John Moores Students' Union

Expenses Policy

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1. General Statement of Policy

This policy enables staff, elected officers, student staff, and trustees to carry out their roles effectively while ensuring that individuals are not left out of pocket when undertaking approved JMSU activity. It also ensures that the organisation's resources are used responsibly and in a way that maximises value for students. All decisions made under this policy should reflect JMSU's values.

The policy is designed to support and guide decision-making rather than prescribe rules for every possible situation. Individuals are expected to apply sound judgement in line with these principles

2. Scope

This policy applies to all JMSU staff, elected officers, trustees, and, where appropriate, student staff, volunteers, and student representatives who incur expenses on behalf of the organisation. It also applies to expenditure linked to student-led activity where JMSU funding is being used.

3. Aims & Objectives

The aims and objectives of this policy are as follows:

- **Fairness and Equity –** To ensure no staff member, officer, or student is financially disadvantaged when undertaking approved JMSU activity, and that access to opportunities is not limited by personal means.
- **Value for Students –** To ensure all expenditure is reasonable, proportionate, and clearly contributes to student impact, representation, or experience.
- **Transparency and Accountability –** To ensure expenses are claimed, approved, and recorded in an open and consistent manner, with appropriate evidence and oversight.
- **Enabling Delivery –** To support staff, officers, and student leaders to carry out their roles effectively by providing clear guidance while allowing appropriate flexibility and judgement.

4. General Guidance on Expenses

4.1 Expenses must relate directly to JMSU business or approved student activity. Expenses should be submitted within three months of the date they are incurred. Where expenditure occurs close to the end of the financial year, individuals should ensure claims are submitted as soon as possible to support timely financial reporting.

4.2 Receipts must be provided for all claims. Digital copies, such as photographs or PDF receipts, are acceptable provided they are clear and complete. Expenses are reimbursed via BACS transfer, typically in line with the monthly payroll cycle.

4.3 Line managers or designated budget holders are responsible for reviewing and approving claims. In doing so, they should consider both compliance with this policy and whether the expenditure reflects reasonable judgement.

4.4 To reduce the financial burden on individuals, JMSU encourages the use of corporate cards and central booking wherever possible. In cases where this is not feasible, advance payments or pre-arranged bookings may be agreed through the Finance team, particularly for student leaders or activities involving significant costs.

5. Travel

Commented [LS1]: To be with the times - Shall we add about e-scooters/bikes? Whether to use or not?

Commented [PB2R1]: The Guild's policy says
"The Guild promotes the use of the city bike schemes and E-scooter hire. This is intended for short distance travel to meetings. The cost of hire for the bicycle or scooter can be reclaimed along with appropriate evidence."
So maybe add something similar?

Commented [CP3R1]: Is there a H&S / Liability risk here - wondering if someone had an accident and 'they were using it for work' and we had it in the policy? I suppose nothing different to using a vehicle - but feels a bit risky?

Commented [PC4R1]: To aid resolution - I suggest we don't refer to e-bikes or scooters. My personal opinion is they create more injury risk and liability issues than save the planet. We can pick this up if anyone raises them as we go along.

5.1 Travel arrangements should be planned carefully to ensure they are cost-effective while also considering time efficiency, safety, accessibility, and environmental impact. Where possible, meetings and activities should be arranged in ways that minimise unnecessary travel or avoid peak travel costs.

5.2 **Public Transport** - Public transport should normally be used, with standard class travel expected unless there is a clear justification for an alternative. Individuals are expected to make use of discounted fares where available. Where the claimant is entitled to a Railcard, JMSU will reimburse the cost of railcard purchase (provided that sufficient rail travel is envisaged) and will then reimburse the cost of discounted fares,

5.3 **Private Vehicles** - The use of a private vehicle is permitted where it is the most practical or appropriate option. Individuals must ensure that they have appropriate business-use insurance in place and must provide the required documentation to the Finance team before undertaking travel. Mileage will be reimbursed at HMRC approved rates. Journeys between home and an individual's usual place of work are not eligible for reimbursement.

5.4 **Taxis** - Taxis may be used where other forms of transport are not appropriate. This may include situations involving late-night or early-morning travel, safety concerns such as lone working, accessibility requirements, transporting equipment, or safeguarding considerations when supporting students. Individuals who regularly use taxis should aim to use a consistent method of booking, either through personal reimbursement or a corporate account.

6. Accommodation

6.1 Accommodation should be safe, accessible, and represent good value for money. As a guide, overnight accommodation should normally fall within the following limits: approximately £130 plus VAT in London and £100 plus VAT elsewhere. These are intended as guidelines rather than strict limits, and there may be circumstances where higher costs are justified. In such cases, approval should be sought in advance.

