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# **VLUK EXPENSES POLICY 2022-2023**

## 1. PURPOSE

This document sets out VLUK (Virtual Alliance Ltd Ltd's) Expenses Policy and some of the associated procedures that underpin them. It translates into practical guidance for all staff and directors relating to financial control.

The Financial Regulations and Associated Procedures will be reviewed annually.

Breach of this policy is a disciplinary offence. Deliberate falsification of a claim or the evidence needed to make a claim will constitute gross misconduct. This may result in summary dismissal. "Falsification" includes the failure to pass on any discount obtained in the course of incurring an expense

## 2. TRAVEL AND SUBSISTENCE CLAIMS – ENGLAND & WALES

### Introduction

This section covers travel and subsistence incurred in the course of Virtual Alliance Ltd's business in England & Wales.

- Virtual Alliance Ltd will make a contribution to the reasonable costs necessarily expended on travelling in the performance of the duties of the employment, for example to events, external meetings or training.
- This does not include travel between home and place of work unless the employee is recognised as being a "contractual home-based employee".
- Employees should travel by the most cost-effective mode of transport taking into account journey time and the nature of the journey as well as the monetary cost. Requests to travel by means other than in an employee's own car, must be authorised by the line manager.

**Mileage** -Travel in an employees own car will be reimbursed in line with the VLUK agreed mileage rate of 30p per mile, and as evidenced by the Fleet Insight system, if provided to the employee. Any mileage not evidenced on the peak miles system may not be paid. For all employees, including those without the Fleet Insight system, mileage will only be paid in accordance with the shortest/most appropriate route, as evidenced by Google Maps.

Mileage for members of the Governing Board will be paid at 30p per mile for campus visits and meetings attended.

**Parking** - Parking for employees will not be paid, unless authorised by the line manager.

### Claim forms

- Claim forms received by Virtual Alliance Ltd Finance for unauthorised expenditure will be rejected.
- The form must be completed by the claimant to confirm the accuracy of the claim.
- All claims must be approved and sent to the Operations Director to seek approval from the relevant Line Manager.
- Incomplete or unauthorised forms will be returned for completion and therefore may result in delayed payment.
- The following details must be shown on the form:

Name and home address

- I. Month of claim
- II. Date of travel

- III. Times of departure and return
- IV. Destination and purpose of visit

- Reimbursement will only be made against valid receipts up to the approved allowance limit. All receipts must be securely attached to the claim form or emailed alongside the claim form. Any loss of receipts will be the responsibility of the claimant.
- Claim forms are to be submitted by the end day of the following month, for checking and onward despatch to the accounts team.

## **Tax and National Insurance (NI)**

Expenditure, other than mileage or parking, not supported by a receipt or voucher (e.g. ticket or bill) will be subject to Tax and/or National Insurance, except where specific Inland Revenue and DSS agreement has been obtained.

## **Subsistence**

Receipts must be obtained for all subsistence claimed, e.g. hotel and restaurant bills.

## **Hotel Accommodation**

Should be put to the COO and requested and booked in advance at the best possible rates by the Admin team which should not exceed £60 per night, including VAT but excluding breakfast costs. Any booking in excess of that amount will need to be approved by the COO. Overnight accommodation can only be booked when it is the most cost effective option.

Employees should take into account the location of the hotel as regards the time required to travel to and from the hotel.

## **Subsistence - Overnight Absence**

Virtual Alliance Ltd will make a contribution to the reasonable out of pocket expenses incurred by the employee when it is necessary to stay away from home overnight on company business.

This will include the following:

hotel bills (see above)

breakfast, lunch, evening meal and beverages - to an overall maximum of £15 per day (please note that the employee may incur costs in excess of £15, but may only claim up to £15).

In all cases employees should retain all invoices.

## **Subsistence - No Overnight Absence**

An SLT employee may claim a contribution to reasonable costs when hosting internal and/or external meetings that require attendance at a neutral venue, up to a maximum of £3 per person in attendance.

In all cases employees should retain all invoices.

Incomplete or incorrect claims

- Incomplete or incorrect claims must be returned to the claimant for correction.

### **3. PAYMENTS FOR GOODS AND OTHER SERVICES**

Employees may claim for reasonable expenses incurred in the performance of duties as directed and authorised by the line manager.

### **4. PAYMENT FOR GOODS AND SERVICES BY CREDIT CARD**

#### **Virtual Alliance Ltd Credit Card Payments**

The Virtual Alliance Ltd credit card can only be used for expenditure in line with this policy and the following guidelines:

- Credit card transactions over £100 must be pre-authorised by the Line Manager
- A card limit is set
- Expenditure over £100 must follow authority to spend against the approved budget as outlined in this document.

Misuse of company credit cards will be dealt with as a disciplinary offence.

#### **Authorisation**

Authorisation for expenditure up to £1000: One Board Director of Virtual Alliance Ltd/OVEG Ltd

For cheques over £1,000: Two Board Directors of Virtual Alliance Ltd/OVEGLtd

### **5. EX-GRATIA PAYMENTS**

#### **Introduction and Scope**

This section covers payments to staff and third parties other than those made via the payroll system.

Ex-gratia payments may include compensation for loss or damage to personal property or payment of expenses and subsistence incurred by individuals not employed by Virtual Alliance Ltd (e.g. interview candidates).

#### **Payment of expenses and subsistence to non-employees (Eg - Contractors)**

Payments may be made to individuals undertaking business on behalf of Virtual Alliance Ltd for which a salary is not paid and the claimant is not employed by Virtual Alliance Ltd, in line with all other employees, as detailed in this policy.

A claim form is to be completed for all claims, supported by receipts vouchers and a schedule of workings if applicable.

Claims must be authorised by line manager and sent to the COO, in line with all directly employed staff, before passing to Virtual Alliance Ltd Accounts team for payment.

## Claims processed by Accounts

### Processing

- All claim forms will be checked for completeness and accuracy.
- Any inaccurate claims will be returned to the employee.
- Once checked claims will be processed through the normal payment system. Claim forms are to be retained by the accounts team.



CEO



Chair of Governors