



**ENABLE**

The Voluntary and Community Sector  
Learning and Skills Consortium

# **Employee Business Expenses Claim Policy**

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**Change History**

<b>First Published:</b>		2003	<b>Originally Created by:</b>	Finance Group
<b>Person Responsible for Policy:</b>		Enable CEO		
<b>Date of Review</b>	<b>Reviewed by</b>	<b>Policy changes</b>	<b>Approved by</b>	<b>Date of next review</b>
19 Feb 2018	Standards Officer	Small changes to wording and referencing	Operations Manager	23 July 2018
21/04/2020	SMT	No Changes	CEO and Finance	21/04/2021

**ENABLE Employee Business Expenses Claims Policy**

**Introduction**

The object of ENABLE Employees Business Expenses Claims Policy is to:

- Define ENABLE' policy and procedures in relation to business travel expenditure
- Provide guidelines for the types of expenditure that are and are not reimbursable by ENABLE
- Inform employees and managers of their responsibilities in relation to controlling and reporting travel and other business expenses.
- Achieve compliance with Inland Revenue guidance and policy on travel. Subsistence and other benefits to staff.
- Ensure that staff are equitably reimbursed for expenses incurred wholly, exclusively and necessarily for the purposes of their employment.

This policy and procedures document is applicable to all employees of ENABLE. It does not apply to self-employed persons, non-ENABLE employees or to volunteers.

Each member of staff is responsible for adhering to the policy and procedures defined herein when incurring expenditure that arises from engaging in activities on behalf of ENABLE.

It is the responsibility of authorising managers to be satisfied that the expenses claimed are appropriate and have been substantiated correctly.

Each member of staff is required to conduct ENABLE' business with integrity, and in a manner that excludes the promotion or procurement of personal advantage.

In the event that an expense claim is contemplated in respect of an item not included in this policy document, or an employee has a query relating to the payment of expenses under this policy, the matter should be referred to their line manager who will then refer it to more senior management for guidance if necessary.

**Policy**

ENABLE will reimburse to employees the actual cost of allowable, business expenses incurred wholly, exclusively and necessarily in the performance of the duties of their employment.

When incurring business expenses, employees are expected to

- Minimise costs without impairing efficiency; and
- Avoid unnecessary cost.

In general, reimbursement of allowable business expenses will only be made on the production of receipts or invoices.

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**Procedure**

Allowable business expenses incurred on behalf of ENABLE by employees must be recorded in detail on an expense claim form. Original receipts or invoices must be attached to the claim form for all individual items claimed other than mileage.

Following authorisation by the line manager the original claim form and supporting evidence must be sent to the Finance Department by the authorising signatory. Authorised claim forms must not be returned to the claimant prior to payment.

Claim forms received by the Finance Department will be checked. Incomplete claims or claims for non-allowable expenditure will be returned to the originator. Materially inaccurate claims will also be returned to the originator and notified to the Finance Manager. Minor inaccuracies, (totalling less than £2 per form) will be amended by the Finance Department staff before payment.

Payment will be by BACs with the Employees pay on the usual pay date. Employees requesting payment of expenses in cash for personal reasons will be required to make the request to their line manager a minimum of three working days in advance. There is no requirement for such a request to be accommodated.

Employees who are not physically available to receive their expenses will be notified by email that there expenses are available and the onus will then be for them to make appropriate arrangements for the expenses to be collected. If someone other than the employee is taking charge of the expenses then they must sign the claim form as receiving the expenses. The Finance Manager or another Operations Manager must countersign. The Manager who originally authorised the claim may not countersign. Alternatively the employee can state in writing that this person is authorised to collect their expenses and this authority must be attached to the expense claim.

Any amendments to the claim form must be clearly initialled by the claimant and the authorised signatory.

**Deadlines**

It is preferred that expenses claim forms are submitted to enable them to be included in any relevant grant or contract claims. It is extremely important that claims relating to one financial year should be completed within that financial year or as close to the year end of 31 July. Employees are asked to routinely complete expense claims on the last day of the month in which they were incurred. ENABLE might not pay expenses claimed after this date if the relevant funding stream is no longer available.

