



## STAFF, VOLUNTEER AND TRUSTEE EXPENSES

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## 1.0 Summary

This document outlines the RBL's policy on reimbursement of business-related expenses incurred by staff, volunteers and trustees. It is based on clear and open principles, balancing the need to make the best use of charitable funds whilst ensuring that staff, volunteers and trustees are appropriately supported to perform their role, and reimbursed when incurring expenses whilst carrying out RBL business.

The policy outlines general principles, information about roles and responsibilities, what you can and cannot claim for and how to claim.

More detailed guidance for staff on submitting their claims via eBIS is available on Gustav [here](#).

Further guidance on the correct procedure for submitting volunteers' expenses is available in the Volunteer Handbook, Membership Management Handbook, Poppy Support Handbook and the Poppy Appeal Guide to Organisers, all available on Gustav.

If you have any queries about this policy, please speak to your line manager in the first instance. If your query relates to the procedure for making a claim:

- For payment queries: contact the Payment and Expenses Team in the Finance Department: [bppayables@britishlegion.org.uk](mailto:bppayables@britishlegion.org.uk)
- For eBIS related queries: contact the Finance Systems Team: [financesupportdesk@britishlegion.org.uk](mailto:financesupportdesk@britishlegion.org.uk)

## 2.0 Introduction and Objectives

2.1 This policy has the following objectives:-

- To ensure that staff, volunteers and trustees are appropriately supported to perform their role, and reimbursed for reasonable expenses they incur in the course of RBL business.
- To ensure that the RBL's funds are used only to fund activities which further the RBL's charitable objectives.
- To ensure that all relevant legislation is complied with, specifically HMRC regulations related to benefits and expenses.
- To ensure that the RBL's policy and procedures relating to the reimbursement of expenses are clear, transparent and consistent; and
- To ensure an appropriate audit trail is maintained to evidence RBL expenditure.



### 3.0 Scope

- 3.1 This policy applies to all employees of the RBL Group, including staff on fixed term and hourly contracts. It also applies to all volunteers (including branch and county officials) and trustees, including non-trustee members of committees of the Board.
- 3.2 Contractors who are engaged to do work for the RBL via an agency or through a contract for services should reclaim their expenses from their agency or limited company, who will then invoice the RBL. Self-employed freelancers should also invoice the RBL directly. Unless otherwise stated in the contract, the expense limits in Appendix A also apply to agency workers, freelancers and contractors. Expenses should be agreed with the relevant manager in advance, before they are incurred.
- 3.3 Claimants and authorisers are both responsible for ensuring that claims comply with this policy and that the expenditure incurred is necessary to fulfil the claimant's duties. If it comes to the attention of the RBL that a claim has been processed and paid which does not comply with this policy, the claimant will be required to reimburse the RBL and formal action may be taken. This may include disciplinary action in line with the RBL's disciplinary procedures for RBL employees; or the termination of an appointment, assignment or placement in relation to other workers or volunteers.

### 4.0 Roles and responsibilities

- 4.1 **Claimants' responsibilities** - When you submit an expense claim, you take responsibility for the validity of the information you provide. By agreeing to the declaration during the claim process, you are certifying that your claim complies with this policy.
- 4.2 The expense claims process cannot be used to purchase items on behalf of RBL which are not business expenses. The RBL's procurement policies, available from the [Procurement](#) section of Gustav, detail the correct method of procuring goods and services.
- 4.3 As a claimant, you are responsible for providing details of each item of expenditure so that the business reasons for the claim are clear to the authoriser. You should include:
- the date you incurred the expenditure
  - the business reason for the expenditure (e.g. the specific meeting, training course or event you were travelling to)
  - a comprehensive description of the circumstances, such as other participants' names if applicable, number of nights spent away and



