

Appendix 1

# **Reimbursement of Personal Expenses Policy**



**Walsall** Council

## Version Control

Document title	Reimbursement of Personal Expenses Policy		
Owner	Human Resources	Status	Draft
Version	2.0	Approved on	TBC
Effective from	TBC	Review date	TBC
Last updated	15/12/21	Last updated by	HR – Strategy & Planning
Purpose	To provide a policy framework for the consistent application and processing of expense claims including travel, meals and accommodation and other expenses specified in this policy, incurred in the course of official council business.		

This policy links to:

- Our Council Plan
- Walsall Proud
- Relocation & Temporary Accommodation Expenses Policy
- Equality & Diversity Protocol
- Purchase Card (P-Card) Policy
- Travel Management System (TMS)
- Pay Policy Statement
- Workforce Strategy
- Behaviour & Standards Framework
- Code of Conduct for Employees / Workers
- Agile / Blended Working Policy
- Gifts & Hospitality Policy
- One Source Quick Reference Guide (Expenses)

This list is not exhaustive.

For further advice or guidance on this policy, or if you would like this information in another language or format please contact:

HR Operational Services Team

Telephone: 01922 655671

Text phone: 01922 654000

Email: [hrdoperationalservices@walsall.gov.uk](mailto:hrdoperationalservices@walsall.gov.uk)

For questions or advice regarding the process for submitting and / or approving expense claims, please refer in the first instance to the One Source page that can be found on the intranet homepage or by clicking [here](#). Alternatively, to log a call with One Source helpdesk please raise a call through the system or contact **01922 65 (4320)**.

## Contents

1.0	Introduction.....	5
2.0	Scope .....	5
3.0	Principles.....	6
4.0	Accountabilities .....	7
5.0	Procedure.....	8
6.0	Eligible expenditure (claimed through One Source) .....	9
6.1	Car / motorcycle mileage .....	9
6.2	Local public transport .....	10
6.3	Taxis .....	11
6.4	Car / motorcycle parking .....	11
6.5	Subsistence.....	11
6.6	HGV medicals .....	12
6.7	Digital tachograph card .....	12
6.8	HCPC / Social Work England fees .....	12
6.9	Professional fees.....	13
6.10	Hire cars .....	13
6.11	Toll roads .....	14
6.12	Bicycle mileage .....	14
6.13	Visas, vaccinations and testing for business travel .....	14
7.0	Rail, air travel, hotel accommodation and hospitality via the travel management system (TMS) or a purchase card .....	14
7.1	Rail travel .....	14
7.2	Hotel accommodation .....	15
7.3	Air travel for business journeys .....	16
7.4	Hospitality.....	17
8.0	Taxable mileage claims for business related call outs.....	17
9.0	Self-employed / consultants expenses (those inside IR35) .....	17
10.0	Volunteers expenses .....	18
11.0	Agency worker expenses .....	18
12.0	Telephone calls .....	18

13.0	Costs associated with working from home .....	18
14.0	Miscellaneous expenses .....	19

## **1.0 Introduction**

- 1.1 Walsall Council is PROUD. We are proud of our past, our present and for our future. The council is committed to reducing inequalities and ensuring all potential is maximised and its employment policies, procedures and guidelines are designed to support this vision and deliver the council's priorities.
- 1.2 The council is committed to creating an environment that provides opportunities for all individuals and communities to fulfil their potential. This policy provides a framework in which employees will be supported to deliver the council's priorities in line with the council's expected behaviours and values; professionalism; leadership; accountability; transparency and ethical.
- 1.3 The council's values and behaviours will be at the core of everything the council deliver and through a culture of continuous improvement the council will increase performance, efficiency and champion the design of services to meet the needs of customers. As a digital by design council, employees will be empowered to deliver new ways of thinking and new ways of working, encouraging innovation and creativity in a learning environment. The council is committed to technological investment to deliver transformation in order to improve the efficiency and effectiveness of its services, both internally and externally.
- 1.4 This policy framework promotes the council's strategic priority of internal focus ensuring all council services are effective and efficient and helps embed the behaviours and values expected of all employees as part of the Behaviour and Standards Framework.
- 1.5 This policy provides details of the principles, associated rules and procedures for claims related to travel, meals and accommodation, and other expenses specified within the policy. The purpose of this policy is to ensure that employees / workers are properly reimbursed for legitimate personal expenses incurred in the official course of council business and to ensure that these expenses are treated appropriately for tax purposes.
- 1.6 The council will reimburse employees / workers for expenditure wholly, exclusively and necessarily incurred on travel, meals and accommodation, and other expenses specified within the policy, in the course of official council business. Employees / workers (submitting expense claims) and managers (approving expense claims) are responsible for ensuring that all claims are submitted in accordance with this policy and that no unnecessary costs are incurred and the council always receives good value for money.