**Business Travel**

The general principals are that travel should be consistent with the needs of ENABLE. Staff are expected to exercise good judgement and travel on ENABLE business in a cost efficient manner. The mode of travel should be based on availability, timing and cost. The traveller should neither gain nor lose financially as a result of business travel.

Business travel occurs when an employee is required to travel in the performance of the duties of their employment.

Travel from home to ENABLE offices is regarded as private because this journey merely puts the employee in a position to perform their duties and is not part of actually doing the job. Travel to locations other than ENABLE offices is regarded as part of the performance of the duties of the employment and thus is regarded as business travel. If the employee travels to ENABLE offices and then leaves for another location, the portion of the journey to ENABLE is not part of the business expenses claim.

**Allowable Business Expenses**

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Allowable business expenses, for the purpose of employee business expense claims are as described below.

### Rail Travel

- All employees will travel standard or equivalent class.
- Lowest cost alternatives of day return or saver tickets should be used whenever possible
- In exceptional circumstances staff may travel first class provided prior approval is given by the Chief Executive in writing.

Rail bookings may be made using the ENABLE credit card by arrangement with the Office Manager.

### Taxis

Travelling employees should avoid the use of taxis unless alternatives are not available or are impractical. The use of cost effective public transport is encouraged wherever possible. Claims for actual expenditure to be reimbursed must be accompanied by receipts.

### Hotel Accommodation

Where hotel or accommodation expenses are not included as part of a conference or training package and it is necessary for an overnight stay then accommodation expenses will be reimbursed on the following basis:

- Accommodation should be limited to single standard rooms with en-suite facilities.
- Maximum UK hotel rates per night, inclusive of breakfast and VAT are

London	£90
Other UK Cities	£70
Other UK locations	£60

- 'no show' charges are not reimbursable except in exceptional circumstances.

Where accommodation cannot be obtained within the above budget, prior approval, in writing of the accommodation choice must be made by the service manager with budget authority.

### Travel by Motorcycles and Bicycles

ENABLE will pay allowances for business journeys using these forms of transport using Inland Revenue Approved Rates.

- Motorcycles                    24p per mile
- Bicycles                         20p per mile

Employees who use their own equipment for ENABLE business must insure that the vehicle is legal, insured as appropriate, in good working order and that all appropriate safety equipment is worn.

### Travel by car

Preference should be given to using public transport rather than the employee's car unless for reasons of cost and efficiency (this must include the resource of the employees time as well as actual travel costs) the use of a car is preferable.

Employees who use their own car on ENABLE business must ensure that they hold a valid licence for the vehicle driven, the vehicle is licensed and that their insurance cover extends to business use. ENABLE reserves the right to inspect the employee's insurance documentation.

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In addition employees who use their own car on ENABLE business must ensure that it is regularly maintained undertake a basic safety check of the vehicle (tyres, windscreen etc) before undertaking each business journey. During the journey it is the employees responsibility to comply with any legal requirements in force.

In relation to business travel employees may claim the lower of

- The distance actually travelled
- The distance that would have been travelled if the journey had started at the employees normal place of work.

This rule is particularly relevant in the cases of employees who live outside of Nottingham, for example Derby. It would be unreasonable for such an employee to claim the mileage travelling to Nottingham from home when attending a meeting in Nottingham away from the office.

Full details of each journey, including the date, starting point, destination, mileage claimed and the reason for travel should be recorded on the claim form. The manager authorising the claim form is also authorising the individual journeys listed.

Subject to the above, business travel will be reimbursed at the following rates:

- 45p per mile.

In addition to mileage the following incidental motoring expenses will be reimbursed if incurred and evidenced by receipts:

- Toll Charges in relation to business travel may be claimed but if the employee intends to travel on the M6 Toll road prior approval in writing must be obtained as this route can be avoided. Congestion charges are unlikely to be an issue as cities with congestion charges are most likely to be visited by rail.
- Car Parking costs for business travel away from home and the normal place of work, supported by receipts/tickets will be reimbursed.

