

Expense Claims Policy

Approved: Aug-25 | Review: July-27



Contents

1. Scope	3
2. Definitions	3
3. Purpose	3
Business-related expenses: key principles	4
4. Roles and responsibilities	4
5. Claim process	5
6. Travel	6
Public transport	6
Taxis & car hire	7
Personal vehicles	7
7. Subsistence	8
Meals	8
Accommodation	9
8. Advances	10
9. Other costs	11
Business meetings	11
Miscellaneous	11
10. Disallowable costs	11

1. Scope

This policy applies to all Open SU staff and volunteers who may claim travel and subsistence expenses for Student Union business.

2. Definitions

- **Budget Holder** – An individual assigned the responsibility for managing a specific budget area.
- **Business-Related Expense** – Operational or promotional activities undertaken on behalf of the Student Union.
- **Claimant** – The staff or volunteer who has incurred business-related expenses on behalf of the Student Union.
- **Expense Claim** – The formal request submitted by the claimant to be reimbursed for incurring business-related expenses.
- **Finance Team** – The internal team managing expense processing and related administrative duties.
- **Moss** – The platform in which claimants submit expense claims.
- **Receipts (VAT receipts)** – Proof of payment; VAT receipts are specifically itemised and used for tax reclaim purposes.
- **Reimbursement** – Repayment of business-related expenses incurred by claimant.
- **Staff** – Individuals officially affiliated with the Student Union in employed roles.
- **Volunteers** – Individuals officially affiliated with the Student Union in voluntary roles.
- **Virtual Credit Card** – A digital credit card that can be used to make payments without a physical credit card.

3. Purpose

The *Open SU Expense Claim Policy* aims to outline the rules and procedures for staff and volunteers of Open SU to be reimbursed for business-related expenses, ensuring clarity, consistency and financial control within the Student Union. It defines what expenses are eligible for reimbursement, expense claim requirements and documentation needed, minimising overspending and potential fraud risks. The policy helps with budget management, compliance with HMRC regulations, and fosters transparency, and accountability for all staff and volunteers.

All Open SU staff and volunteers are advised to familiarise themselves with the Student Union's policy and to adhere to its guidelines when incurring business-related expenses.

Business-related expenses: key principles

- **Business Needs** – Is it necessary to carry out Student Union duties?
- **Relevance & Practicality** – Is it relevant, practical and reasonable?
- **Cost Effectiveness** – Is what I'm spending value for money?
- **Environmental Impact** – How much does this cost the environment?
- **Accountability** – Can we report this openly and accurately?

4. Roles and responsibilities

Role	Responsibilities
All staff & volunteers	Ensure compliance with this policy and expenses to be submitted in an accurate and efficient manner.
Budget holders	Ensure funds are available and spent in line with strategic priorities.
Senior Managers and CEO	Approve higher value expenditure and may approve deviation from policy in the absence of the Director of People and Finance.
Director of People and Finance & Management Accountant	Maintain travel and subsistence procedures and policies; reporting and provide support and oversight.
Finance Team	Manage the expense claim function, review expense claim submissions and ensure staff and volunteers are reimbursed for any out-of-pocket expenses.
Board of Trustees	Oversight and approval of this policy biennially.

5. Claim process

5.1 Expense claims must be submitted via Moss. Claims must be submitted within **two weeks** of the event. Claims after two weeks will require written authorisation from a member of the Senior Management Team.

5.2 VAT receipts should be obtained where possible and accompany the expense claim to enable the Student Union to minimise costs by recovering VAT where permissible in accordance with HMRC rules.

5.3 All original receipts must be kept until expenses have been fully reimbursed. Missing receipts should be noted and explained. This may cause delays or claims to be rejected.

5.4 Expenses must be approved by the relevant Budget Holder.

5.5 Careful considerations should be given to book travel and/or accommodation in advance, where advance bookings may represent value for money and where there is a high degree of certainty that the event will proceed.

Where there is a possibility of cancellation or non-attendance, please choose options that can be easily cancelled or refunded.

6. Travel

Travel undertaken for **business-related purposes** may be reimbursed. This excludes personal travel or commuting to a contracted regular workplace.

6.1 For staff, whose contracted regular place of work is the campus, no reimbursement will be made for travel between their primary residence and the campus.

6.2 Travelling to another location for business-related purposes such as training or conferences, will be reimbursed, where the journey starts and ends at their primary residence or a pre-agreed location.

6.3 It is recommended that group bookings or off-peak bookings may be considered as an alternative, cost-effective option.

6.4 We recognise that travel may be required for staff and volunteers to carry out their roles effectively. It is important to consider the key principles listed above (Section 3), but also the staff and/or volunteers' personal health, safety and welfare when travelling on business-related trips. Where there is an accessibility requirement or reasonable adjustment required, please speak to the Finance team.

Public transport

6.5 Public transport (such as buses, trains and underground) would be the preferred travel method as it minimises our environmental impact and offers the most competitive prices. Domestic flights should be avoided where possible.

6.6 Where first class or overnight sleeper modes of transport may offer better value for money or are considered more practicable/reasonable in the circumstance, the claimant must seek written approval in advance from a member of the Senior Management Team.

6.7 Railcards and bus passes should be utilised where staff and volunteers may gain discounts on purchases. The Student Union will assist in the purchase of railcards or bus passes where this may bring financial advantage to the Union and its staff and volunteers. Agreement should be sought in advance from a member of the Senior Management Team on the proportion of the cost that can be met by the Student Union.

Taxis & car hire

6.8 Taxis should generally be avoided. However, this may be acceptable where public transport may not be practical, particularly in an unfamiliar place, at certain times of the day, or where there could be accessibility, medical or safety concerns.

