



Expenses Policy and Procedure

Introduction

This policy sets out West Oxfordshire District Council's (WODC) rules on how employees can claim for expenses incurred in the performance of their duties for the organisation. The policy covers travel, meals and accommodation, overseas and relocation expenses, business entertainment, gifts and staff parties.

The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.

General procedure

We will reimburse you for actual expenditure that is incurred wholly, necessarily, and exclusively in connection with authorised duties that you undertake in the course of your employment.

All claims should be submitted on a monthly basis and no later than three months after the expenditure has been incurred.

Claims should be submitted through the Business World system for your line manager to approve before the 6th of the month. Appropriate receipts must be supplied. You will find full instructions about how to submit a claim on the main portal on the Business World Support page [Business World - uploading receipts](#)

Expenses will not be paid unless supporting evidence is provided, together with a completed expenses claim on Business World. This should include receipts or invoices with the date and time of the transaction (unless you are claiming for mileage). When claiming for travel expenses on public transport, you should enclose or attach proof that evidences the journey. When claiming for mileage, a fuel receipt showing VAT should also be provided.

As a general rule credit and debit card statements will not be accepted. On the rare occasion tickets or other proofs are not provided, you should provide evidence of the cost incurred on an appropriate banking statement. Claims without receipt but submitted with a statement as evidence will be approved at the discretion of your line manager. Where you are submitting a VAT receipt, you should set out:

- the name and VAT registration number of the retailer or service provider
- the goods and services provided and
- the amount of VAT payable.

Once completed via Business World, you should submit your expenses claim form to your approving manager. Once your manager has approved the claim form, this is automatically submitted to the Payroll Team for payment.

We may return an expenses claim to you without payment if it is completed incorrectly or lacks supporting evidence. We reserve the right to withhold any payment where written approval has not been sought.

We will pay claims for authorised expenses by BACS transfer into the same bank account into which your salary is paid.

In general, you should not incur expenses other than in the categories listed below. Claims for expenditure other than for those categories listed below should have written approval from your line manager before incurring the expense.

We will accept email as written approval where it is required under this policy.

Any queries in relation to this policy should be directed to your line manager in the first instance.

Travel

Employees and line managers should consider whether travel is necessary to meet business objectives or if there are more appropriate means (for example, teleconferencing or videoconferencing).

Air

Any flight must be pre-authorised by the Chief Executive in writing before being booked. Where possible, flights should be booked well in advance to benefit from any discounts for early booking, and you will usually only be permitted to travel in economy. Any exceptions to this would only be upon written authorisation from the Chief Executive.

Personal incentives or rewards associated with specific air travel, such as air miles, should not be a factor in determining which flight is purchased for business. The key consideration is whether the flight is the most cost-effective for the organisation unless there is a valid business reason for taking an alternative flight.

Rail

You may claim for standard class rail fares only. Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.

You should, where possible, use any rail cards or season tickets that have already been paid for as part of your normal commute to the office towards any journey taken on business, where this is more economical.

Any exceptions to this would only be upon written authorisation from the Chief Executive.

Taxis

You may claim for a taxi fare only in limited circumstances and these should be approved by your service manager in the first instance. These are:

- where taking a taxi would result in a significantly shorter travel time than using public transport
- where there is a disability/mobility issue
- where there are several employees travelling together or
- where personal security and safety of employees is an issue, for example taxis may be permitted after 9.30pm.

You must obtain a receipt with details of the date, place of departure and destination of the journey.

Use of your own car

It may be appropriate and cost-effective to use your own car when travelling on business, for example if you are travelling with several employees or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport. Any use of your own car on business is subject to you:

- holding a full UK driving licence
- ensuring that your car is roadworthy and fully registered and
- holding comprehensive motor insurance that provides for business use.

We accept no liability for any accident, loss, damage or claim arising out of any journey that you make on business unless caused by the organisation's negligence. We will not pay for the cost of any insurance policy on your own car.

To claim a mileage allowance payment, you should set out the distance of the journey undertaken on your expenses claim form. However, you must deduct your usual home to work and work to home mileage from the total miles claimed. You must hold a valid driving licence and have the appropriate business car insurance. We will pay you a mileage allowance in accordance with the rate agreed with your employing body. You may also claim passenger mileage at a rate of 5p per mile for each colleague that accompanies you on your work-related journey. These rates apply whether your car is petrol, diesel, hybrid or electric.

We will pay for tolls, congestion charges and parking costs incurred as part of the business journey, where applicable, but not parking fines.

Bicycle and motorcycle

If travelling by bicycle, you can claim 20p per mile. If travelling by motorcycle, you can claim 24p per mile.

Bus

If travelling by bus is the most effective method of transport, you can claim back the full cost of your ticket. Where tickets are not available, you may submit a banking statement to validate the cost incurred.

Travel Time

Any time spent travelling for business reasons from your normal work base to another location is taken as work time.

Late Night/Early Morning Transport

The organisation will, in exceptional circumstances, reimburse you for late night or early morning transport, including a taxi, if you are required to travel to or from the office, airport, railway station or other destination for specific business reasons. This will apply only where you are required to be at work before 7am or after 9.30pm, or at the airport or railway station before 8am or after 9.30pm, these times may vary in line with seasonal changes and light conditions. You should speak with your manager for prior approval in such instances. No transport expenses will be reimbursed for any staff social events held by the organisation or employees.

You should seek prior written authorisation for late or early departures from or to work where possible from your line manager. If this is not possible, you should set out the reasons for the late or early departure in your expenses claim.

