

Expenses Policy

1. Purpose of the policy

- 1.1 The purpose of the London Borough of Barnet (the Council) Expenses Policy is to provide an overview of the Council's approach to reimbursing business expenses incurred by its employees.

2. Scope

- 2.1 This Policy applies to all Council employees, except for employees working in schools under the direction of a Governing Body. It does not apply to agency workers, contractors, or consultants.
- 2.2 This Policy only covers expenses incurred in connection with the work of an employee. It does not cover disbursements to service users or any 'petty cash' arrangements. This policy does not cover relocation expenses or fees for training courses and qualifications.

3. References

- 3.1 The council's Code of Conduct and the following policies (although on occasions it may be necessary for other policies to be recognised and followed) are associated with this document:
- P-card policy
 - Mileage Rates documentation
 - Guidance around self-service expenses claims using the Council's payroll systems.

4. General Principles

- 4.1 The Council undertakes to cover the costs for expenses incurred by its employees in the course of their work.
- 4.2 The Council is committed to maximising value for money for its residents and taxpayers, as well as maintaining the highest standards of transparency in its approach to procurement and financial management.
- 4.3 The Council maintains contracts and arrangements with a number of organisations which supply it with various goods and services. Such arrangements are normally more cost-effective and easier to administer than individual purchases, and employees should endeavour to make use of them wherever possible.
- 4.4 Employees are responsible for reporting their expenses in an accurate manner, ensuring that any expenditure represents good value for money, and obtaining VAT receipts and/or other appropriate documentation in support of expenses claims.
- 4.5 Managers are responsible for making employees aware of this policy, associated documentation and relevant expectations (e.g. timelines for claim submission and reimbursement). Managers are also responsible for approving expense claims and/or querying any purchases or claims which may call for additional clarification and/or scrutiny.

5. P-Cards and supplier catalogues

- 5.1 The Council maintains contracts with a number of approved suppliers of goods and services that are ordered on a regular basis (e.g. stationery). Wherever possible, purchases should be made through the relevant supplier catalogues- purchasing through approved suppliers reduces administration costs and improves the Council's ability to negotiate volume discounts etc.
- 5.2 The Council also issues Purchase Cards (p-cards) to employees who routinely need to make low-value purchases. Using a p-card means that the employee does not have to use personal funds to cover work expenses, as well as minimising administration costs and increasing transparency for the Council.
- 5.3 Expenses claims should only be made where it is not possible [or permitted] for an employee to make a purchase through an approved supplier catalogue or a p-card.
- 5.4 Detailed Information on the issue, use, and overall management of p-cards is available in the P-Card Policy and Procedure.

6. Mileage and travel expenses.

- 6.1 The Council is keen to minimise the environmental and social impact of business travel. Employees are encouraged to adopt a remote-first approach to meetings, and the Council will continue to invest in portable devices and other tools to support remote and agile working wherever possible.
- 6.2 Where remote meetings are not feasible/practicable, the Council encourages staff to prioritise sustainable travel options and choose public transport where possible.
- 6.3 The Council will reimburse employees for reasonable public transport costs. Receipts will be required to be submitted in support of claims- where no receipts are available (e.g. for journeys within London), employees should obtain copies/screenshots of the relevant bank/card account statement details.
- 6.4 For journeys outside of Greater London, a very wide array of public transport options and fares is often available- this can include discounted tickets with limited flexibility, domestic flights, 'sleeper' coaches travelling overnight, trains with multiple classes of service etc. The Council trusts its employees to make, and its managers to approve, appropriate choices after exploring the various options available for their journey and balancing considerations around time, convenience, cost, and environmental impact (e.g. while domestic flying should generally be avoided, a flight may be the most sensible choice for an employee who lives near Heathrow, has to travel to Manchester for a morning meeting, and would have to buy a significantly more expensive peak-time train ticket). Employees must obtain approval from their line managers prior to booking tickets for travel outside London or incurring any associated expenses.
- 6.5 A similar approach should be taken while planning any international journeys, balancing the cost, time, convenience, and environmental impact of the options available (e.g. in choosing between a more convenient direct flight and a cheaper ticket with a connection). Employees must obtain approval from their line managers prior to booking tickets for international travel or incurring any associated expenses.