## **2.0 Scope**

- 2.1 This policy applies to all council employees including Directors, Executive Directors and the Chief Executive, as well as casual workers (where applicable), agency workers (where applicable) and self-employed

individuals / consultants who fall inside IR35 regulations and are paid through the council's payroll (where applicable);

2.2 With the exception of;

2.2.1 School-based employees / workers where the governing body has delegated authority and for whom separate arrangements apply.

2.3 This policy does not apply to contractors, consultants or any self-employed individuals who fall outside of the IR35 regulations as any expenses in relation to these groups of individuals / companies will be as per the specific contract agreed and will be claimed through Accounts Payable via a proforma invoice. For further information please visit the finance intranet pages.

### **3.0 Principles**

3.1 The procedure provides a fair and consistent approach for establishing eligible expenditure for expenses claims and ensures equality of application and appropriate levels of reimbursement.

3.2 Expenses are generally claimed and reimbursed through the One Source system using specific eligibility categories. Employees / workers who have access to One Source must make eligible claims through the system prior to them being authorised by the appropriate level of manager with authorisation to approve such expenses.

3.3 Expenses will only be reimbursed where receipts / evidence for eligible expenditure has been obtained, with the exception of mileage relating to bicycles, electric only vehicles, hybrid where appropriate and on / off street parking (in the event a receipt is not available). The policy cannot be used to 'compensate' employees / workers 'in advance' for undertaking official travel and other expenses incurred as part of an employee's duties.

3.4 Employees / workers must only claim for eligible expenditure as outlined within this policy and must use the corresponding category on One Source to do so. Employees / workers are not permitted to claim for an expense using a category that does not accurately reflect what the expense was for, nor should managers approve any such claims.

3.5 Following a manager authorising an expenses claim in One Source, payment will be processed automatically via BACS. Therefore authorising managers are responsible for ensuring all claims for which they are authorising meet the following criteria;

- are eligible claims in line with this policy;
- are categorised correctly in One Source;
- are evidenced correctly with appropriate documentation / receipts attached;

- are not a duplicate claim;
  - provide value for money;
  - were incurred on official council business;
  - have been thoroughly checked before authorisation.
- 3.6 There are a limited number of expense claims that should not be claimed for through the One Source system and these are outlined further in this policy together with guidance on how these claims should be made (refer to section 7.0 onwards).
- 3.7 The council operate a Travel Management System that should be used when booking rail / air travel or hotel accommodation. In the event this is not possible the council also operate a purchase card (or P card) scheme which can be used to purchase accommodation and travel (but **not** personal expenses, such as food, drinks, newspapers etc.). Where the Travel Management System and / or a purchase card has been used, a duplicate claim through this policy **must not** be submitted or approved, should this occur the employee / worker will be required to pay back the full sum of the original expenditure. For further information on purchase cards, please visit the finance intranet pages. For further information on the Travel Management System (TMS), please visit the corporate Admin and Business Support intranet pages.
- 3.8 Where appropriate the reimbursement of personal expenses policy can be used to support agreed reasonable adjustments as defined by the Equality Act 2010, for example the use of taxis for specified journeys.
- 3.9 Employees / managers who breach the reimbursement of personal expenses policy may be subject to disciplinary action.

## **4.0 Accountabilities**

- 4.1 Managers are accountable for the following;
- Applying this policy and procedure consistently, fairly and objectively in accordance with the council's vision and purpose and clearly demonstrate the council's management behaviours and values, seeking further advice and guidance from HR, Payroll and Finance where necessary;
  - Checking expenses submitted to them for authorisation have been made in accordance with this policy;
  - Ensuring that the required process is followed for approval and that scanned or photographed copies of the original expense receipts have been attached / submitted and provide sufficient information relating to the expense before any approvals are authorised;
  - Ensuring vehicle documentation is verified for car / motorcycle mileage expenses and checked annually;
  - Ensuring the claim is not a duplicate claim.

