

Expenses Policy

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Expense Policy

Expenses policy sections

[1. Important principles and how to claim](#)

1. General principles

The principle of the Expenses Policy is to ensure that staff continue to be reimbursed for all necessary expenditure reasonably incurred in the performance of their BBC duties. The basis of expense claims will be actual expenditure up to limits as specified in this policy; limits will be reviewed annually. Staff must pay for their personal expenses and claim them back; accounts payable should only be used to settle the cost of group events (excluding entertaining) which exceed £1,000.

Managers and staff should note that authorising managers have no authority to vary this policy; claims for items not allowed under the policy will be rejected. Staff should note that if they pay for expenses incurred by another individual, any deductions from their claim for non compliance with policy will be their responsibility.

- Failure to comply with this policy may be treated as a disciplinary matter.
- Unless specifically stated, the principles within this policy apply to Freelancers.

2. Guidelines on how to claim your expenses

2.1 Timeliness of submission

Expenses should be submitted as soon as possible after they have been incurred. However, it costs a certain amount to process any claim, so claimants should endeavour not to submit claims for less than £50, unless they represent the total of expenses in a three month period.

2.2 Receipts

Original receipts must accompany all claims. Credit card slips or statements will not be accepted as evidence of business expenditure. A VAT receipt must include the name and address of the retailer, the retailer's VAT registration number, the date of the purchase, details of what goods or services have been purchased and the VAT inclusive value of those goods or services in sterling. A VAT registration number consists of nine digits and is set out in the following format: 123 4567 89.

2.3 Concur

Claims should normally be made using Concur, which is designed to capture all the relevant information to enable your claim to be processed first time. Receipts should be scanned, uploaded and attached to the correct expense item in each claim.

3. Authorisation of expenses

You expense claim will be authorised by your Team Manager, or the SAP Person Responsible (for Project Claims). Authorisers must ensure that the claim complies with BBC policy, or reject it for correction or further information.

See Concur [Expenses Guide](#) for more guidance on handling policy in the expenses system.

4. Help with expenses

If you have a problem in completing your expense claim you should in the first instance refer to the online help. Failing that, you can contact the IBM Expenses Helpline on 0460 who can offer clarification and advice on what can and cannot be claimed.

Updated on 8th January 2018.

II. Travel (including air, rail and ferry)

1. Alternatives to travelling and mode of travel

Wherever practicable, the BBC's communication tools such as Lync and video conference facilities should be used as an alternative to travelling. For travel within mainland UK and to/from Eurostar destinations rail is the default mode of travel over air. Flights taken on these routes will be reported and monitored.

2. Authorisation

All travel must be authorised in accordance with divisional procedures.

3. Class of travel, type of ticket and denied boarding compensation

3.1 Rail travel

First class rail travel is not permitted. The only exceptions are:

- Where the passenger has a contractual arrangement to travel first class, for example on air talent where it is included in their employment terms and conditions, in which case the travel must be authorised in writing by the appropriate Controller.
- To secure sole occupancy of a sleeping compartment (see section 3.5 below).
- Where it can be demonstrated that it is the cheapest ticketing option of all available tickets.

Significant savings can be obtained by specifying outward and/or return journeys at time of booking.

3.2 Air travel

BBC travellers should use the lowest cost means of travel and fare. Travel should be booked via the BBC's preferred suppliers. Significant savings can be obtained by specifying outward and/or return journeys at time of booking. Some airlines will also allow changes to fixed tickets for an additional charge and this

may be cheaper than buying a flexible ticket. Fully flexible tickets should only be requested when absolutely necessary.

Savings can also be made by making group bookings (10 travellers or more; eight for rail travel) in advance.

Upgraded travel, i.e. above economy, is not appropriate for journeys of less than four hours. For longer journeys upgraded travel may be justified for business need and, in very exceptional circumstances, on health grounds. In any of these circumstances, the travel must be authorised in writing by Head of Department or above. Examples of business need where upgraded travel might be appropriate include:

- The necessity to travel with a contributor who has a reservation in a higher class.
- To take advantage of an additional baggage allowance so reducing the total cost of travel.
- Where seats are not available in a lower class.
- Where it is at no extra cost to the BBC.
- Where the traveller is expected to work straight after a flight of four hours or more.

All requests on health grounds need to be approved by the BBC Travel Health Clinics (<http://www.bbc.co.uk/safety/contact/occupational-health-contacts.html>).

