the expense must be converted using daily exchange rate and claimed in GBP. To convert to GBP use the exchange rate for the date of expenditure, using either <https://www.xe.com/> or <https://x-rates.com/> exchange websites. Details of day rates can also be found on the Finance System.

When signing-off the claim, the claimant declares that:

- Expenditure has actually been incurred and not previously claimed from the University or any other organisation;
- Expenditure claimed has been incurred wholly, exclusively and necessarily in the performance of their studies / research with the University

Submitting a false claim, or an attempt to submit one, will be treated as general misconduct under the Code of Student Conduct.

Outline authority must be obtained before undertaking any expense, the cost of meeting an expense will then be met either by the College, School, Research Institute or Administrative Service in question arranging to pay directly for the expense on behalf of the Student or the individual meeting the expense personally and subsequently seeking reimbursement from the University.

Please note that the use of the University Purchasing system and processes is the default method, and where possible the University travel agent is used.

## 4. Authorisation of expenditure

All expense claims must be approved on the Student Sundry Expense Form before they can be processed for payment by the Accounts Payable Team. The approval hierarchy follows the school / college authoriser process. In the event of prolonged absences approval can be delegated upwards following the School / College hierarchy:

The person making a claim must ensure that:

- the expenses claimed represent a valid expense in line with this policy;
- an adequate description of the expense is provided (what/when/why/where);
- the correct project code is present for each expense item claimed; (this may require to be provided/completed by School/College Admin)
- the claim is properly dated;
- all receipts accompany the claim
- all receipts are consolidated into one document (see Student Expense Claim for guidance)
- copy of Bank Statement clearly showing name and account details of beneficiary

The authoriser of the claim must be satisfied that:

- the expenses claimed represent a valid expense in line with this policy;
- an adequate description of the expense is provided (what/when/why/where);
- the correct project code and account code is present for each expense item claimed;
- the claim is properly dated;
- all receipts are provided in line with the policy
- approval is required in electronic format, and therefore email approval is required to be included with all documentation submitted to Finance, Accounts Payable

Where the authoriser is not satisfied in relation to **any of the above points**, the expense claim must be rejected and returned to the Student.

If documentation is not received by Finance, Accounts Payable in the required format with the appropriate back up and approval, the claim will be returned back to the Department.

## 5. Time limit

Expense claims must be made within **three months of the expense being incurred**. Expense claims out-with the time limit will be rejected.

## 6. Payment of claims

Completed expense claims received, processed and approved by Finance by Monday of any week will be deposited into the Student's bank account on the Monday of the following week. Claims will

# STUDENT EXPENSES POLICY

be reimbursed in sterling by direct credit to the Student's nominated bank account. Expenses must be claimed as they occur and not held back to accumulate a larger claim.

Where expenses are reimbursed into overseas bank accounts, these may take longer to reach the recipients bank account.

Where Bank Holidays occur, there could be a delay in payment receipt into the nominated bank account.

## 7. Travel

Travel must be by the cheapest means of transport which is consistent with the objective of the trip - this means second class rail travel within the UK and economy class air travel abroad.

Travel should be booked in the first instance via the travel supplier, whenever possible.

## 8. Standard Student Expense type

Expenses must be incurred in actually carrying out the research or studies. It is not sufficient that an expense is simply relevant to or incurred in connection with the studies or research of the student, or if the expense is to put the student in a position to perform his or her studies or research.

Standard student expense types are listed below. Anything out-with this list **must** be approved by College Finance in advance of expenditure taking place.