#### 4.2 Employees / workers are accountable for the following;

- All employees / workers should support the delivery of the council's vision and purpose, clearly demonstrating the council's behaviours and values;
- Actively engage in employment practices and processes in which they are involved and ensure they understand this procedure, seeking further advice and guidance from managers where necessary;
- Ensuring all receipts are legible and correspond with the claims submitted;
- Ensuring all paper receipts are retained for 6 months before they can be destroyed;
- Ensuring duplicate claims are not submitted (including claiming expenses for purchases made using alternative methods e.g. a council purchase card);
- Notifying their Line Manager of any adjustments / errors to expenses previously submitted;
- Notifying their line manager of any changes to driving status or vehicle registration and providing required documents to their line manager for annual checks;
- Complying with the requirements of this policy and procedure and ensuring all expenses are claimed for in accordance with this policy and accompanying process.

### **5.0 Procedure**

- 5.1 Eligible expenses up to the maximum allowances (specified in section 6.0 below) should be claimed via the One Source system (with the exception of those expenses outlined in sections 7.0 and 8.0 for which there are alternative claiming methods, as detailed in this policy).
- 5.2 One Source expense claims should be initiated in the One Source system by the employee / worker once they have checked the claim is in accordance with the eligible expenditure outlined in section 6.0 of this policy and accompanied by evidence of valid receipts which will need to be electronically uploaded and so will need to be scanned or electronically photographed.
- 5.3 The employee / worker should submit their expenses claim in line with the One Source process for claiming expenses. For further information or guidance on this process, please refer in the first instance to the One Source page that can be found on the intranet homepage or by clicking [here](#). Alternatively, to log a call with the One Source helpdesk please contact **01922 65 (4320)**.
- 5.4 Expenses must be submitted within a reasonable time and no later than 3 months after the expense has been incurred and within the relevant financial year where practicable, otherwise it will not be agreed unless there have been exceptional circumstances. Claims will subsequently be reviewed by



the relevant manager at their discretion (either daily, weekly or monthly). Once expenses have been authorised, payments will usually be made on a weekly basis via BACS.

## **6.0 Eligible expenditure (claimed through One Source)**

### **6.1 Car / motorcycle mileage**

- 6.1.1 Employees / workers are responsible for daily travel to and from home and their normal place of work (i.e. their regular commute or if it is not regular due to blended remote working their designated council office base) unless there are exceptional circumstances e.g. call outs where home to work mileage may be paid (refer to section 8.1).
- 6.1.2 If you travel between home and another destination without going via your normal place of work (i.e. designated council office base), the mileage from your home to normal place of work should be deducted from the total mileage claimed for the journey.
- 6.1.3 Claims must be for the shortest route, except where it is not possible, for example road work diversions.
- 6.1.4 Payment shall be made in accordance with the approved mileage rates set by HM Revenues and Customs (HMRC). Any car mileage in excess of a total of 200 miles for a return journey shall be paid at the HMRC lower rate.
- 6.1.5 An employee / worker will not receive any additional payment in the event they are required to carry official passengers.
- 6.1.6 Every vehicle registered for reimbursement of car / motorcycle mileage should be maintained in a roadworthy condition, have a valid MOT certificate and taxed appropriately.
- 6.1.7 Before submitting the first of any car / motorcycle mileage expense claims the following original documents must be provided to the line manager for verification (this applies to any second vehicle that may also be used for work purposes and / or hire vehicles):
  - A full valid driving licence suitable for driving / use in the UK;
  - Vehicle registration documentation (V5C);
  - Valid insurance documents which clearly show that the employee / worker is covered for business use; (The council shall not be held responsible for any damage or injury to any party however sustained whilst the vehicle is being used for business purposes).
- 6.1.8 The manager must complete the relevant document of record (DoR) within One Source to confirm the documents requiring verification have been seen (this applies to any second vehicle that may also be used for work purposes and / or hire vehicles).