3.3 Tickets

For air travel e-tickets should always be requested where available. Rail tickets should preferably be collected from FastTicket machines, so as to avoid delivery charges.

3.4 Denied boarding compensation

The BBC does not permit staff to volunteer for denied boarding compensation while travelling on BBC business.

3.5 Sleeping compartment

Sleeping compartments on trains or ferries may be booked for overnight journeys of over four hours. Upgraded travel, i.e. above economy is allowed if this is the only way that sole occupancy of a sleeping compartment can be secured.

4. Transporting equipment

4.1 Excess baggage

Significant amounts of excess baggage must be pre-booked. There are specially negotiated arrangements in place with our main airlines, which may be obtained by booking through preferred suppliers.

If excess baggage has not been prepaid, full details of any excess baggage charges paid for directly by the traveller should be provided on an expense claim to enable charges to be checked, and the relevant excess baggage documents should be attached.

If excess baggage has been prepaid through a BBC preferred supplier, staff should check whether the final total charge agrees to the prepaid amount. If it is more, staff should pay for the excess and reclaim this via their expense claim; if it is less, staff should request a refund voucher which should be returned to the preferred supplier on return in order that the refund can be claimed from the airline. Please note not all airlines give refunds; the travel agent can confirm at time of booking if available.

4.2 ATA carnets

Before moving equipment abroad, an ATA carnet must be obtained; it must be returned once the equipment is back at base. See Buy/Book/Order for details of how to obtain an ATA carnet.

4.3 Porterage

Porterage may only be claimed when moving heavy BBC equipment and will only be accepted without a receipt where an appropriate explanation is provided.

5. Personal travel and incentives

5.1 Personal travel linked to BBC business

Personal travel as part of a business trip is discouraged, and in any event only allowed where such travel actually reduces the cost of business travel to the BBC e.g. staying a Saturday night to take advantage of a lower cost airfare. Where additional costs are incurred, e.g. Saturday night in a hotel, these must be met by the individual employee. Adequate private travel insurance must be held. Weekend accommodation will be paid where the traveller is unable to return home as part of a longer business trip.

5.2 Travel with a spouse or partner

If a member of staff is accompanied by a spouse or partner who is not involved in BBC business, the traveller must bear the cost of their spouse/partner. It is not permitted to downgrade the travel or accommodation booked in order to fund travel costs for a companion. If there is a business reason for a spouse or partner to accompany the BBC member of staff, this should be pre-approved in writing by the Divisional Finance Director and any additional costs incurred by the BBC for the companion will be treated as a benefit in kind. Spouses/partners not engaged or employed by the BBC are not covered by BBC insurance.

5.3 Frequent traveller schemes and personal incentives

Membership of a frequent traveller scheme must not deflect from using the most cost-effective option presented by the BBC's preferred suppliers. The BBC will not reimburse frequent traveller membership fees.

6. Group travel

Group travel should be limited to a number that would not critically affect the continuity of BBC operations in the event of an accident. If more than 20 BBC personnel are planning to travel together please contact Insurance Services.

Please also see overseas section XIII

Updated on 18th September 2013.

III. Transport (public, cabs and LNEMT)

1. Shuttle buses and public transport

When travelling on business, shuttle buses should be used where available. Otherwise public transport should normally be used. When travelling in London Oyster should be used as it is usually the cheapest way to pay for journeys on bus, Tube, tram, DLR, London Overground and National Rail services in London. Where there is an appropriate business need staff can claim the cost of the Oyster deposit and the

taxable benefit that arises will be met by the BBC. Claims for journeys should only be made retrospectively and be supported by proof of travel from the registered Oyster account. The BBC will not reimburse Oyster round sum top up payments.

2. Minicabs and black taxis

Minicabs or taxis can be taken for business purposes if it is the most cost effective means of transport. A final destination must be specified for all bookings. Travel by minicab or taxi is not ordinarily appropriate for journeys over 40 miles; the cost of the element over 40 miles will be deducted from salary and can be reclaimed via expenses if there is a genuine business reason. Black taxis are more expensive than minicabs and they should only be booked as a last resort. Where taxis are hailed the cost can be recovered through an expenses claim.

3. Journeys between home and work

3.1 Journeys between home and normal place of work

You are expected to meet the full cost of all journeys between your home and your normal place of work (except for journeys overnight which fall within the Expenses Policy in section 3.3 below).