- 6.6 Trips where public transport costs are projected to exceed £200 [per employee] require prior approval from a senior manager (Head of Service or equivalent), except in cases where the delay likely to be caused by the need for a second approval would risk undermining the feasibility/effectiveness of the trip (e.g. a social worker having to urgently use peak-time trains from London to the North of England in order to ensure the safety of a child or vulnerable adult).
- 6.7 Taxis and private hire vehicles (PHVs) should only be used where public transport options are not available/practicable and/or for 'first/last-mile' journeys to/from a train station or other public transport facility. Employees are required to submit receipts [whether in paper or electronic format] in order for taxi/PHV fares to be reimbursed.
- 6.8 The Council maintains a fleet of environmentally-friendly 'pool cars'. Employees should consider using those cars for journeys where public transport is not available/practicable. Each pool car comes with a 'fuel card' which must be used for refuelling/recharging it.
- 6.9 The Council will reimburse employees for travel using their own private vehicles in accordance with the relevant HMRC reimbursement rates calculated on a per-mile basis. HMRC rates vary according to vehicle type (e.g. bicycle, motorcycle, car) and are revised from time to time.
- 6.10 Claims for reimbursement relating to an employee's use of their own vehicle must be submitted through the Council's self-service expenses claim system and approved by the employee's line manager or other designated officer. Employees who are unable to access the self-service system should raise the matter with their line manager who will be responsible for making appropriate arrangements.
- 6.11 The Council's self-service expenses claim system will be updated with any changes to mileage rates. Payroll will be able to provide detailed, up-to-date information on mileage rates.
- 6.12 Employees who wish to use their private vehicles to travel on Council business are required to provide the Council with relevant documentation to confirm that they have a driving licence valid for the relevant vehicle type, appropriate insurance (normally expressed as permitting 'business travel'), and, where applicable, a current MOT. Line managers are responsible for periodically checking the relevant documentation with a view to ensuring that it remains current.
- 6.13 The Council will reimburse reasonable parking expenses, provided that they are supported with [physical or electronic] receipts. The Council will not ordinarily reimburse employees for parking fines or contractually imposed charges incurred for parking in private car parks without a permit and/or exceeding permitted time limits.

7. Overnight stays and subsistence expenses.

- 7.1 Where one or more overnight stays are required as part of a business trip, the approach to making arrangements should reflect that outlined under 6.4 and 6.5, with the primary considerations being cost and convenience.
- 7.2 The Council generally expects employees travelling on business to stay in standard/cheapest available rooms at mid-range hotels (e.g. Novotel, Holiday Inn Express) on rates that include breakfast. Where that is not possible/practicable, employees should discuss the matter with their line manager.

- 7.3 Employees travelling on Council business must not stay in privately managed 'holiday' accommodation (such as Airbnb rentals) under any circumstances.
- 7.4 The Council does not provide employees with a 'per diem' allowance. However, it will reimburse reasonable meal costs (excluding any alcoholic drinks and tips/optional service charges) incurred during business trips, provided that receipts for them are submitted.
- 7.5 Breakfast costs will only be reimbursed after overnight stays where the accommodation rate does not include breakfast.
- 7.6 Evening meal costs will be reimbursed prior to an overnight stay and/or when the employee is likely to return home from a trip substantially later than the time they usually finish work.
- 7.7 The Council trusts employees to determine whether meal costs are reasonable in the overall circumstances of a trip (depending on location, availability of venues, dietary requirements etc), with a general expectation that costs for each meal will not exceed £20. Hotel restaurants and room service menus generally offer poor value for money and should be avoided wherever possible.

8. Registration and Professional Membership Fees.

- 8.1 The Council does not reimburse staff for expenses incurred in connection with professional registration (e.g. HCPC, DBS Update Service) or membership of professional associations (e.g. CIPFA). Employees who incur such expenses are encouraged to consider the possibility of applying for tax relief if eligible.

9. Time Limit for Claims.

- 9.1 Expenses claims should normally be submitted on a monthly basis. Expenses submitted beyond 3 months of the date of the employee incurring the expense will not be reimbursed unless extenuating circumstances (e.g. a prolonged period of sickness absence) apply.

10. Equality Statement.

- 10.1 In applying this policy, the Council will have due regard for the need to eliminate unlawful discrimination, promote equality of opportunity, and provide for good relations between people of diverse groups, in particular on the grounds of the following characteristics protected by the Equality Act (2010); age, disability, sex, gender reassignment, marriage and civil partnership (in employment only), pregnancy and maternity, race, religion or belief, and sexual orientation.