- 6.1.9 An employee / worker must not register more than 2 vehicles at any one time.
- 6.1.10 Where there is a change of vehicle, the vehicle registration certificate (V5C) and amended certificate of insurance must be produced, and a new DoR completed rather than the current one being edited.
- 6.1.11 Where a vehicle is not registered to the employee / worker, they must provide a written statement signed by the registered owner stating that it is acceptable for them to use the vehicle in the course of their duties.
- 6.1.12 Managers should undertake an annual check of the above documents validity and ensure they only approve expense claims for registered vehicles.
- 6.1.13 Employees / workers should maintain a log of all journeys / mileage and fuel receipts (excluding electric vehicles and hybrid where appropriate) in order to claim mileage expenses via One Source (refer to One Source guidance [here](#)).
- 6.1.14 All car / motorcycle mileage claims (with the exception of those referenced in section 8.0) must be completed via the One Source system and supported by a VAT receipt for petrol / diesel (excluding electric vehicles and hybrid where appropriate), which must be dated within 4 weeks either side of the journey being made. Mileage must only be claimed in single month batches to ensure the system can calculate the correct amount of VAT on the entered miles. Employees / workers should also retain original fuel receipts for at least six months.
- 6.1.15 Expenses submitted via One Source without an appropriate petrol / diesel VAT receipt attached to the expense claim will not be paid under any circumstances. Managers must not approve these claims without valid receipts (with the exception of claims for electric/hybrid vehicles – where a receipt is not appropriate/available).

## **6.2 Local public transport**

- 6.2.1 Local bus or tram fares can be claimed for business journeys (not including commuting home to office and / or office to home) and supported by receipts (e.g. used tickets).
- 6.2.2 Employees / workers should, where possible, use any season tickets that have already been paid for as part of their normal commute to the office towards any journey taken on business, where this is more economical.
- 6.2.3 Receipts / tickets must be obtained and attached to the expenses claim via One Source in order for local public travel expenses to be reimbursed.

### 6.3 Taxis

- 6.3.1 Where travel expenses are eligible (refer to 6.1.1) employees should only travel by taxi where there is either no viable public transport alternative or the cost will be lower than parking and / or public transport costs or whilst attending an event on council business which finishes after 10pm (this excludes events or meetings held at their normal place of work or designated office base for which employees are liable to cover transportation costs).
- 6.3.2 Receipts must be obtained and attached to the expenses claim via One Source in order for taxi expenses to be reimbursed.
- 6.3.3 Reimbursement of expenses in respect of travel by taxi will not be made where service areas have special arrangements in place with a procured taxi company e.g. Registrars, where there is a requirement to carry government documents.

### 6.4 Car / motorcycle parking

- 6.4.1 Reasonable parking expenses will be reimbursed (this excludes parking expenses incurred when parking at your normal place of work / designated office base), but parking or speeding fines will not be reimbursed. Receipts for car / motorcycle parking expenses should be attached to the expense claim on One Source. It is noted that some car parks retain the parking ticket on exit, although in most cases there are facilities to request a receipt and employees should do this where possible.
- 6.4.2 In the instance of a receipt not being available, the location of the car park and "no receipt available" should be clearly explained on the One Source expenses claim. Insufficient detail may result in the payment not being reimbursed.
- 6.4.3 When working from home, employees will not be permitted to claim car park expenses when travelling to their normal place of work / designated office base for any work purposes including work related meetings.

### 6.5 Subsistence

- 6.5.1 Subsistence can be claimed via an expenses claim on One Source and the rates payable are specified below:
- Breakfast                      £ 7.26  
(This is only payable following an overnight stay)
  - Lunch                            £10.00
  - Tea                                £ 3.94
  - Evening Meal                  £12.12  
(This is only payable where there is an overnight stay required or where the return to home journey is scheduled after 8.30pm).

- 6.5.2 Soft drinks can only be claimed as subsistence when accompanying food as part of a breakfast, lunch, tea or evening meal purchase.
- 6.5.3 Allowances are not payable where a suitable meal is provided or has been reimbursed by some other means.

## **6.6 HGV medicals**

- 6.6.1 Where managers have requested employees / workers undertake a compulsory medical in order to comply with the requirements of the role to be a HGV driver, then employees / workers with management authorisation can be reimbursed for expenses incurred via an expenses claim on One Source (refer to the One Source guidance [here](#)).
- 6.6.2 A receipt or evidence of payment must be obtained and attached to the expenses claim via One Source in order for HGV medical expenses to be reimbursed.

## **6.7 Digital tachograph card**

- 6.7.1 For specific posts that require a driver digital tachograph card, then employees / workers with management authorisation can be reimbursed for expenses incurred, via an expenses claim on One Source. Reimbursement applies to either an application for an initial driver digital tachograph card or the renewal only and does not include charges associated with replacement of a damaged or faulty card, lost or stolen cards or to change personal details on the card such as name and / or address.
- 6.7.2 A receipt or evidence of payment must be obtained and attached to the expenses claim via One Source in order for digital tachograph card expenses to be reimbursed.