- additional information, where necessary.
  - A receipt.
- 4.4 If your claim relates to welfare work carried out on the RBL's behalf, you must ensure that you **do not** include any personal details on the claim form which would identify the beneficiary. Please quote the Mosaic case reference number, where relevant, to assist the authoriser to approve the claim.
- 4.5 If you claim mileage for business use, you can only claim the 'standard' rate for the first 10,000 business miles in any one tax year – starting on 6 April and ending on 5 April each year. After 10,000 miles, a lower rate will apply (see Appendix A for details of applicable rates). You are responsible for keeping a record of your business mileage to determine the point at which you exceed 10,000 business miles. Members of staff who regularly travel more than 10,000 business miles in a tax year should discuss with their manager whether it would be more appropriate for them to receive a car allowance.
- 4.6 You are also responsible for the correct categorisation of individual expenses, which will ensure that they are coded to the correct budget code in eBIS.
- 4.7 Finally, claimants are responsible for ensuring that expenses are claimed on a timely basis and no later than three months from the date of incurring the expense.
- 4.8 **Authorisers' responsibilities** - Members of staff and volunteers should have their expenses authorised by the relevant line manager. When an authoriser is not available, they should nominate a stand-in authoriser, normally their line manager, to avoid any delays in the payment of expenses.
- 4.9 The authoriser takes responsibility for ensuring that the claim complies with this policy and that:
- claimants have clearly documented the reason for expenditure and the authoriser understands the nature of the claim.
  - all the items included on the claim are checked, accompanied by valid receipts and incurred in accordance with this policy.
  - the claimant is not claiming for journeys to their normal place of work.
  - a valid reason has been given (in the 'business reason' field on eBIS) if receipts are not available.
  - mileage is valid and claimed at the correct rate.
  - each item on the claim has been correctly categorised; and
  - the expenditure is genuine.
- 4.10 **Budget holders' responsibilities:** Budget holders must check their monthly



management reports in Prophix, making sure that expenses are allocated to the correct budget codes and reporting any discrepancies to their Finance Business Partner.

- 4.11 **Finance responsibilities:** Finance are responsible for ensuring that all correctly completed and authorised claims are paid within two weeks of approval by line managers.
- 4.12 Finance will also review all claims above £250, representing approximately 10% of claims on average. These checks will ensure that expenditure has been properly incurred and evidenced and is in line with RBL policy. If queries arise from these reviews, Finance will seek to clarify them with claim authorisers.
- 4.13 Scanned copies of original receipts will be stored in eBIS, in line with the RBL's retention policy. Staff claiming expenses are not required to send actual receipts to Finance, or to retain their receipts after their claim has been approved and paid. However, staff should ensure that the scanned receipt is fully legible before submitting their claim on eBIS. Volunteers using the expense form must attach their original receipts to the claim. These will be retained by Volunteer Co-ordinators for audit purposes.
- 4.14 Finance will conduct a quarterly review of business travel claims to identify any individuals that are claiming the cost of travel to the same RBL location more than once a fortnight (on average). This is to identify any potential tax liabilities associated with these payments. Any such instances will be discussed with line managers in the first instance (see Section 5 for more information).

## 5.0 Business Travel

- 5.1 The HMRC rules on claiming the cost of business travel are complex. Paragraph 5.9 below sets out how the following rules apply to RBL roles.
- 5.2 Employees are entitled to claim for the travel expenses they incur in the performance of their duties (business travel). They are not entitled to claim travel expenses for *ordinary commuting* or private travel.
- 5.3 *Ordinary commuting* means the cost of travel between your home and a *permanent workplace* (see below – this is not exclusively your contractual place of work). Private travel is travel for the individual's benefit, where there is no tangible business reason for the travel. Where an employer makes payments of, or towards, ordinary commuting or private travel, this gives rise to a taxable benefit for the employee and a National Insurance liability for the RBL.



