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# 1 How to Claim Expenses

## 1.1 Timelines of submission

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## 1.6 Payments through payroll

Where payments are deemed as taxable and subject to National Insurance Contribution (NIC) deductions, these payments will be paid once a month on the same day as pay day (usually the 15<sup>th</sup> of the month, or the nearest working day before), and any tax and national insurance due on these items will be deducted from your pay





Sleeping compartments on trains can be booked for overnight journeys of over four hours, and above standard class may be booked if this is the only way that sole occupancy of a sleeping compartment can be secured.

You may use a railcard when booking your journey through BBC Travel & Delivery, however you cannot claim for the cost of a rail card.

## 2.5 Travel by air

For travel within mainland UK or to/from Eurostar destinations, rail is the default mode of travel instead of air. Flights within the UK will be monitored, and you should be able to justify choosing this type of travel with greater carbon emissions over alternatives.

If you do need to travel by air, all standard air travel should be booked through [BBC Travel & Delivery](#). The following principles apply when booking your tickets:

- x Air travel should be the lowest priced ticket on that route in economy class regardless of airline.
- x If a flight is longer than six hours and you are scheduled to work immediately on arrival, premium economy may be booked if pre-approved.
- x If the flight is over eight hours and you are scheduled to work immediately on arrival, business class may be booked if pre-approved.
- x All upgrades require pre-approval in writing from the Divisional Finance Director, with such written approval pre-dating the booking.
- x First class travel should not be booked under any circumstances.

Use of upgraded tickets is monitored. Pre-approval from your authorising manager should be obtained.

Group bookings of 10 or more travellers should be made directly with the BBC preferred suppliers for group travel and always in advance.

## 2.6 Travel by taxi

Taxis should only be used for business purposes if it can be demonstrated that this is the most cost effective means of transport, in which case all bookings should be made through [BBC Travel and Delivery](#). You should consider using public transport in the first instance.

All individuals need to work to work purposes, (i.e. between BBC bases or locations).

- x work to work purposes, (i.e. between BBC bases or locations).

- x journeys between home and your normal place of work .
- x home and













More people using one individual's car



#### 4.3.1 Electric Vehicle Hire

it. An individual should ensure they know what is required. However if a claim is to be made for the charging of an electric vehicle:

- If charged at a public charge point, claim should be at cost (i.e. £receipt for the amount of charge put in the vehicle, in the same way as for fuel).
- If individuals charge at home, they should claim at the HMRC advisory rate (currently 9p per mile) for the business journeys they travel.

#### 4.3.1 Overseas vehicle hire

All bookings must be made through the [BBC's Travel & Delivery](#).

Vehicles should only be rented overseas for business purposes where it is cost effective and when public transportation and minicabs are impractical, determined to be unsafe, more expensive or not available.

#### 4.4 Other driving expenses

If you are driving whilst carrying out BBC business, you may claim any reasonable car parking costs if you are away from your normal base of work. You should indicate on your claim, the number of vehicles parked, the total days parked, and reason for parking.

Any necessary road and bridge toll costs will be met, including the congestion charge where there is a genuine business need to incur it. The BBC are aware of the impacts that vehicles which do not meet the emissions standards have on the environment, and therefore discourage anyone using a non-standard emission personal vehicle for this kind of travel, and therefore the claiming of ULEZ is not permissible.

Any driving related fines or congestion charge fines should be dealt with promptly, and if not appealed, paid immediately by the driver. If a fine is issued to a BBC-owned vehicle, the fleet management or hire-vehicle company in the first instance. In this case you will be notified by the BBC and given details regarding payment or right to appeal. You must respond within 48 hours to the BBC. If you have not paid or appealed within the 48-hour period, the BBC reserves the right to deduct from your salary all costs incurred as a result of a fine, e.g. including any administration fees. This deduction will usually be made between 4-8 weeks after notification.



In exceptional cases an authorising manager may agree to reimburse a fine incurred because of an emergency. However, if this is incurred in a personal vehicle, or you personally arrange for a hire vehicle, the expense will be reimbursed through payroll and will be subject to tax and NIC deductions.

For further information about fines please see Section 2 of the [BBC Motor Vehicle Policy](#).

#### 4.5 Tax relief on mileage

You may be able to claim tax relief if you use your personal vehicle for work. This does not include travelling to and from your normal place of work. However, it does include home to temporary base of work, or work to work journeys.

You cannot claim tax relief for passenger mileage.

For more information see the [HMRC website](#).

### 5 Accommodation for Travel

If you are required to stay away from your normal place of work overnight whilst carrying out business for the BBC, then you may book a hotel through [BBC Travel and Delivery](#); the BBC will pay for a standard double room with bathroom facilities.

If there is a requirement for group bookings (5 or more rooms) or long-term bookings, this can also be made by phone through BBC Travel and Delivery.

The room rate will be directly settled by the BBC. You need to pay for other costs incurred (e.g. meals or taxes on departure).