3.2 Journeys between home and temporary place of work

If you can demonstrate that your journey from home to a temporary base (or vice versa) incurs excess travel costs, the excess costs will be reimbursed. Full details of the excess costs must be provided on your expense claim.

3.3 Late night early morning transport (LNEMT)

3.3.1 LNEMT minicabs

If you have no means of getting to and from work in the early morning (start or finish time before 06.30) or late at night (start or finish time after 22.45), the BBC can provide transport, within 40 actual miles from your normal place of employment. For a journey outside the 40 mile distance, or outside the prescribed hours, an authorising manager can require a contribution from the employee which will be the cost of the journey over 40 miles or the whole cost of the journey when outside prescribed times. All staff must complete a [passenger declaration form](#) to be eligible to book home to work/work to home transport.

Tax arises on the provision of transport from home to work (which includes a temporary place of employment up to 10 miles from your normal place of work). Tax also arises on the provision of transport from work to home unless you are only occasionally required to work late and these occasions are neither regular (where there is a predictable pattern) nor frequent (more than 60 times a year). If you are scheduled to work a shift pattern it is likely that there is a tax liability arising on your journeys from work to home. When a tax liability arises under the LNEMT provisions, the BBC will meet this liability provided the booking is through the BBC's preferred suppliers.

All LNEMT must be booked through the BBC's preferred suppliers and declared as home to work or work to home, as appropriate. If in exceptional circumstances it has been necessary for you to pay for your own LNEMT taxi, you can claim the cost via expenses provided you indicate on your claim that it is a home/work journey; it will be reported as a taxable benefit.

3.3.2 LNEMT mileage (also see section IV.2 Driving)

With the prior approval of the authorising manager, mileage costs can be reimbursed at the Public Transport Rate as an alternative to providing a taxi under the LNEMT provisions, provided that it can be demonstrated that the use of the car is not the normal method of travel to work. Where the journey necessarily includes the Congestion Charge or Emissions Surcharge (T-Charge), or Clear Air Zone Charge, the BBC will meet this cost. This must be claimed on the [TAX1](#) form; the BBC will not meet the tax liability arising.

3.3.3 Accommodation in lieu of LNEMT

Overnight accommodation within 10 miles of your normal base can only be booked in lieu of LNEMT in exceptional circumstances related to one off events where it is not possible for you to return home; the BBC will meet the tax liability benefit arising. Such accommodation requires prior authorisation from your Divisional Finance Director.

Updated on 4th December 2017

IV. Driving (including mileage rates and hire cars)

For driving between home and your work base or between home and a temporary work base please refer to section III.3. Journeys between home and work.

1. Mileage

When driving on BBC business, provided it is further from your home to your temporary destination than it is from your home to your normal place of work, you can claim the lower of the distance:

- from your home to your temporary destination; or
- from your normal place of work to the temporary destination.

2. Driving a private vehicle

2.1 Driver's responsibility

It is your responsibility to ensure that you comply with the Motor Vehicle Policy before driving a private vehicle on BBC business. The BBC accepts no liability for loss of, or damage to, vehicles being used on BBC business, unless caused by negligence on the part of the BBC. Tax relief may be available when using your own vehicle for work; please view the HM Revenue & Customs guide on using your own vehicle for work.

2.2 Mileage rates

Staff who are eligible for a company car, but who receive a cash allowance or pension instead of a car, will only be able to reclaim the mileage costs at the BBC issue car rates in section 3 below.

Mileage should normally be claimed at the Public Transport Rate of 25p per mile, unless either public transport is not available to that location or there is a valid business reason for taking a car, such as it saves time or a number of people are travelling together. If your authorising manager agrees a higher rate is applicable, they will advise you of the rate, which can be at most the official HM Revenue & Customs rates below, which apply regardless of engine size:

Miles per tax year	Car	Motorcycle	Bicycle
Up to 10,000 miles	45p	24p	20p
Over 10,000 miles	25p	24p	20p

Although there is no direct relationship between fuel purchases and business mileage, where possible please submit a VAT fuel receipt with your claim in order to allow the BBC to recover VAT on mileage.

3. Driving a BBC issue car

If you have a BBC car for business use, or you receive cash or pension instead of a car, you will only be able to reclaim the mileage costs at the BBC issue car rates below:

	Up to 1400cc	Up to 1600cc	1401-2000cc	1601-2000cc	Over 2000cc
Petrol	12p	N/A	15p	N/A	22p
Diesel	N/A	10p	N/A	12p	13p
LPG	7p	N/A	9p	N/A	13p

If you drive a camera car which has been specially converted for carrying heavy equipment, when you are using the car fully loaded you can claim mileage at the higher rate of 15p per mile regardless of engine size; for Peugeot diesel estates the equivalent rates are 16p per mile for the 406 or 407 models and 17p per mile for the 806 model only.