The following items will not be reimbursed:

- Parking Fines
- Speeding Fines
- Other costs arising through illegal acts

### Subsistence/meals

Employees may claim the reasonable costs of meals taken in the course of business travel provided the period of travel and working away from the normal place of work exceeds five hours and meals are not provided as part of the visit.

### Hospitality and Entertaining

Hospitality and entertaining is not a cost associated with events, training or meetings organised as part of service delivery. These costs would not be borne in the first instance by employees but directly by ENABLE with the service provider.

Employees will not be eligible to claim expenses under this heading unless prior approval for the provision of hospitality and entertainment has been obtained in writing from the manager with responsibility for the budget involved.

Necessary and reasonable entertaining costs will be reimbursed by ENABLE on production of receipts. The following information must be recorded and attached to the claim form:

- Names of all attendees
- ENABLE attendees present

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- Purpose of the entertainment
- Date of the entertainment.

Under no circumstances can entertainment involve ENABLE employees only, except in the case of essential meetings/training that spans a normal meal- time. Such events must be kept to an absolute minimum.

Alcoholic drinks may not form part of the claim.

### Home and personal mobile telephone calls

Employees required to make business calls using their home telephone or personal mobile phone should claim reimbursement of such call costs by entering the amount to be claimed on their claim form. Supporting documentation, such as a copy statement with the claimed calls highlighted, must be attached. Allowable calls for the purpose of expense claims include the itemised costs of 'dial up' calls to ENABLE systems.

The need for an employee to use their personal mobile or home phone for business purposes must be authorised by their manager with an explanation for the necessity.

ENABLE will not meet the cost of any part of rental costs, private costs or any proportion of the cost of home Broadband facilities. Neither will ENABLE pay for any software costs or virus protection.

### Mobile telephones provided to employees

Any mobile phones provided to employees are provided for business use only and are not to be used privately. Any incidental private use must be identified on the itemised bills and the cost of any private calls must be fully reimbursed to ENABLE including an appropriate proportion of the rental and cost of the telephone so that no taxable benefit will arise.

### Spectacles, contact lenses and eye tests

Claims for the costs of eye tests, spectacles and contact lenses may only be made via personnel and in accordance with the conditions laid out in the staff handbook.

## **Non-Allowable Expenditure**

Non allowable expenditure as detailed below may not be claimed, charged to ENABLE or reimbursed to employees in any circumstances or by any method. This includes by purchase order, direct invoice, employee expense claim form, employee advance or petty cash.

- Travel club membership
- Alcoholic drinks
- Leisure club treatments
- Miscellaneous hotel charges
  - Mini bar alcoholic drinks and snacks
  - Video/TV charges
  - 'no show' costs
- Spouses'/Partners'/ Childrens' travel costs
- Parking Fines
- Floral gifts – other than on the death or serious illness of an employee or an employee's partner or child or parent.
- Hospitality where only staff are in attendance except for essential meetings or training which span a normal meal time.
- Confectionary
- Prizes unless specifically authorised by the chief executive or they form part of service delivery.
- Gifts of a personal nature.
- Retirement/leaving gifts

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- Christmas functions
- Christmas decorations
- Personal subscriptions to Professional Bodies.
- Personal items – including toiletries, clothing, books, magazines, cds etc.

**Cash advances**

Cash advances against substantial travelling and subsistence expenditure are available subject to written approval by the manager authorising the journey. The request must be made in writing a minimum of three working days in advance of the requirement. The preference is for two weeks notice.

Advances must be accounted for within 14 days of the employees return by detailed submission of a detailed claim with the supporting evidence and any unused portion of the advance. Advances not accounted for will be treated as additional salary and the individual will be unable to obtain further such advances.

**Signed:** \_\_\_\_\_

**Position:** \_\_\_\_\_

**Date:** \_\_\_\_\_