

STAFF EXPENSES POLICY

AUTHOR	Human Resources and Organisational Development
SCOPE	<p>This policy applies to:</p> <ul style="list-style-type: none">• employees of Manchester City Council• employees on secondment outside of the council but who remain on Manchester City Council terms <p>This policy does not apply to:</p> <ul style="list-style-type: none">• employees in their probationary period• agency workers, consultants, self-employed or casual workers• school employees
PURPOSE	<p>The purpose of this policy is to:</p> <ul style="list-style-type: none">• provide guidance on what you can claim expenses for and how to claim it.
APPROVAL	N/A - document in consultation only
REVIEW	The policy will usually be reviewed every 3 years but may be reviewed sooner if there are changes to legislation or statute; agreement of new national terms and conditions of service or Government Policy; organisational change; or resulting from changes agreed through Trade Union Consultation.

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1. CRITERIA

To be eligible to claim expenses, the claim must be for additional expenses incurred as a direct result of being employed on Council business or for other expenses that have been agreed to be reimbursed by the Council, for example flu vaccinations.

As per existing guidance, where no additional expense is incurred, no reimbursement is due. For example, expenses incurred will only be considered “additional” if the employee would not have reasonably expected to have incurred the expense if they had been in work e.g., buying a sandwich for lunch is not additional and having a three-course meal instead of a sandwich is unreasonable.

In relation to travel, the mode should always be driven by the staff travel policy and all business travel and accommodation must be booked through the Council’s formal contracts unless there are exceptional circumstances.

2. ROLES AND RESPONSIBILITIES

Claimants Responsibilities:

- must be aware of this policy and associated procedures
- are required to submit claims promptly
- must be in possession of original receipts
- receipts should be retained for a period of 25 months where possible for audit purposes

Where claims are necessary as part of the employee’s role in the Council, claims must be submitted monthly i.e., not several claims per month.

The employee must certify the claim as accurate and incurred as an additional expense in line with business needs.

Manager’s Responsibilities:

- check whether claim amounts are reasonable, making a judgement based on the type of claim and the reasons for claiming
- reject all claims where they do not meet the criteria
- seek advice from the Employee Life Cycle Team if there are questions about the accuracy and validity of any claim

Managers should implement a process to enable them to minimise the risk of error or omission, and ensure good financial management including budgetary control.

3. EXPENSES

Overnight Accommodation

Unless unexpected, overnight accommodation must be booked through the [approved contractor](#). It is not expected for officers to carry out research into accommodation rates or make their own arrangements. The approved contractors are obliged to provide the most cost-effective solutions to individual accommodation requirements, whilst taking account of employees' needs, e.g. disability requirements.

In an emergency/where accommodation is required unexpectedly employees should make efforts to inform their manager of the situation and attempt to find accommodation at a reasonable rate.

Subsistence Allowance

Meal costs are an employee's responsibility whether at or away from their work base. Subsistence allowance is intended to meet the extra costs for additional meals that are purchased when an employee is away from their normal workplace on official business, for example an evening meal.

To claim subsistence allowance (which includes snacks, soft drinks, and beverages, but not alcohol) an employee would normally be expected to be away from their base for more than 10 hours. Claims should be for the actual receipted cost of subsistence, up to the [maximum limit](#). Optional tipping will not be reimbursed.

Subsistence can also be claimed if the employee stays away from home overnight on official business. It covers a period of 24 hours to meet the actual costs of the employees' meals and drinks - excluding alcohol. This allowance will not be paid where meals are provided by a third party/at the temporary place of work or event and there has been no additional cost.

Claims will need to be supported with original receipts showing actual expenditure. Failure to produce receipts will result in the claim not being approved.

In all situations, reimbursement will be made through the Corporate Shared Service Centre. All expense claims will be paid directly through the claimant's bank account (as held on their payroll record) and as the payment relates to a reimbursement of actual expenditure, the amount payable will be non-taxable.

The Council have determined the [subsistence rates](#), which are intended to be the maximum amount that an employee may claim and therefore in some circumstances may only represent a contribution towards the actual subsistence expenditure occurred.