For further information about BBC issue cars please see the Motor Vehicle Policy.

4. Driving a hire car

4.1 Hiring a vehicle (for overseas see also section XIII.6. Hiring a vehicle)

Vehicles should only be rented for business purposes where it is cost effective and when public transportation and minicabs are impractical, more expensive or not available. Where a traveller has a vehicle which has been supplied by the BBC a vehicle must not be rented unless the BBC vehicle is off the road due to an accident. The class of vehicle booked should be the minimum size and specification necessary to allow duties to be performed. Bookings should be made through the BBC's preferred supplier(s).

Staff who are eligible for a company car, but who receive cash or pension instead of a car, are not entitled to hire a car at the BBC's cost.

4.2 Authorised drivers

The only persons authorised to drive hire cars are BBC employees, or properly contracted freelancers, who have completed (and had authorised) a driver declaration form.

4.3 Fuel

The cost of fuel used on business can be reimbursed by submitting an appropriate receipt. Vehicles should be returned with a full tank, as hire companies charge inflated rates for refuelling.

4.4 Insurance

BBC insurance provides third party insurance and collision damage waiver in respect of vehicles registered in the UK and Ireland. This only covers BBC business use by an authorised driver. Any personal use of the vehicle by an authorised driver is not covered. Depending on the circumstances the cost of damage to a hired vehicle may be recovered from the driver.

For vehicles hired outside of these countries, insurance cover is provided by the car rental supplier as part of the BBC business rates and will be subject to local terms and conditions. Personal accident and emergency medical insurance is not included in these rates. See Buy/Book/Order for details of cover provided by the BBC.

5. Miscellaneous driving expenses

5.1 Parking

Reasonable car parking costs while on business will be met.

5.2 Tolls, Congestion charges and Clear Air Zone Charge

Necessary road and bridge toll costs will be met, including the congestion charge and low and ultra-low emissions zones in the clear air zone charge where there is a genuine business need to incur it. No tolls or congestion charges can be claimed for travel between home and work except as detailed in 3.3.2 of section III of this policy.

5.3 Use of mobile phones whilst driving (see also section XI.2. Operational equipment)

The use of a hand-held mobile phone while driving is illegal. BBC policy is that staff are not to use mobile phones whilst driving on BBC business, even when using a hands-free set. For exceptional operational reasons, following the completion of a risk assessment, the use of a hands-free kit whilst driving on BBC business may be allowable. Please refer to the myRisks site.

5.4 Fines

Fines for any motoring offences, including parking tickets, incurred by BBC drivers whilst using a BBC vehicle must be paid promptly by the individual. Failure to do so will result in the cost of the fine and administration fee being recovered directly from the driver. In exceptional cases an authorising manager may agree to reimburse a fine incurred as a result of an emergency and this should be recovered via expenses; any such reimbursement may give rise to a tax liability which will be met by the BBC.

Updated on 11th April 2018

V. Overnight accommodation

1. How much can you spend? (for overseas see also section XIII.1. Overnight accommodation)

If you have to stay away from base overnight, the BBC will pay for the cost of a standard single room with bathroom facilities.

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

	Cost per night (excl. VAT)	Cost per night (incl. VAT)
Room only	£75.00	£90.00
Bed and Breakfast	£85.00	£102.00

For overnight stays in London (and other similar high cost destinations) or where there is increased demand for accommodation due to a particular event the following rates can be used but the cost must be agreed in advance with the authorising manager.

	Cost per night (excl. VAT)	Cost per night (incl. VAT)
Room only	£105.00	£126.00
Bed and Breakfast	£115.00	£138.00

Group bookings for 10 or more people should be booked through the BBC's preferred suppliers.

2. What can you claim?

Bills for accommodation and any other expenditure incurred in the hotel (such as telephone calls and meals) must be paid for at the time of departure. The only exception to this should be where the booking has been made through the BBC's preferred supplier, in which case the room rate will be settled directly by the BBC.

Details of all valid expenses should be included on an expenses claim. Items such as mini bars, bar bills, newspapers, hotel videos and gym fees are personal, cannot be claimed as business expenses and must be deducted from hotel bills, together with any associated service and taxes.