Meals/Accommodation

As a guideline for business travel, you should book accommodation equivalent to three-star standard or less. You may book hotel accommodation of up to £120 maximum in a major city and £100 elsewhere.

It is your responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

The National Joint Council (NJC) for Local Government Services ceased to produce nationally agreed subsistence rates for local government staff in 1996. Since that time, subsistence rates have been a subject for local determination.

If you are required to undertake business travel and you incur a cost on a meal (food and drink) after starting the journey, subject to retaining appropriate evidence of expenditure, you may claim:

- £5 (five-hour) rate - where you have been undertaking business travel for a continuous period of at least five hours and have incurred the cost of a meal
- £10 (10-hour) rate - where you have been undertaking business travel for a continuous period of at least 10 hours and have incurred the cost of a meal or meals
- £25 (15-hour and ongoing at 8pm) rate - where a scale rate of £5 or £10 is paid and the qualifying journey in respect of which it is paid lasts beyond 8pm a supplementary rate of £10 can be paid to cover the additional expenses necessarily incurred as a result of working late and
- £5 for an overnight personal allowance - where you are travelling on business and required to stay away from home overnight in the UK and you incur personal incidental costs, such as for a newspaper or laundry.

The maximum amounts above are inclusive of drinks. Where you are required to start early or finish late on a regular basis, the over five-hour and 10-hour rate, whichever is applicable, will be paid provided that all the other qualifying conditions are satisfied.

If you are inviting clients or other business contacts for breakfast, lunch, or dinner to discuss business matters, these maximum rates will not apply. However, where possible, you should obtain prior written approval from a Statutory Officer before making any reservations.

You should supply or attach receipts and invoices for all hotel and meal expenses other than for the overnight personal allowance, where no receipts are required. You can be reimbursed for a meal once only. If the cost of an evening meal or breakfast is included in the cost of overnight accommodation, you will not be entitled to meal allowances in respect of those meals.

Overseas Expenses

When travelling overseas on business, we will reimburse you for authorised expenses at the scale rates recommended by HM Revenue and Customs for an employee travelling outside the UK. These scale rates may be varied from time to time and will be published on the organisation's intranet for employee guidance and information.

You should provide the applicable currency exchange rate for the date on which the expense was incurred.

We will reimburse you for any travel visas, inoculations, and any other legal requirements for business travel. It is your responsibility to ensure that you have a valid passport with a minimum of six months remaining prior to the expiry date after the final day of travel.

We will provide business travel insurance for any trips authorised by the organisation.

Business Entertainment/Gifts

WODC recognises that corporate entertainment can provide opportunities to strengthen business relationships, enhance the organisation's reputation and deepen prospective clients' or suppliers' understanding of the business. Any entertainment booked for clients, suppliers, or other business contacts must be approved in advance by a Statutory Officer. You should submit:

- details of the individuals whom you wish to invite
- the name of the organisation that they represent
- the nature of the entertainment, including date and location and
- the business reasons for the entertainment.

We will only approve business entertainment proposals that demonstrate a clear business objective and that are appropriate for the nature of the business relationship. The organisation will not approve business entertainment where it considers that a conflict of interest may arise or where it could be perceived that undue influence or a particular business benefit is being sought (for example, prior to a tendering exercise). The organisation must ensure compliance with all applicable anti-corruption laws, including the Bribery Act 2010.

Any gifts, rewards or entertainment that you receive from clients, suppliers, or other business contacts should be reported immediately to your line manager. In certain circumstances, it may not be appropriate to retain such gifts and you may be asked to return gifts to the sender, for example, where there could be a real or perceived conflict of interest. As a rule, small tokens of appreciation, for example flowers or a bottle of wine, may be retained by employees.

Christmas Parties/Annual Events

Any team event such as a Christmas meal or celebration for a team or department will be subject to your line manager's approval, which must be authorised by a Statutory Officer.

All employees will need to fully expense any team celebrations or parties they attend.

Expenses that will not be reimbursed

The organisation will not reimburse you for:

- the cost of any travel between your home and usual place of work (except in exceptional circumstances for early morning/late night transport as set out above)
- the cost of any travel undertaken for personal reasons
- the cost of any travel for your partner or spouse
- any fines or penalties incurred while on business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping or vehicle recovery charges
- any expenses incurred for personal benefit or to improperly influence or reward a business contact or
- cash advances or withdrawals from an ATM machine.

You are required to pay for any travel costs incurred by your partner or spouse if they accompany you on business. Your spouse or partner must have adequate travel insurance for that journey.

False Claims

If the organisation considers that any expenditure claimed was not legitimately incurred on behalf of the organisation, it may request further details from you. The organisation will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided. Where payment has been made to you prior to the discovery that the claim was not legitimate or correct, it may deduct the value of that claim from your next salary payment on completion of the investigation.

Any abuse of the organisation's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims
- claims for expenses that were not legitimately incurred
- claims for personal gain
- claims for hospitality and/or gifts to induce a client or other business contact to take improper action and
- receipt by you of hospitality and/or gifts from business contacts that may be perceived to influence your judgment.

The organisation will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal.

Where any actions constitute possible criminal offences, a referral will be made to the appropriate body or organisation for investigation and any criminal investigation may be conducted concurrently.

Where the allegations relate to suspected criminal offences including fraud, theft or corruption, HR will liaise with the Counter Fraud and Enforcement Unit. In such circumstances, a joint investigation may be necessary.

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