## **6.8 HCPC / Social Work England fees**

- 6.8.1 HCPC / Social Work England fees (excluding restoration fees) may be paid with management authorisation **and** in line with the council's Pay Policy Statement, which at the time of writing states - these may be paid by the council where it is an essential requirement of the job. Essential would normally relate to a statutory function, and to support recruitment and retention.
- 6.8.2 A receipt or evidence of payment must be obtained and attached to the expenses claim via One Source in order for HCPC / Social Work England fees to be reimbursed.

## **6.9 Professional fees**

- 6.9.1 Professional subscriptions / registration fees may be paid with management authorisation **and** only where the fee is eligible in line with the Pay Policy Statement, which at the time of writing states - these may be paid by the council where it is an essential requirement of the job. Essential would normally relate to a statutory function, and to support recruitment and retention.
- 6.9.2 Appropriate fees may also be paid where the council is supporting an employee / worker who is studying for a qualification and membership of the relevant professional body is part of the requirement of the course, that professional body should be signed up to the council's training agreement for this to apply.
- 6.9.3 Expenses for reimbursement of professional membership fees can be claimed via an expense claim on One Source with a receipt or evidence of payment attached to the claim. Full details should be provided in the description box on One Source including type of membership and reason for the claim (as defined in 6.9.1 or 6.9.2).
- 6.9.4 Where an employee / worker does not meet the criteria above and is paying subscriptions to a professional body they may be entitled to claim tax relief. For a full list of HMRC approved professional bodies and learned professions please visit [here](#).

## **6.10 Hire cars**

- 6.10.1 Where car hire is available through a corporate contract, bookings should be made via this route. If car hire cannot be purchased through a corporate contract then employees are permitted to submit an expenses claim where a hire car is a more cost effective method of travel and where approval has been sought in advance.
- 6.10.2 Expenses for reimbursement of hire cars for business journeys should be claimed via an expenses claim on One Source with a receipt or evidence of payment for the cost of the hire car attached to the claim.
- 6.10.3 Where a minimum amount of fuel has to be purchased as part of the hire car contract (either on collection or as a minimum level of fuel at the point of return), this can also be claimed for under the hire car section of One Source with a valid receipt or evidence of payment. If the hire car needs refueling at any point (other than point of collection / return as above) then employees / workers should first register the vehicle before submitting a mileage claim via One Source with a VAT receipt for petrol / diesel (excluding electric vehicles and hybrid where appropriate) as set out in section 6.0.
- 6.10.4 Where employees / workers are using a car hire for personal reasons then details of the vehicle should be registered and mileage claimed as set out in

section 6.0. The cost of hiring the car is not reimbursable in these circumstances.

### **6.11 Toll roads**

- 6.11.1 Expense reimbursement in respect of the M6 toll road or other toll road fees are only allowed in exceptional circumstances and this should be considered before submitting / authorising such claims.
- 6.11.2 Expenses for reimbursement of toll road fees should be claimed via an expenses claim on One Source with a receipt or evidence of payment of the toll road fee attached to the claim.

### **6.12 Bicycle mileage**

- 6.12.1 Employees / workers who use their own bicycle for work purposes (i.e. for cycling on business, not to and from work) are entitled to submit an expense claim for mileage occurred (where appropriate). Bicycle mileage cannot be claimed if participating in the cycle scheme, (refer to HR intranet pages for further information).
- 6.12.2 Payment shall be made in accordance with the approved rate set by HMRC.
- 6.12.3 Employees / workers should ensure their bicycle is roadworthy and wear suitable hi-visibility clothing and a protective helmet.
- 6.12.4 Such expenses can be claimed via an expenses claim on One Source.

### **6.13 Visas, vaccinations and testing for business travel**

- 6.13.1 The cost of visas, vaccinations or any other statutory / government advised testing required (e.g. Covid-19 PCR / LFT) for overseas business travel may be reimbursed via One Source. A receipt or evidence of expense must be obtained and attached to the expenses claim via One Source in order for visa / vaccination expenses to be reimbursed. (Please refer to section 7.3.9 for further information).