6.2 **Subsistence costs** can be claimed where individuals are travelling for work or working away from their usual place of work and meals are not otherwise provided. Claims should be based on the length of time away from the usual place of work, using the following maximum reimbursement limits:

One meal (5 hours): up to **£10**
Two meals (10 hours): up to **£15**
Three meals (12 hours): up to **£20**
24-hour period: up to **£30**

These amounts represent maximum reimbursement limits rather than target spending levels. It is recognised that costs may vary depending on location, and reasonable exceptions may be approved where appropriate in exceptional circumstances.

6.3 Subsistence costs can be claimed where individuals are travelling for work or working away from their usual place of work and meals are not otherwise provided. As a guide, the maximum amounts are £15 for breakfast, £25 for lunch, and £25 for an evening meal. These amounts represent upper limits rather than target spending levels. It is recognised that costs may vary depending on location, and reasonable exceptions may be approved where appropriate.

6.4 Alcohol is not normally reimbursable unless it forms part of a pre-approved event or official hospitality. Where accommodation includes meals, additional subsistence should not be claimed.

6.5 An overnight allowance of up to £10 per night may be claimed for incidental expenses where these are necessary and supported by receipts.

7. Student Specific Guidance

7.1 JMSU recognises that students, including elected officers, representatives, and student staff, may be more financially constrained than permanent staff. As such, the organisation will take reasonable steps to minimise the need for individuals to pay upfront for expenses. This may include pre-booking travel and accommodation, provide advance payments, or use central purchasing wherever possible.

7.2 For student-led activities and events, all expenditure must be agreed in advance with the relevant staff lead or budget holder. Spending should be clearly linked to an agreed activity, outcome, or objective and should demonstrate value for money as well as benefit to students.

7.3 Where students are attending conferences, training, or representation activities, travel and accommodation should normally be arranged centrally to ensure consistency, value, and appropriate safeguarding. Accessibility needs must always be considered, and additional support should be provided where required.

7.4 Expenses relating to elections or campaigning are subject to separate rules and spending limits, and this policy should be read alongside those regulations where applicable.

7.5 Student-related expenses must be approved by the relevant staff lead or budget holder.

8. Other Expenses

8.1 Parking costs incurred while undertaking JMSU business can be reimbursed where a valid receipt is provided. However, fines such as parking penalties or speeding fines will not be reimbursed except for significant exceptional circumstances agreed by the CEO in consultation with Finance Manager and appropriate Line Manager.

8.2 Hospitality and event-related expenditure, including team activities, meetings, or external engagement, must be approved in advance by the Senior Leadership Team. Such expenditure should be proportionate, appropriate to the context, and clearly linked to organisational objectives.

8.3 Appropriate colleague or stakeholder gifts or recognition items should be modest in value and approved in advance. They should align with JMSU's values and not create any perception of inappropriate use of funds.

9. Approval & Accountability

9.1 Corporate cards are available and should be used wherever possible to reduce personal financial burden, improve efficiency, and ensure accurate financial records. All associated receipts and confirmations must be submitted to the Finance team and authorised by the relevant budget holder.

9.2 All expense claims must be approved by an appropriate line manager or budget holder. Individuals must not approve their own claims. Senior roles are subject to an independent approval structure to ensure transparency and accountability.

9.3 Claims that do not align with this policy, or which cannot be reasonably justified, may be declined.

9.4 Where possible, suppliers should align with JMSU's values, including ethical and sustainable practices.

9.5 Receipts should include sufficient detail (e.g. supplier name, date, items purchased, and VAT where applicable).

10. Implementation & Monitoring

10.1 It is not possible for this policy to cover every situation that may arise. Staff, officers, and student leaders are trusted to apply sound judgement and to act in line with JMSU's values when making decisions about expenditure. Where there is uncertainty, advice should be sought from a line manager or the Finance team before costs are incurred.

10.2 This policy is owned by the Chief Executive Officer and overseen by the Finance Manager, who are responsible for ensuring it is implemented effectively and remains up to date.

10.3 The policy will be communicated to staff, officers, and relevant student leaders through induction, guidance materials, and ongoing support from Line Managers and the Finance Team. Managers are responsible for ensuring that individuals understand and apply the policy appropriately within their areas.

10.4 Compliance with this policy will be monitored through routine financial controls, including the review and approval of expense claims, and periodic audit as required.

10.5 The job titles referred to in this Policy are subject to change. If there is any doubt about designated roles, final clarification will be given by the Chief Executive.

11. Breaches of the Policy

11.1. Breach of this policy may lead to disciplinary action against members of staff or other appropriate action against officers/trustees by the Trustee Board.

11.2. Deliberate misuse of the expenses system may be treated as a disciplinary matter.

12. Inspection & Audit Review

12.1 This policy will be reviewed every 3 years or sooner if there are changes in relevant legislation.

13. Related Policy

13.1 This policy should be read in conjunction with the following policies and documents:

a. JMSU Staff Handbook
b. JMSU Finance Procedures & Rules

13.2 This is not an exhaustive list, and JMSU Policies can be found at Our Rules & Policies @ Liverpool John Moores University Students' Union

Commented [PC5]: This feels an internal policy - should we link to the teams channel too?