#### 5.1 Overnight accommodation

The cost of the room should not exceed the following limits:

Out of London	Cost per night (exc VAT)	London	Cost per night (exc VAT)

The same applies for international locations; the most cost effective hotel should be booked via [BBC Travel and Delivery](#), and this should not ordinarily exceed the higher rates of £115.00 (Excl. VAT).

Items such as mini bars, bar bills, newspapers, hotel videos and gym fees (including associated service & taxes on these items) are personal; you cannot claim for these. Any allowable expenses should be included individually, and you should attach the itemised receipt. See [Section 5.3](#) Incidentals.

### 5.2 Private accommodation

With pre-approval from your authorising manager, you may stay in private accommodation (i.e. accommodation that does not belong to you) with family or friends and claim £20 per night (including breakfast).

Claims must be made using the [Private Accommodation Claim Form](#) and are paid through payroll. The form should be completed, authorised by your usual expenses approver and sent by the approver to [BBC Payroll](#).

### 5.3 Incidental overnight expenses

United Kingdom

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which type of claim . In all situations the cost of the meal should not exceed what would normally have been consumed and paid for.

- x Individual meal §where an individual is away from a BBC base on BBC business
- x Group meal §where more than one individual is away from a BBC base on BBC business, and a team member such as the more senior member of the group pays the bill
- x Hospitality §where a BBC individual is entertaining a third party, please see [Section 12](#) for Third Party hospitality. For Staff Hospitality, see [Section 13](#).

Following a benchmarking exercise in June 2022, the following rates at which a meal can be claimed are displayed below:

Meal	Limit (inc VAT and service charge)
Breakfast (following an overnight stay, or pre 6:00am travel)	£6.00

Lunch (if away from BBC base)

- ± Staff whose duties involve leaving and returning to a BBC base several times during their working day may claim for a meal if at least one of the periods away from the base exceeds five hours and they are not able to take a break whilst away.

In all cases the claimant should provide the business reason for the claim and, in the comments section of the claim, why they were away from a BBC base for more than 5 hours without being able to take a break. The cost of a meal includes any VAT and service charge, and can only be claimed as follows:

- x If you followed the criteria above, and your work/shift is over 5 hours and this finishes before 8:00pm, you can claim up to £ 8 only.
  - o If the shift is more than 11 hours in total, and all the above criteria are met in full, you can make a second claim for up to £ 22, to a maximum of £30 in one day.
- x If the shift is over 5 hours and finishes after 8:00pm, and all the above criteria are met in full, you can make one claim up to £ 22.

Separate itemised receipts for each meal must be provided, and each meal claimed as separate items within your claim. If there is an occasion where separate meals cannot be claimed, one single claim to the maximum of £ 30 can be made. If you have separate receipts, you must make separate claims.

Exceptionally, if you have been away from your normal place of work for more than 11 hours (including travel time) you may make a meal claim for up to £ 22 maximum, even if you do not meet the other conditions set out above. Any exceptions should be pre-

All claims must be within the rate limits as set out above.

Where appropriate, you may dine in the hotel and claim the actual cost of a reasonable meal, providing this is not more than what you would normally have consumed.

### 6.3 Group meals

When paying for a group meal, the senior member of the group should make payment.

Details of the reason, the location and the names and employee numbers of all individuals must be included on the expenses claim. Claims cannot exceed the number of individuals multiplied by the relevant cost per head for the type of meal and should not be more than you would normally have consumed.

If you do have a meal with other individuals, and pay separately, then you need to ask for separate receipts, do not use the same receipt.

### 6.4 Overseas meals

The basis of claims is actuality. The level of expenditure should be appropriate to the country visited and for most countries this is unlikely to exceed the UK limits which include local taxes and service.

### 6.5 Daily allowances

For some major sporting events that take place overseas a specific fixed daily allowance for meals and incidentals may be agreed, providing there are more than 20 individuals who will be attending the event.

A request for such an allowance must be referred in advance, to the Employment Tax Manager to agree rates with HM Revenue & Customs. The claim should then be pre-approved in writing by the Divisional Finance Director, before being submitted for payment two weeks before the travel is required. The written approval must accompany the request, else there will be a delay in payment.

There is more detailed guidance on the process to follow located here [Fixed Rate Allowances](#) for Major Sporting Events.



## 9 Payments on behalf of the BBC

Goods and services that should be bought through the normal approved procurement channels should not be claimed. Details are available on the [Gateway](#).

### 9.1 Facility fees





will be reimbursed through payroll on the next payment run and will be subject to tax and NIC





- x Obtaining a BBC expenses, purchasing, production or virtual card for any necessary purchases.
- x Withdrawing cash using a BBC expenses card .
- x Using location bank accounts (where available).

#### 11.1 Circumstances in which an advance may be given

UK and foreign advances may only be given in the following exceptional circumstances and must have approval from your Divisional Finance Director:

An advance should be requested no more than 60 days before need to the use the cash provided. If cash has been provided, and it is not used within the 60 days, then it should be returned to the BBC.

#### 11.4 Loss or theft of an advanc



## 13 Entertainment, Hospitality & Gifts - Staff

### 13.1 Hospitality for meetings

Hospitality will ONLY be provided to staff during:

- 1) Internal team meetings which are held over any mealtime