## Expense Listing

### Student Expenses - Claim Category's

Category	Claim Type
Subsistence	Meals
	Hotels
	Taxi
	Train
	flights
	Car Hire
Conference	Registration
	Venue/Events/Exhibitions
Training	Courses
Miscellaneous	Visa Charges
	Website Domains
	Printing
	Courier
	Books
	Proof Reading
	Translator/Guides
	Mileage
Insurance	
For Post Graduate	software
Research	hardware extensions
Students Only	minor equipment

### Please note the following:

- Taxi costs between sites is not normally claimable
- Post Graduate Research Students can claim up to a maximum value of £100.00 per claim to support working from home

## 9. Post Graduate Research claims

Prior to making any purchase or expense claim, please refer to your School or Institute for guidance. However, for any claim type outside the standard categories please refer to your school or institute for pre-approval.

If there is an instance where expenses are to come from general funds and are not on the standard Expense Type listing then expenditure must be **approved prior to the expense taking place** by the relevant College Finance Team. This email approval from College Finance must accompany the receipts and claim.

## 10. Travel & Car Insurance

### Travel Insurance:

Any student travelling on University business must use the travel insurance provided by the University. The travel insurance can be used for any trip away from Glasgow which involves either a flight or an overnight stay.

The student must register for the travel insurance at the following link:

<https://frontdoor.spa.gla.ac.uk/tins/index.html>. and must do this at the time the trip is booked. If the trip is subsequently cancelled or the student has to return to Glasgow early, they can make an insurance claim to reimburse the University for the expenses incurred. Students and budget holders should note there is limited cancellation or curtailment cover provided when travel is booked to a location which has an FCO warning against travel to the location, at the time of booking. If the student subsequently decides not to travel or is unable to do so, it is unlikely that the costs incurred can be reclaimed.

Information about what is covered by the travel insurance policy and how to make a claim is included here: <https://www.gla.ac.uk/myglasgow/insurance/> and any questions can be sent to [finance-insurance@glasgow.ac.uk](mailto:finance-insurance@glasgow.ac.uk).

Where a student's trip is cancelled, and the student has already been reimbursed by the University for the cost of the trip or is due to be reimbursed by the University for the costs they have incurred, it is the responsibility of the budget holder to ensure that a claim is made and the University is able to recoup costs where possible. It is the responsibility of the student to cooperate and provide the documentation requested by the insurer in order to settle the claim.

### Car Insurance:

Students who are using their own personal vehicles on University business (such as research trips or travelling between work places, beyond commuting to/from work) will need to make sure that their car insurance covers business use.

They should contact their own insurers to check this as different insurers take different approaches to this. If your insurer charges an additional premium for this, please seek advice from the Insurance team in the first instance. Reasonable additional premiums for this can be reclaimed. More information about vehicle insurance can be found at the following link

<https://www.gla.ac.uk/myglasgow/insurance/>

## 11. Advanced Payments

Student Expense payments are **not** permitted to be paid in advance. Only actual costs which are incurred as part of the University's purposes will be reimbursed.

## 12. Audit and Review

Claims may be reviewed to ensure compliance of the Student Expenses Policy. The responsibility of the claimant and the authoriser is to ensure that to the best of their knowledge, the claim is compliant with this policy. Any unusual or significant items will be referred for further investigation.

The University is a charity and receives public funds. All University spend is subject to scrutiny and audit by Government agencies, internal and external auditors, funders and their auditors and other sponsors.

University expenditure is also subject to scrutiny under Freedom of Information (FOI) requests that can include the reporting of anonymised detail of expense claims. All claimants and authorisers must ensure that any claim made is justifiable, legitimate and will not risk the University's reputation.

## Appendix:

### What is a receipt?

A valid receipt is a piece of paper or electronic document that can be used as confirmation of making a payment. Examples of a receipt are below:

- **Supplier Invoice** - for example for hotels, car hire, conferences, courses. The detail must clearly reference the name of the individual
- **VAT Receipt** – for example for meals
- **Booking Confirmation** - clearly showing costs – for example flights or train. The detail must clearly reference the name of participant / traveller
- **Screenshot of banking transaction** – for example when using a Subway / Metrolink and purchasing of an e-ticket is via contactless payment
- **Mileage Claim** - a copy of the route map for the journey must be included to validate the mileage being claimed