## **7.0 Rail, air travel, hotel accommodation and hospitality via the travel management system (TMS) or a purchase card**

### **7.1 Rail travel**

- 7.1.1 All rail travel for business journeys (not including commuting home to office and / or office to home) must be booked via the Travel Management System having obtained manager authorisation (with the relevant financial approval levels). For further information on TMS bookings refer to the corporate Admin and Business Support intranet pages. If travel cannot be purchased through the Travel Management System (TMS) then employees would be

permitted to use a purchase card (P-card) as a last resort (with appropriate approvals, refer to the purchase card policy available on the finance intranet pages).

- 7.1.2 Only in exceptional circumstances where both the TMS and P-card booking system is unavailable e.g. an out of hours / emergency booking are employees / workers permitted to submit an expenses claim via One Source.
- 7.1.3 Where an expenses claim is valid, employees / workers must use the most economical class of travel. In general this will be standard class return (or equivalent). Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.
- 7.1.4 Employees / workers should, where possible, use any rail cards or season tickets that have already been paid for as part of their normal commute to the office towards any journey taken on business, where this is more economical.
- 7.1.5 Receipts must be obtained and attached to the expenses claim via One Source in order for rail travel expenses to be reimbursed. Full details should be provided in the description box on One Source including the rationale for claiming via One Source as opposed to using TMS or P-card.

## **7.2 Hotel accommodation**

- 7.2.1 Hotel accommodation must be booked via the Travel Management System having obtained manager authorisation (with the relevant financial approval levels). For further information on TMS bookings refer to the corporate Admin and Business Support intranet pages. If hotel accommodation cannot be purchased through the Travel Management System (TMS) then employees would be permitted to use a purchase card (P-card) as a last resort (with appropriate approvals, refer to the purchase card policy available on the finance intranet pages).
- 7.2.2 Only in exceptional circumstances where both the TMS and P-card booking system is unavailable e.g. an out of hours / emergency booking are employees / workers permitted to submit an expenses claim via One Source.
- 7.2.3 Receipts must be obtained and attached to the expenses claim via One Source in order for hotel accommodation expenses to be reimbursed. Full details should be provided in the description box on One Source including the rationale for claiming via One Source as opposed to using TMS or P-card.
- 7.2.4 Reasonable expenses in connection with hotel accommodation will be reimbursed where an overnight stay is unavoidable.
- 7.2.5 A claim cannot be made for reimbursement of expenses related to the purchase of alcoholic drinks, laundry, newspapers or other personal



expenses incurred. Meals and soft drinks can be reimbursed where not already included in the accommodation costs, within the maximum limits, outlined above in section 6.5 of this policy.

### **7.3 Air travel for business journeys**

- 7.3.1 Air travel for business journeys are required to be undertaken only where there is a business need, available budget and having obtained the necessary approval from the Executive Director or Chief Executive (as appropriate).
- 7.3.2 Air travel for business journeys must be booked via the Travel Management System (refer to corporate Admin and Business Support intranet pages). If air travel cannot be purchased through the Travel Management System (TMS) then employees would be permitted to use a purchase card (P-card) as a last resort (with appropriate approvals, refer to the purchase card policy available on the finance intranet pages).
- 7.3.3 An air travel for business journeys form must be fully completed before any travel is booked and includes;
- rationale for the trip;
  - details of travel;
  - Executive Director or Chief Executive approval (as relevant);
  - confirmation of appropriate business trip travel insurance.
- 7.3.4 Where approved, a copy of the completed air travel for business journeys form must be sent to Admin and Business Support who will book air travel via the TMS.
- 7.3.5 A copy of the fully authorised air travel for business journeys form must be retained within the Directorate by the Executive Director and available for audit as required.
- 7.3.6 Employees / workers who need to travel by air should ensure this is at tourist or economy class, taking advantage wherever possible of any reduced / discounted rates. Business or first class air travel is not usually permitted.
- 7.3.7 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 or not the flight is the most cost-effective for the council unless there is a valid business reason for taking an alternative flight.
- 7.3.8 Passports – employees are responsible for ensuring that they have valid passports for overseas business travel. For any journey, the expiry date of the passport must be at least six months after the date of returning to the UK. It is expected that employees have a passport for personal use, in which



case the cost of a passport will not be reimbursed by the council. The council is not responsible for any costs of replacing lost or stolen passports.