- 5.4 You cannot turn an ‘ordinary commuting’ journey into a business journey by arranging a business appointment on the way. You must be able to show that your visit was necessary for your job and not just personal convenience. You also cannot claim the cost of visiting an RBL location when the primary purpose was not business related (such as to attend leaving drinks or a Christmas party).
- 5.5 You also cannot claim for business journeys that are similar to your normal commute (e.g. attending a training course at a venue in London when you are normally based in Haig House, and the cost of travelling to the venue is the same as your normal commute).
- 5.6 Travel to a *temporary workplace* can be classed as business travel (and can be claimed via expenses). A temporary workplace is somewhere the employee goes only to perform a task of limited duration or for a temporary purpose. A temporary purpose is a visit that is self-contained i.e. arranged for a particular reason, rather than as a series of visits to the same location for the continuation of a particular task. An event, training course or meeting would be defined as a temporary purpose.
- 5.7 In contrast, a *permanent workplace* is defined as a workplace that someone ‘attends regularly’ for the performance of their duties. Regular attendance is defined as frequent, or it follows a pattern, or if the place is one at which the employee usually attends for all or almost all of the period for which they hold, or are likely to hold, that employment. It is reasonable to class anything done repeatedly, with some sort of consistency, as “regular” attendance. This means that fortnightly travel, for example, could be regarded as “regular” unless the travel is for a temporary purpose.
- 5.8 It is possible to have more than one permanent workplace. For example, hub workers who split their working week between home and the office will have two permanent workplaces. A permanent workplace doesn’t necessarily need to be specified in an employee’s contract. A workplace will become a permanent workplace from an HMRC perspective if it is somewhere an employee attends regularly.
- 5.9 Applying these rules to the RBL’s circumstances means that:
- Site workers and hub workers cannot claim for travel from their home to the RBL location specified in their contract of employment under any circumstances.
  - Site workers and hub workers can claim for the cost of travel to other locations, if their visit is for a temporary purpose (e.g. a meeting) or if they are only expected to regularly attend that location for a period of less than 24 months (e.g. they have been seconded to another role or asked to cover other duties for a specified time).
  - Community, Roaming and Remote workers are generally able to claim



for the cost of business travel whenever their role requires them to travel on RBL business. However, if the requirements of their role mean that they need to travel to the same RBL location more than once a fortnight, *on average*, they should discuss this with their line manager. In such circumstances, there is a risk that such regular travel would be deemed 'regular attendance' at a permanent workplace by HMRC, and the journeys treated as ordinary commuting, creating a tax liability if the costs are reimbursed by the RBL. This also applies to any Site and Hub workers claiming the cost of travel to a second RBL location they are visiting more than once a fortnight. Line managers should contact the Director of Finance for advice if they are concerned that their employees may have more than one permanent workplace due to the regularity of travel.

- 5.10 As most non-commuting journeys to RBL locations are for a temporary purpose and therefore claimable, it is essential that the temporary purpose is specified as the 'business reason' for travel when travel is booked, or an expense claim is submitted in eBIS. This is important audit evidence and would be relied upon during an HMRC inspection. A suitable business reason might be 'attendance at Corporate Induction on x date in Haig House'. A business reason that simply states 'meeting' or 'training' is insufficient. This also applies when submitting mileage claims via eBIS. Staff should attach a spreadsheet to their claim that shows the individual journeys undertaken and the business reason for each journey.

### **Business Travel – General Principles for staff, volunteers and trustees**

- 5.11 You may only travel first class in exceptional circumstances, such as where there is no reasonable alternative, or this is a reasonable adjustment because of a disability or health/mental health condition (as defined under the Equality Act 2010) or is pregnancy-related. You must justify travelling first class when booking travel with Agiito.
- 5.12 Air travel is permissible if this is the most practical and cost-effective method of travel. However, you should also consider the environmental impact before booking air travel.
- 5.13 Business journeys by taxi will be reimbursed if public transport is:
- not available
  - more expensive
  - not suitable because of reasons of personal safety (such as working late at night)
  - not suitable because you need to transport heavy or bulky items





- a reasonable adjustment because of a disability or health/mental health condition (as defined under the Equality Act 2010) or is pregnancy-related.

5.14 If you do use a taxi on RBL business, you must document each journey, providing the following details in the description field on the expense claim line:

- Name(s) of the person/people taking the taxi;
- pick up destination and time, clearly stating if this is a home address;
- drop off destination, stating if home address; and
- reason for travel, and if the taxi was used by the RBL staff, explain why public transport was not used.

### **Driving in your own vehicle**

5.15 Provided your vehicle complies with all the requirements set out in the RBL's [Car Policy](#), you can use your private vehicle on RBL business if public transport is unavailable or impractical. Anyone wishing to reclaim mileage must register with Drivetech, as set out in the Car Policy.