There may be circumstances where these rates, with approval from the relevant Head of Service, may be increased to be more appropriate. For example, in some countries the cost of subsistence is much higher than the UK, therefore a reasonable increase may be agreed to limit the contribution the employee may have to make whilst on Council business. Permission to increase the allowance must be sought and granted from the relevant Head of Service prior to any expenses being incurred.

Excess Travel

The purpose of excess travel expenses is to provide recompense for the disruption an enforced change of work location may cause.

Claims can only be made where there is an enforced change to work location. Details on circumstances where this will apply and amounts staff are eligible to is available [on the intranet](#).

Occasional Working from Home/Permanent Home Working

Where an employee works from home, whether this be a permanent arrangement or as part of working flexibly, expense claims will not be considered for internet connection/broadband and/or utilities - including landline or mobile telephone charges. You can [claim tax relief](#) from the government for expenses incurred because of home working.

Emergency Purchases

For the purpose of this policy an “emergency purchase” is defined as a threat to public health, welfare or to comply with the Health and Safety Act. Emergency procurement will be limited to resources necessary to meet the emergency only.

Emergency procurement of resources will require advance authorisation by an appropriate manager to obtain the goods through a route other than established and agreed formal procedures, i.e. emergency purchases may be claimed through the employee expenses policy as long as they were approved in advance and were genuinely required as a result of an emergency.

Use of Council Purchase Card

Some officers will have access to a purchase card, the possession of a purchase card does not exempt any officer from the requirement to comply with this policy in full. Purchase card spend is monitored and any purchases made which contravene this policy will be reported to the appropriate manager and/or internal audit as appropriate.

WiFi/Internet Use (only whilst travelling)

Employees are entitled to be reimbursed for the costs of WiFi / Internet Use charges whilst travelling for business purposes. Costs incurred must be authorised prior to purchase and will only be reimbursed when accompanied with a relevant receipt or evidence.

Flu Vaccination

Flu vaccinations protect employees and help to protect the vulnerable people they come into contact with. If employees are pregnant, age 65 or over, a carer or living with a long-term health condition they can receive a free flu jab from their GP.

For other employees, flu jabs are widely available through GPs, at pharmacies and even at supermarkets for a small cost. Depending on the likely scale of flu and the potential benefit of wide scale vaccination the Director of Public Health and Director of HROD may permit the reimbursement of the cost of a flu jab, up to an agreed amount, using the standard claims procedure.

Eye Tests

All employees are entitled to claim back a portion of the cost of eye tests and glasses every two years if they use Display Screen Equipment (DSE) for more than one hour a day for work purposes - unless a medical condition requires more frequent eye examinations and re-prescription. Information on contributions can be found on the [intranet](#).

Professional Fees

Professional fees will be reimbursed where membership is a statutory requirement or condition of employment with the Council.

4. CLAIM PROCEDURE

Claims for expenses must be submitted by the employee using either mi-self, or the off-line employee expenses form (only if they do not have access to mi-self).

The employee will need to show the original receipts to their line manager when submitting a claim. Receipts will then need to be retained by the claimant for a period of 25 months in case of audit by the HMRC or Internal Audit. The receipts should be retained in a logical monthly order.

Where employees are making an expense claim using the off-line employee expenses form, they will need to submit the form with the receipts attached.

Employees should be aware that it is their responsibility to obtain approval from their line manager before incurring expenses. Failure to do so may lead to the expense claim being rejected on the basis it was not authorised.

Retrospective claims for expenses which are over three months old from the date of the expense will not be reimbursed unless in exceptional circumstances, such as long-term sickness.

5. REGULATORY REQUIREMENTS AND RESTRICTIONS

The Council does not expect employees to spend their own money on behalf of the Council and these situations should be avoided wherever possible by using the agreed processes.

Claims for all expenses must be supported by receipts and must be reasonable. Where it is not possible to provide receipts or travel tickets an explanation must be provided on the claim form. Payment of expenses not supported by receipts will only be paid at the discretion of the manager responsible for authorising the claim.

Claims for items purchased using a credit card must be evidenced by the itemised payment receipt and not the total summary receipt.

Any employee knowingly making a false claim or failing to demonstrate value for money may face disciplinary action in accordance with the Council's disciplinary procedure.