3. Alternatives to hotels for overnight accommodation

3.1 Private accommodation

In circumstances where it is economical to the BBC, the authorising manager may authorise in advance for staff to stay in private accommodation with family or friends.

Claims must now be made via the [Private Accommodation Claim Form](#) and paid via Payroll.

The form should be completed, authorised by your expenses approver and sent to [BBC Payroll](#) where the claim will be reviewed and added to the next main pay run in accordance with payroll cut off dates. Instructions for submitting the claim can be found within the form.

3.2 Return journey home

Instead of staying overnight when you are away from base and off duty, your authorising manager may agree in advance that you can claim the cost of the return journey.

4. Incidental overnight expenses (for overseas see also section XIII.3. Incidental expenses)

The following may be claimed in conjunction with an overnight stay away from base where the conditions apply. (Note: if the total reimbursed for such incidental overnight expenses exceeds £5 a night, the total will be a taxable benefit).

4.1 Telephone calls

The cost of brief personal calls home may be claimed on production of an itemised bill. Business calls may be claimed as per the business phone calls section of this policy.

4.2 Laundry, toiletries and clothing

Laundry expense claims for stays of less than seven nights will not be accepted, except in exceptional circumstances. Laundry claims made should be for basic items and not for dry cleaning suits, jackets or top clothing. Claims for purchases of clothes and toiletries will not be accepted.

Updated on 28th January 2011.

VI. Meals

No meals will be reimbursed while you are at a BBC site, irrespective of whether or not it is your base and whether or not it has catering facilities.

1. Meals whilst away overnight (for overseas see also section XIII.2. Meals)

When necessarily away from base overnight, the BBC will reimburse the actual cost of relevant meals on presentation of receipts, up to the limits (including VAT and service) below:

Meal	Limit (incl. VAT and service)
Breakfast	£6
Lunch	£6
Dinner	£16

Where appropriate, staff may dine in the hotel and claim the actual cost of a reasonable meal. If certain meals have been provided for you, such as breakfast being included in the accommodation charge or location catering provided for lunch, only the other meals may be claimed.

2. Meals where there is no overnight stay involved

When on duty with no overnight stay you may claim the cost of a meal on production of a receipt, provided all of the following conditions are met:

- you are working away from your normal place of employment for a period expected to exceed five hours; and
- you are working more than five miles away from your normal place of employment or it is not practical for operational reasons for you to return to a BBC base; and
- no location catering is provided; and
- you are not visiting another BBC site.

The receipt for this meal cannot be for food ordered for delivery to your home or purchased elsewhere and consumed at home. The usual rate for such a meal is £6 (including VAT and service). After 8pm, where staff have been on duty for more than five hours, the rate is increased to the higher 'dinner' rate of £16 (including VAT and service); this also applies where the meals are eaten/purchased before 8pm, provided duty finishes after 8pm. Details of the qualifying circumstances, including times away from base, must be included on the claim.

In addition, where your working day exceeds 11 hours of duty away from your 'home' BBC base (including duty/scheduled travelling time) and all of the above conditions are met the cost of a second meal can be claimed. The maximum total of the two meals should not usually exceed £22 (including VAT and service).

3. Group meals

If one member of a team pays a bill on behalf of other members of staff, details of the reason and location and the names and staff numbers of staff must be shown on the expenses claim. Claiming shares of joint expenses is not permitted under any circumstances. Claims cannot exceed the number of staff multiplied by the relevant per head cost for the type of meal.

Updated on 1st May 2008.

VII. Business phone calls

When you use your own home or mobile phone on BBC business, the cost of itemised business calls will be met on production of an itemised bill. No rental charges will be paid by the BBC, irrespective of whether these include a certain amount of free call time. HM Revenue & Customs will only allow the BBC to reimburse the business call costs.

The BBC will not meet the cost of phone cards for pay as you go mobiles. If no itemised bill is available a schedule of logged business calls should be attached. This will be acceptable provided the total is less than £30 per quarter.

The BBC will meet the cost of business calls from a callbox or hotel room, provided details of the call, including the length and to whom, are included on the expense claim.

The BBC will not reimburse the cost of hands-free equipment or accessories.

Published on 23rd February 2007.