6.9 Car hire may only be selected on special circumstances. Prior permission from a member of the Senior Management Team must be sought in writing by providing an explanation of reason(s) and/or price comparisons with other methods of transport.

Personal vehicles

6.10 Personal vehicles may be the preferred option where public transport may not be practical, particularly in an unfamiliar place, at certain times of the day, or where there could be accessibility, medical or safety concerns.

Personal vehicle use for business may be reimbursed at the [Open University published rates](#).

6.11 All mileage claims must include the specific start and end destinations of each journey.

6.12 We would encourage car sharing where reasonable and practical. Passengers allowance as per the [Open University published rates](#) may be applied for passengers travelling to carry out business-related activities.

The name of the passenger(s) and purpose of their journey must be provided on the expense claim.

6.13 It is the responsibility of the claimant to ensure that their privately-owned vehicles have proper motor insurance for business use and is generally well maintained to regulatory standards.

6.14 Claims for parking costs as a direct result of business travel when supported by receipts will be accepted.

7. Subsistence

Subsistence is the cost a staff or volunteer incurs while travelling on business, specifically related to meals and accommodation.

Meals

7.1 Reimbursement to cover reasonable out of pocket expenses for food and drink on business-related travel is allowable within the limits below.

7.2 Where meals and drinks are included as part of a hotel booking, or provided by the venue/event attended, additional expenditure incurred will not be reimbursed.

7.3 Expenses will be reimbursed only if the following conditions are met:

- Where meals and drinks are **not included** as part of a hotel booking, nor provided by the venue/event attended.
- Where travel time or time away from permanent residence/normal place of work exceeds **5 hours**.

Reimbursement limits:		
Breakfast*	£10*	Allowable where the claimant leaves home before 7:00am, or an overnight stay is required, and breakfast is not included in the bed and breakfast rate.
Lunch	£15	
Dinner	£25	Allowable where an overnight stay is necessary, or where the claimant returns home after 8:00pm.

* In the case of an overnight stay, the hotel's standard breakfast rate will be reimbursed.

We will reimburse reasonable expenses to ensure that no staff member or volunteer is left out of pocket when carrying out their role. However, as a charity, we must ensure that all expenditure **represents good value for money and aligns with our charitable purpose**. Claims that appear excessive or disingenuous, may be challenged and not reimbursed. We trust staff and volunteers to exercise sound judgement and integrity when claiming expenses.

For the avoidance of doubt, beverages will only be reimbursed if consumed as part of a business meal (where eligible).

7.4 Service charges will generally not be reimbursed but may be considered if the charge incurred was unavoidable, for example due to there being no other option of venue for obtaining suitable subsistence or where it is automatically included. The total cost should still be within the limits in 7.3.

7.5 Under no circumstances will expenditure on alcoholic beverages, tobacco or electronic cigarettes be reimbursed.

Accommodation

7.6 Accommodation for attendance at in-person Student Union events or meetings to be attended by a group of volunteers and/or staff, will usually be arranged by office staff, unless advised otherwise. Related charges will be settled directly with providers by the Student Union.

7.7 Individuals are responsible for booking their own accommodation for one-off business travel where it is required and deemed more practical (e.g. timing of event(s) and/or distance of travel). **This will need to be agreed** in advance with the relevant Budget Holder.

7.8 The Student Union will not allow claims for miscellaneous accommodation charges such as (but not limited to):

- Newspaper & magazines
- Bar drinks, refreshments, confectionery and snacks which are not part of business meals
- Entertainment such as costs for television, films or streaming services
- Room service
- Health, spa, leisure club or any form of membership fees.

8. Advances

An advance may be provided in the form of a virtual credit card to a staff member or volunteer by the Student Union before a business-related trip for the purpose of covering anticipated business-related expenses.

8.1 Advances may be provided to fund staff/volunteer business travel normally up to a limit of £500 per event. The Director of Strategy & Democracy or CEO will consider costs in excess of this limit if requested by the claimant.

8.2 All advance requests must be submitted to the Finance Team at least **one week** prior to the event.

8.3 All advances must be supported by VAT receipts for all items of expenditure. Receipts must be submitted within **two weeks** after the event. Advances not accounted for within **two weeks** will require approval from a member of the Senior Management Team and could be deemed a disallowable cost and would be repaid to the Student Union in full.

8.4 Further advances will not be approved, nor will expense claims for any subsequent events be processed whilst there is still a claim outstanding.

8.5 The Open SU may decline any request for advances where the requirements of this policy have not been met.

9. Other costs

Business meetings

9.1 Business meetings should be conducted via digital means such as Microsoft Teams or Google Meet where possible.

9.2 Business meetings may also be held physically in-person on campus. Hot beverages such as tea and coffee for on-site meetings are available in kitchen areas.

9.3 Staff and volunteers may **not claim** for drinks and snacks purchased off-site for the purpose of conducting a business meeting.

Miscellaneous

9.4 Visas may be required for non-UK citizens. Any costs associated with visas are not reimbursable by the Student Union. Information on visa requirements is available on the [HMRC website](#).

9.5 Some costs may be initiated by Budget Holders that are usually social or celebratory in nature, including but not limited to:

- Annual or seasonal festivities such as Christmas and Easter
- Life events, engagement, weddings, birthdays, retirement
- Farewell to team leavers, or welcoming of new starters
- Showing thanks or gratitude, encouragement, or appreciation of staff for effort or long service.

10. Disallowable costs

Tax compliance requires that business related expenses must be wholly, exclusively, and necessarily incurred for the performance of the duties of employment or volunteering in order to avoid a tax cost.

Certain types of expenditure relating exclusively to Open SU staff and volunteers, friends, family members or other beneficiaries, without a specific, defined business aim will subject the Student Union to further tax and National Insurance (NI) liability and is therefore not allowed under this policy.