- 7.3.9 Visas, vaccinations, testing – advice on the need for visas or testing requirements for business travel should be obtained from the travel company providing the booking or the appropriate government website. Advice on vaccinations should be obtained from a Doctor, GP or other recognised medical professional. The cost of visas and vaccinations for business travel may be reimbursed via One Source. (Please refer to section 6.13 for further information).
- 7.3.10 Alternative methods to air travel such as attending meetings or exhibitions locally or nationally, conference / calls or virtual meetings, etc. should all be explored prior to requesting approval for air travel. (This is not an exhaustive list).

## **7.4 Hospitality**

- 7.4.1 Hospitality is a business expense and should be claimed via a purchase card (having obtained manager authorisation, with the relevant financial approval levels) and not reimbursement of personal expenses policy. Managers / employees should refer to the purchase card policy (available on the finance intranet pages) for hospitality claims.
- 7.4.2 Any expenditure for hospitality in excess of £100 per transaction or event also requires additional authorisation from the Executive Director or Chief Executive (as appropriate) prior to the event.
- 7.4.3 Managers need to ensure that hospitality is reasonable and able to withstand a Freedom of Information request / code of conduct test which will include the expenditure being justified.
- 7.4.4 Please note, reimbursement for alcoholic drinks will not be made in any circumstances.

## **8.0 Taxable mileage claims for business related call outs**

- 8.1 Employees are responsible for any daily travel to and from home and their normal place of work (as per 6.1.1) with the exception of specific claims for call outs where home to work mileage is paid. Such expenses must be claimed on a mileage claim form (via payroll) where the taxable mileage box must be ticked and a VAT receipt for petrol / diesel attached (excluding electric and hybrid vehicles where appropriate).

## **9.0 Self-employed / consultants expenses (those inside IR35)**

- 9.1 Self-employed / consultants who are inside the IR35 regulations and whom are paid through the council's payroll system are able to claim relevant and

authorised expenses in line with the eligibility criteria set out within this policy (except in circumstances where the agreed contract stipulates otherwise).

- 9.2 The reimbursement of such expenses (complete with manager approval) should be submitted on the consultant's normal monthly pay claim (together with valid receipts / evidence) to payroll and not via One Source.

## **10.0 Volunteers expenses**

- 10.1 Reimbursement of actual out-of-pocket expenses can be made to reimburse the volunteer for money they have already spent. An expense is a cost that a volunteer has to pay out that they would not have incurred if they had not been volunteering for the council. Any expenses reimbursed to volunteers should meet the expenditure eligibility criteria set out within this policy.
- 10.2 The reimbursement of expenses for volunteers should be claimed through Accounts Payable via a proforma invoice with valid receipts attached to the claim to evidence the expenditure. For further information please visit the finance intranet pages.
- 10.3 Volunteers **must not** be given cash in advance for them to spend on various expenses in any circumstances, this could have implications for potential employment relationships and could place the council at risk of litigation. Volunteers must claim reimbursement for their expenses once they have incurred the expenditure and subsequently submitted valid receipts.

## **11.0 Agency worker expenses**

- 11.1 Agency workers are able to claim relevant and authorised expenses in line with the expenditure eligibility criteria set out within this policy. However agency worker expense claims should be managed and reimbursed via the employment agency (with managerial approval) and not via One Source (except in circumstances where the agreed contract stipulates otherwise).

## **12.0 Telephone calls**

- 12.1 Walsall Council is not liable for any costs incurred by employees / workers for using their own personal telephone / devices, refer to the Bring your own device (BYOD) guidance on the ICT intranet pages.

## **13.0 Costs associated with working from home**

- 13.1 Walsall Council is not liable for any costs incurred by employees / workers whilst working from their own home or alternative non council building, including any utility bills (e.g. gas / electricity), phone lines or broadband, increased home insurance costs or any other running costs. Employees may be able to claim tax relief from the government, refer to [Claim tax relief for your job expenses: Working from home - GOV.UK \(www.gov.uk\)](https://www.gov.uk/claim-tax-relief-for-your-job-expenses-working-from-home).

#### 14.0 Miscellaneous expenses

- 14.1 Claims for any other expense types not listed within this policy will not usually be paid.
- 14.2 Consideration to approve any expenses not listed within this policy will be reviewed by the relevant Executive Director in consultation with the Director of HR / OD & ABS. Employee should contact their line manager in the first instance.