VIII. Business hospitality, entertainment and gifts

1. Hospitality and entertainment

1.1 Hospitality for meetings

Tea, coffee and soft refreshments should only be provided for meetings where the meeting needs to be for two hours or longer or when entertaining a person or organisation from outside the BBC. Additionally, food (including pastries, sandwiches and fruit) can only be provided when it is necessary to hold a meeting during a normal meal time (breakfast - before 9.00am, lunchtime - between 12.00 and 2.00pm, or evening - after 6.00pm), and it is not practical to expect staff to bring their own food. No alcohol can be provided. Where possible the meeting should be held on BBC premises and food provided by internal caterers. If it is necessary to use external caterers these must be selected from the list of preferred suppliers; for health and safety reasons it is not possible to use a supplier which has not been approved.

1.2 Business entertainment

The cost of hospitality should be met by the most senior person in attendance and their expense claims must always be authorised by someone who did not attend the hospitality event. The hospitality should be appropriate and never include champagne.

Accounts payable should not be used to settle the cost of business entertaining, even when the cost exceeds £1,000.

1.2.1 Entertaining business contacts

The BBC recognises that it may be necessary to provide hospitality to business contacts from external organisations or the BBC's subsidiaries. You should discuss the business purpose and level of expenditure in advance with your authorising manager.

The level should be appropriate and not exceed £50 per head (including VAT and service); claims above this level will require authorisation from the Director General or Chief Financial Officer and will only be granted in exceptional circumstances. The number of BBC staff should be no more than the number of business contacts. The cost should be met by the most senior person in attendance and claimed back via expenses.

1.2.2 BBC hosted event

A BBC hosted corporate entertaining event (including boxes at sporting events and the Proms) requires Divisional Director approval in advance in writing for the type of event, its cost and the proposed guest list

(including nature of relationship). Such events should be predominantly for external guests and not BBC staff and their partners. The BBC will not ordinarily host corporate entertaining events at charitable functions.

1.2.3 Award ceremony (also see section X.6 Clothing)

Attendance at an award ceremony requires Divisional Director approval in advance in writing for the type of event and its cost. The BBC would not expect to pay for the hire of clothing required to attend an event (e.g. a dinner suit).

1.3 Staff entertainment

Any staff entertaining must be approved in advance. The cost should be met by the most senior person in attendance and claimed back via expenses. The names of those entertained and their staff numbers must be included on the expense claim. The expense claim must always be authorised by someone who did not attend the hospitality. The entertaining should be appropriate and never include champagne. Staff are responsible for the cost of getting to and from such events.

Accounts payable can only be used for staff events costing more than £1,000; the notification of taxable benefit form must be submitted.

1.3.1 Christmas parties and annual events

It is recognised that at certain times of the year a social occasion for all staff to mix informally may be appropriate. It is usual for you to make a contribution towards the cost of such an occasion, but where your contribution does not cover the actual cost, the business unit may meet the difference, with the approval of your authorising manager. However, it has been decided that the BBC will not contribute to Christmas events in 2014. A cumulative total of costs per person during the tax year is kept, and provided the BBC's contribution to such annual events is within the limits set by HM Revenue & Customs no tax liability would arise.

1.3.2 Leaving parties

The BBC will only contribute to leaving parties/drinks when someone leaves the BBC after a period of service of at least five years and then only with the prior approval of the appropriate Divisional Finance Director. The BBC's total contribution (including VAT and service) to such events should be modest and never exceed £200 where the length of service was between five and 10 years and for over 10 years service the maximum contribution is £500. Where a number of people are leaving in one department consideration should be given to holding a single event to minimise the total cost to the BBC. A tax liability arises on all staff attendees where leaving events are arranged on non-BBC premises; the BBC will not meet this tax liability nor pay for transport to or from the event.

1.3.3 Other staff entertaining

Any other staff entertaining should be for an appropriate business purpose and not exceed £25 (including VAT and service) per head. Examples of appropriate business purpose may include drinks after a major contract win, an end of series party or ad hoc team drinks to reward exceptional effort. Occasional team building events might be considered appropriate. A tax liability arises on all staff attendees.

1.4 Away days and conferences, working dinners and staff forums

1.4.1 Away days and conferences

Away days should usually be held on BBC premises or other venues at nil cost, for example those of business partners. Where it is necessary to hold business discussions at venues for which there is a charge, Divisional Finance Director approval must be obtained in writing in advance. The daily delegate rate for meeting facilities, including refreshments and lunch, should not exceed £60 per head (including VAT) outside London or £90 per head (including VAT) in London.