5.16 You must ensure that your vehicle is insured for business use. Insurance cover is not provided under the RBL's insurance arrangements and the RBL does not take any responsibility for insuring private vehicles.

5.17 Members of staff and volunteers using private vehicles on RBL business must ensure that the vehicle is:

- roadworthy (have valid road tax, MOT when appropriate and regular safety checks, such as condition of tyres);
- has valid insurance cover (either a clause permitting use for business purposes or (if the vehicle is not registered in the name of the claimant), a clause specifically permitting the use of the vehicle, by the claimant, on RBL business).

5.18 **Mobility car** – if you have a mobility car and claim car allowance, you can only claim mileage at the lower rate (see Appendix A).

5.19 **Car allowance and hire car**– if you have been provided with a hire car or receive a car allowance, you can only claim mileage at the lower rates (see Appendix A).

5.20 If you receive a car allowance, you are normally expected to use your own vehicle for business travel unless there are extenuating circumstances (e.g. your car is temporarily off road). It may be reasonable for an employee who receives a car allowance, as an exception, to hire a car, (for example, if their



business mileage is affecting a personal car lease agreement). However, they must submit their business case for this to their People Manager and Director, before making car hire arrangements. Staff receiving a car allowance are able to use rail/air travel when this would be more practical than driving.

- 5.21 **Congestion and ULEZ charges** - You can claim for the Congestion or ULEZ Charge if you cannot avoid travelling on business through a Congestion or ULEZ Charge zone. You cannot claim charges incurred for private journeys or for your regular journey to and from the office.
- 5.22 Drivers are responsible for meeting all Congestion and ULEZ Charges, paying by the method of their choice, and reclaiming via eBIS. The RBL will not be responsible for any fines for late or non-payment fines.
- 5.23 If you pay for a resident's registration fee for private use, you cannot reclaim this from the RBL.

#### **Claiming Business Travel**

- 5.24 All staff train and air travel and associated accommodation **must** be booked in advance via Agiito, the RBL's online travel portal. Where practical, line managers are also encouraged to use Agiito for travel bookings for volunteers and trustees. Using Agiito enables the RBL to access volume discounts and significantly reduces the time and cost associated with processing expenses. It also provides the RBL with data on employee, volunteer and trustee travel, which can be useful for planning purposes. Finally, using Agiito means that staff, volunteers and trustees are not temporarily out of pocket while their expenses are processed.
- 5.25 Mileage claims must be submitted via eBIS. Claims can be made for the full cost of business travel and do not need to take into account any savings made by not undertaking 'ordinary commuting'. Mileage claims should be for the actual miles driven by the shortest route. Where several journeys are being claimed, these can be summarized in a single line on eBIS but the claimant **must** attach a breakdown that shows each individual journey, the date of travel, where the claimant was travelling to and from and the business reason for the journey. This information is required in the event of an HMRC inspection.
- 5.26 Where business travel involves the use of a contactless payment or Oyster card, a copy of the relevant statement should be attached to your claim as proof of payment.

#### **Season ticket loans and rail cards**

- 5.27 Season ticket loans are available to support staff with all aspects of their 'ordinary commute'. In order to comply with HMRC regulations, the combined



value of your loans from the RBL must be less than £10,000 throughout the whole tax year.

- 5.28 You cannot claim for any part of your journey that is covered by a season ticket or other travel entitlement.
- 5.29 If you are entitled to purchase a rail card of any type, the RBL will reimburse you £36 through the payroll towards the cost of the card when used for business travel and where you can show that you will make future savings on RBL business journeys. This payment will be subject to National Insurance and tax deduction and the £36 has been calculated to take account of this. All claims should be submitted to the People Directorate for approval (see Appendix C for the Rail Card reimbursement form).
- 5.30 The RBL does not permit the use of travel warrants. Anyone found using a travel warrant will be asked to reimburse the RBL.