Where more than one day is required, the 24 hour rate, to include overnight accommodation, breakfast, lunch and dinner, should not exceed £180 per head (including VAT). When staying overnight incidental costs should be reasonable and not excessive, for example, the cost of a drink before dinner and half a bottle of house wine per person with dinner could be considered reasonable. Other alcoholic refreshments are at the delegates' own cost.

For larger events (ordinarily more than 50 attendees), such as conferences, the 24 hour rate should not exceed £275 per head (including VAT).

1.4.2 Working dinners

Where a work related meeting or business event takes place outside of normal working hours and well into the evening, with the prior approval of the Divisional Finance Director, up to £40 (including VAT and service) per head may be claimed for a working dinner. A tax liability arises on all staff attendees and this will be met by the BBC.

1.4.3 Staff forums

Refreshments may be provided for staff forums that enable debate, discussion and networking across the BBC. Such events should be held on BBC premises and the cost to the BBC must be reasonable and not excessive. A tax liability arises on all staff attendees and this will be met by the BBC.

1.5 Gifts

1.5.1 Corporate gifts

BBC promotional merchandise items are ordinarily the only gifts that should be made by BBC staff to contacts in the course of business.

1.5.2 Gifts for staff

The BBC will not pay for leaving presents. A department will usually arrange for a collection for an employee who is leaving the BBC (or moving to a new department).

The BBC will not pay for gifts such as champagne, cakes, flowers and fruit for personal events such as birthdays, anniversaries, new baby celebrations, illness and bereavements.

Managers may occasionally reward exceptional performance with a gift; the manager must follow the procedures set out in the Recognition Policy, which requires the completion of an authorisation form, allowing the BBC to record and meet any tax liability accrued as a result of the individual receiving the gift. No claims for gifts purchased will be reimbursed through expenses.

Gifts may be given in the case of long service awards where staff have completed 40 years' service; for 36-39 years' service the value of the gift will be reduced. Such a gift must be in line with the Long Service Awards Policy.

1.5.3 Gifts for artists and contributors

If there is a valid business reason, gifts such as flowers (but not champagne) may be given to talent and the cost must be reclaimed through expenses.

2. Receiving hospitality or gifts from organisations or individuals

2.1 Receiving hospitality

Whilst modest hospitality is an accepted courtesy of a business relationship, the recipient should not allow a position to be reached whereby its acceptance might be deemed by others to have influenced a decision or lead to potential allegations of conflict of interest.

Invitations to modest corporate entertainment events may be accepted if there is clear benefit to the BBC, for example to build supplier relationships or to network with other customers/contacts. Before any invitation is accepted line manager approval must be sought in writing.

Invitations should not be accepted if the event is overseas or includes an overnight stay.

Invitations which include partners may be accepted, with line manager approval, and provided they meet the above criteria, if there is no cost to the BBC.

2.2 Receiving gifts

Gifts (for you or your immediate family) from organisations or individuals with whom you have, or might have, business dealings on behalf of the BBC should not be accepted. This can include goods and services in kind, at preferential rates or cash. Gifts should be returned to the sender or donated to charity.

Modest gifts, for example flowers or a bottle of wine, of less than £50 in value, may be occasionally accepted.

3. Charitable donation

Financial donations to registered charities or community organisations must not be made with BBC money as this is specifically prohibited under the BBC's Charter. Any requests for other forms of support for charities or community organisations, of whatever nature, should be checked and cleared first with the BBC Outreach team.

The only circumstances in which payment may be made to charities is where a contributor requests us to do so in lieu of payment for their services.

Updated on 10th October 2014

[IX. Interest, card charges and cash advance handling fee](#)

1. Interest and card costs

You are responsible for interest and charges due to late payments of the balance on your credit or charge card. However, if you have submitted a correctly completed expenses claim in sufficient time and payment was subsequently delayed through no fault of your own, causing you to incur interest, you may submit a claim for the relevant charges. You should not wait for your card statement before submitting your claim.

2. Cash advance handling fee

BBC policy requires that, where you need to pay for items in cash, you should withdraw that cash yourself using the BBC's expenses card. You may claim the cost of the cash advance handling fee charged by the card provider for such an advance. You must attach a copy of the statement to your claim and state on the claim why cash was required.

Published on 23rd February 2007.

X. Payments on behalf of the BBC

1. Procurement policy and expenses

The BBC expects staff to buy goods and services through the normal approved procurement channels; details of which are available on the Buy/Book/Order site on Gateway.