## **6.0 Accommodation**

- 6.1 If you require overnight accommodation whilst on RBL business, you must arrange this through Agiito, who will ensure that you obtain the best local rates available. The requirement to use Agiito applies to staff, although volunteer managers and those booking on behalf of trustees are also encouraged to use Agiito wherever possible.
- 6.2 You can claim for overnight accommodation if at least one of the following applies:
- you would leave or arrive back home at an unreasonable time (before 6.30am or after 9pm)
  - you are working at a different location from your normal place of work on consecutive days, if the extra daily travelling time would be more than 90 minutes each way (or where the cost of travelling is more than the cost of accommodation)
  - you would not be able to do your job if accommodation were not available
  - the overall cost of having accommodation provided is less than any alternative which enables the claimant to properly fulfil their duties
  - there is a demonstrable health and safety issue
- 6.3 Maximum accommodation rates apply as per Appendix A to this policy. If staff are unable to find suitable accommodation within these limits (e.g. for reasons of practicality or security), they should inform their manager and note the reason on the Agiito booking.
- 6.4 **Carers' Travel and Accommodation** – Staff and volunteers attending RBL events or training courses, may be accompanied by their carer and the costs



of the carer's travel and accommodation will be met by the RBL.

6.5 In approving the payment for a carer's travel and accommodation, the budget holder must satisfy themselves that the individual requiring the care is in receipt of one of the following categories of **Qualifying Disability Benefit**:

- Disability Living Allowance (middle or higher rate of the personal care component).
- Personal Independence Payment (standard or enhanced rate for daily living).
- Any rate of Attendance Allowance.
- Armed Forces Independent Payment.
- Constant Attendance Allowance or Unemployability Supplement (linked to a War Disablement Pension or an Industrial Disablement Benefit at the full daily rate).
- Guaranteed Income Payment (linked to Armed Forces Compensation Scheme).

## 7.0 Subsistence

7.1 You can claim for meals and refreshments whilst away on official RBL business, in accordance with the limits in Appendix A. The following principles apply:

- Your claim must be supported by itemised receipts (a debit or credit card receipt is insufficient)
- You cannot claim for taking colleagues or staff visiting from another office to lunch or dinner.
- You can claim for breakfast, up to the approved rate, if it is not included in the rate charged for overnight accommodation while on RBL business or if it is necessary for you to be travelling on RBL business before 6.30am (this does not include your normal home to work journey).
- You can claim for lunch, up to the approved rate, if on RBL business, not at your ordinary place of work, where lunch is not otherwise available (for example, as part of a training course) or not broadly similar to your normal lunch facilities.
- You can claim for dinner, up to the approved rate, if you are away from home, on RBL business after 8pm, other than at your ordinary place of work.

7.2 You can claim for refreshments up to £4.00 for every four-hour interval when travelling long distances on RBL business.

7.3 If members of staff travel together on RBL business, for example to attend a



meeting or event more than 10 miles from their normal place of work, senior staff may pay for meals for the whole group and reclaim the full amount, provided a list of all employees involved is appended to the claim.

7.4 Maximum meals expenditure limits apply, as per Appendix A.

## **8.0 Ineligible expenses**

8.1 You cannot claim for the following expenses:

- Newspapers
- Fines
- Laundry
- Cost of babysitters or childcare
- Streaming services or any other form of entertainment

## **9.0 Business Entertaining**

9.1 Business entertaining is not an allowable expense under normal circumstances. Only in certain circumstances (see paragraph 9.2 below) nominated personnel can be allowed to entertain third parties after obtaining permission from an Executive Director and when there is a clear business purpose. The amount claimed should be within a financial limit set by the relevant Executive Director and will be reimbursed on production of itemised receipts only.

9.2 Entertainment counts as business related if its purpose is to:

- discuss with a third party a particular business project that will significantly benefit the RBL or
- form a new business connection or maintain an existing one when the third party is not a supplier or service provider (so an individual or company who would benefit from the business with the RBL cannot be entertained).

9.3 In order to comply with the Bribery Act 2010, claims for business entertaining must include details of all parties being entertained, including RBL staff, their names, their roles, the organisations they represent and the reason for the entertainment being provided. If more than one member of staff or trustee is in receipt of the provision, then their name must be recorded on the claim and a justification for their inclusion must also be noted. The most senior member of staff must submit any claim for business entertaining. When submitting your claim using eBIS, please provide this information in the line description or attach a note if necessary.



## 10.0 Staff Entertaining

10.1 Staff entertaining is normally a taxable benefit and any claim will create a tax liability for the individuals taking part. This means that staff being 'entertained' could be liable for tax. According to HMRC guidelines, staff entertaining occurs when food and drink is provided to staff in the following circumstances:

- At their normal place of work
- Where there is no specific business purpose for the provision
- Where the purpose is to reward staff

10.2 However, there will be no individual tax liability in the following circumstances:

- on any contribution paid by the RBL, as a whole or in part, towards the cost of the staff Christmas party, up to the annual amount agreed by the Executive Board
- on food and drink provided for Trustees when attending meetings at RBL premises
- on food and drink for staff where they have been invited to attend a meeting or event that effectively requires them to forego their normal mealtime
- tea and coffee.

10.3 As a general rule, you cannot claim for lunch purchased at or within 10 miles of the office, where only staff or staff and volunteers are present (although volunteers can claim out of pocket expenses for lunch for themselves).

10.4 Sandwiches cannot be provided at internal meetings unless:

- there is a significant number of volunteers present
- the meeting has to continue over meal times – (e.g. Board of Trustees meetings, training courses or team meetings lasting more than half a day)
- there is a third-party present and the number of employees attending is incidental to the provision of lunch. Claiming for lunches with suppliers or consultants is not allowable, unless the conditions set out in paragraph 9.2 are met.

## 11.0 Telephony and broadband



- 11.1 Neither telephony nor broadband costs can normally be claimed as expenses and these will only be authorised in exceptional circumstances (see 11.2). The RBL provides staff with the ability to have a landline number through Microsoft Teams, which can be accessed on a PC or a mobile (either personal or RBL) or provides a mobile number with a phone where there is a business need attached to the role.
- 11.2 The only occasions when telephony or broadband costs would be reimbursed are:
- When there is a historical agreement in place, which has been approved by the IT Department; or
  - When there is a need to make an unavoidable business call on a personal device that does not have unlimited minutes and a charge arises. The claimant must be able to produce an itemised bill showing the cost of the call and include the business reason for the call when submitting their claim.

## **12.0 Professional Subscriptions**

- 12.1 The RBL will pay for a professional subscription or license to practice in the following circumstances:
- There is a legal requirement for the individual to be a member of a professional body; or
  - There is a legal requirement for the individual to hold a practising licence or certificate to fulfil their role or duties; or
  - Their role / duties require them to be a member of a professional body; or
  - Their role / duties require them to hold a practising certificate or licence; or
  - The person cannot complete their duties without that membership or certificate.
- 12.2 In some cases, the professional body will invoice the RBL directly, in which case a purchase order should be raised on eBIS in the usual way and the product code GEN0183 'Professional subscriptions and licences' selected. The relevant invoice should be forwarded to the Payables Team for payment.
- 12.3 If the professional body does not issue invoices or only accepts payment by direct debit, you can pay for the licence or subscription yourself and claim the costs back through the staff expenses system.



When completing your claim in eBIS, you should attach both the payment request and proof of payment (i.e. receipt or bank statement) and select the Expense Group 'Employee Professional Subscriptions'

- 12.4 Any other subscriptions or memberships (i.e. where the RBL, not an individual, is the member of the professional body or association) **should not** be coded to Professional subscriptions and instead should be coded to 'Organisational Memberships.'

### 13.0 Clothing

- 13.1 Uniforms and protective clothing necessary for staff to fulfil their duties are provided by the RBL and are not taxable. You cannot claim for any other items of clothing.

### 14.0 Foreign currency

- 14.1 When travelling overseas, you are advised to use an RBL credit card to pay for out-of-pocket expenses where possible. If you require foreign currency for overseas travel, you should obtain this from the Finance Department in Haig House, where practical, using the eBIS petty cash request form. When purchasing the currency yourself, you should seek the best available rate and lowest commission. You must provide information about the exchange rate and the amount exchanged in your claim.

### 15.0 Remembrance Tours

- 15.1 Escorts' expenses: claims must not exceed £25 per day and be directly related to duties as escorts and paid on production of receipts. The stand-in escorts (such as from other agencies overseas) may receive up to £10 per day on production of receipts, if lunch is not provided.
- 15.2 Trustees: general tour expenses will be reimbursed in full. Out of pocket expenses may only be claimed by the Trustee for themselves and must be directly related to his or her duties as escort. Claims must not exceed £25 per day and should be made on production of itemised bills only.
- 15.3 Standard Bearers: expense claims must not exceed £25 per day (paid on production of itemised bills) and should include the cost of lunch where taken.

### 16.0 Expense Claim Procedures





- 16.1 Expense claims should be submitted on a timely basis and no later than three months from the date the expenditure was incurred. Staff, Trustees and members of Committees of the Board must submit their expenses using the on-line forms in eBIS. Volunteers without access to eBIS must submit their expenses on the Volunteers' Expenses Form at Appendix B. This form is available on the Finance section of Gustav and from volunteer co-ordinators. Some casual workers without access to eBIS also complete manual expense claims, which are then entered onto eBIS by a local administrator and approved by the relevant budget holder in the normal way.
- 16.2 Volunteers and casual staff using the expense form must attach their original receipts to the claim. Staff and trustees using eBIS must upload a scanned copy or photograph of their original receipts and attach it to their claim. Claimants should check that their receipts are fully legible before submitting their claim; otherwise their claim may be rejected by their line manager or Finance. When scanning or photographing a large number of receipts, it can be useful to number them with reference to the expense claim line they relate to.
- 16.3 eBIS users should follow the procedures set out in the eBIS training materials, available on the Finance section of Gustav. When using eBIS to submit a claim, all mandatory fields must be completed. If additional information is requested by an authoriser or by the Finance Department, this must be provided before the claim can be authorised and paid.
- 16.4 When approving a manual claim form, authorisers should ensure that the principles set out in paragraph 4.9 apply. In particular, authorisers should reject any manual claims forms where:
- The claim is not signed by the claimant;
  - The expenditure does not meet the requirements of this policy;
  - The claim is illegible;
  - Totals on the form are incorrect;
  - Receipts are missing and no valid reason is given;
  - There is no business reason for each item of expenditure claimed.
- 16.5 Where a manual form is used, claimants must print their name and sign their own expense claim form. They cannot delegate this responsibility to someone else.

## **17.0 Training and Awareness**

- 17.1 This policy is available from the Finance section of Gustav. The main principles of the policy are also covered in the eBIS training materials.



Line managers are responsible for ensuring that new starters are aware of the policy and that the expense claims submitted by their staff are compliant with it.

- 17.2 Questions related to this policy should be directed to line managers in the first instance. If line managers need assistance, they should contact their Finance Business Partner, who will seek advice from the Director of Finance if necessary.

## **18.0 Review**

- 18.1 This policy this policy will be reviewed every three years. Earlier review may be required in response to organisational change or relevant changes in legislation or guidance.

## **19.0 Monitoring and audit**

- 19.1 Line managers are responsible for ensuring that expense claims comply with this policy.
- 19.2 The Finance Department will review all claims over £250 (representing approximately 10% of claims) and will bring any issues to the attention of the authoriser in the first instance.
- 19.3 The Finance Department will also conduct quarterly reviews of business travel claims to identify any individuals that are claiming the cost of travel to the same RBL location more than once a fortnight (on average). This is to identify any potential tax liabilities associated with these payments. Any such instances will be discussed with line managers in the first instance.
- 19.4 The Internal Audit Function also carries out periodic reviews of the expense claim process, which will involve sample checks of submitted expense claims.



## Appendix A: Maximum Expense Rates

(Updated September 2023)

### Public Transport

The relevant second-class rail, tube, bus or air fare

### Driving - Your own vehicle (for staff who do not receive a car allowance and do not have a hire car or mobility car)

#### Cars

- 45p per mile for the first 10,000 miles in each tax year
- 25p per mile thereafter.

#### Motorcycle

- 24p per mile

#### Bicycle

- 20p per mile

### Driving – Staff who receive a car allowance

- 35p per mile for the first 10,000 miles in each tax year
- 25p per mile thereafter.

### Driving – Staff who have a mobility car or are provided with a car by RBL

The advisory rates for fully electric cars is 9p per mile. Hybrid cars are treated as petrol or diesel for the purpose of advisory fuel rates.

Engine Size	Petrol/Hybrid	LPG
1400cc or less	14p per mile	10p per mile
1401cc to 2000cc	16p per mile	12p per mile
Over 2,000cc	26p per mile	18p per mile

Engine Size	Diesel/Hybrid
1600cc or less	13p per mile
1601cc to 2000cc	15p per mile
Over 2,000cc	20p per mile

### Accommodation

The limit for overnight accommodation is based on the price of the Premier Inn,



Holiday Inn Express, Travelodge or Union Jack Club single room rate. The rates below include VAT, where applicable.

The maximum rates are:

- Non-London overnight accommodation (bed and breakfast) – up to £100
- Non-London dinner, bed and breakfast (if dinner is taken at the same hotel as the accommodation) – up to £128
- London overnight accommodation (bed and breakfast) – up to £180
- London dinner, bed and breakfast (if dinner is taken at the same hotel as the accommodation) – up to £208

If you are staying away from home at a friend or relatives rather than staying in hotel accommodation, you can claim the cost of a gift, or meal, up to the value of £20 per night. You will need to provide an itemised receipt to support this.

#### **Meals**

- |  |           |
|--|-----------|
| ▪ Breakfast, if leaving before 6.30am            | up to £8  |
| ▪ Lunch  | up to £10 |
| ▪ Evening meal (when working after 8pm)          | up to £18 |
| ▪ Evening meal at hotel (when staying overnight) | up to £28 |
| ▪ Refreshments when travelling long distance     | up to £4  |

### Eligible expenses

This form applies to all unpaid volunteers, including members carrying out activities on the RBL's behalf. Please see the table below for guidance on what can be claimed.

Expenses will only be reimbursed if they comply with the principles and procedure set out below.

<b>Travel – Public Transport</b>	We will only reimburse 2 <sup>nd</sup> class rail travel Taxis are only reimbursed in certain circumstances (for reasons of personal safety, needing to carry heavy items, where public transport is more expensive or not available due to having a disability (or being disabled) as defined under the Equality Act 2010)	
<b>Travel – Driving</b>  <i>Please specify number of miles in Details of Expenditure</i>	Cars (please use RBL car and car allowance rates for mobility cars, refer to the expense policy for the current rates)	45p per mile for first 10,000 miles, 25p thereafter
	Motorcycle	24p per mile
	Bicycle	20p per mile
	Car parking fees/tolls	As charged
<b>Accommodation</b>  <i>Please specify number of nights in Details of Expenditure</i>	Non-London accommodation (bed and breakfast)	Up to £100
	Non-London accommodation (dinner, bed and breakfast)	Up to £128
	London accommodation (bed and breakfast)	Up to £180
	London accommodation (dinner, bed and breakfast)	Up to £208
<b>Subsistence (meals)</b>	Breakfast (if leaving before 6.30am or not provided by hotel)	Up to £8
	Lunch	Up to £10
	Evening meal (when working after 8pm)	Up to £18
	Evening meal (when taken in hotel and not included in accommodation price)	Up to £28

<b>Example claims:</b>	<b>Details of Expenditure</b>	<b>Amount</b>
12/04/2023	Own vehicle mileage – drive to & from Wolverhampton stn. for conference, 28 miles @ 45p / mile	£ 12.60
12/04/2023	Car park fee	£ 15.00
12/04/2023	National rail fare – Wolverhampton to London	£ 55.20
12/04/2023	1 night Hotel (dinner, bed and breakfast)	£ 117.50
	<b>Total</b>	£ 200.30

### Notes

1. Attach all **original** itemised receipts. Where this isn't possible, please provide an explanation.
2. Expense claims must be submitted within 3 months from the date when the expenditure was incurred, unless there are exceptional circumstances, e.g. illness.
3. There is the option to waive your claim or claim less than the maximum rates above. This would be appreciated.
4. Both the claimant and authoriser must ensure that claims comply with the RBL's policy, Staff, Volunteers and Trustees' Expenses