2. Facility fees

2.1 Payments to members of the public

The BBC recognises that it is sometimes necessary to make cash payments to members of the public to ensure that filming is uninterrupted or a particular resource is provided. The expense claim form must provide the following information:

name of the person;

- facility acquired; and
- a signed receipt for the cash.

£200 is the maximum fee that would usually be considered to be appropriate.

2.2 Payments to employees, casuals, freelancers or sub-contractors

No payment can ever be made to an employee of the BBC, or to a casual or a freelancer or a sub-contractor through expenses.

3. Props for programmes

Small items (costing less than £100) required for a programme can be purchased through expenses but their purpose, and what happened to them after transmission/use, must be stated on your expense claim. Once the item has been used on the programme it can either be stored on BBC premises or donated to a registered charity.

4. Theatre and other cultural activity tickets

Where there is a direct production need to visit the theatre and other cultural places to assess talent and generate ideas for programming one ticket only may be purchased. The reason for your attendance must be clearly stated on the expense claim.

5. Software

Software for BBC use must be purchased via Atos or, where not available via Atos, through the arrangements for the ordering of software which have been put in place by Procurement. No claims can be made via expenses for software purchases for use on either BBC or personal equipment.

6. Clothing (also see section VIII.1.2.3 Award ceremony)

It is your responsibility to provide suitable clothing for your normal duties. If exceptionally specialist clothing is required for a one off event, for example Ascot or filming in the Arctic, an authorising manager can agree in advance to reimburse the cost of hiring specialist clothing worn in the performance of your duties. The BBC would not expect to pay for the hire of clothing required to attend an award ceremony or similar event.

In accordance with the Health & Safety regulations, the BBC will provide specific employees with the necessary protective clothing or make a contribution towards their purchase. The maximum contribution will be £120 every three years and the business unit must keep a record of those in receipt of the protective clothing allowance.

Protective clothing which could be considered as 'ordinary' clothing, such as thermal jackets or waterproofs must have a 'BBC' logo (1½" x 1½") on each garment or the contribution towards the cost will be reported as a taxable benefit. An original invoice must be attached to the expense claim.

Updated on 3rd August 2010.

XI. Working at home and in the field

1. Working from home

The BBC will not provide for broadband or equipment at home. The only exceptions are if the BBC decides that you should be able to work from home either as a teleworker or for business continuity reasons, in which case the use of any equipment provided by the BBC must be restricted to business.

For these exceptions an authorising manager can agree the provision of business equipment; the BBC will not provide such equipment where the member of staff has equivalent equipment in a BBC building. A record of all equipment provided to you must be maintained by the authorising manager/business manager. All equipment loaned to you remains the property of the BBC and must be returned when you leave. Provided this is complied with, it will not result in a taxable benefit.

If the BBC considers it necessary as part of these arrangements, it may agree to the installation of a separate business telephone line with broadband service solely for business use. Installation must be arranged by the BBC and the BBC will pay all charges direct. If instead you decide to install a second telephone line, you can claim only for the cost of business calls supported by an itemised bill. If you decide to install broadband yourself, no costs can be claimed.

If you are a teleworker you can claim an allowance of £180 per annum towards the cost of light, power and heat; this should be claimed six monthly in arrears.

2. Operational equipment

An authorising manager can agree to the provision of portable operational equipment such as mobile phones, BlackBerry or other Personal Digital Assistants and mini-disc recorders, where this is deemed necessary for the performance of your job; the BBC will not provide to a member of staff both a BlackBerry and a mobile phone. Such equipment and any accessories cannot be purchased and reclaimed via an expense claim.

Staff are required to reimburse the BBC for the cost of personal calls on their mobile phone.

3. Audio and visual equipment and services

The BBC will neither provide nor reimburse the cost of audio and visual equipment or subscriptions for Sky or cable for an employee's home.

4. Returning equipment

On leaving the BBC all equipment must be returned to the BBC.

Updated on 18th June 2012.

XII. Benefits and allowances offered by the BBC

1. Eye tests and glasses

If you use display screen equipment as part of your work for the BBC for more than two hours each day, you can apply to your manager for an eyesight test using the health referrals eye tests form ([Eye TestFrm.doc](#)). The BBC will reimburse the cost of an eyesight test.

Where the eye examination shows that glasses are needed specifically for DSE work, the BBC will contribute to the cost. The BBC will pay up to £30 for the basic prescription cost of the lenses and up to £30 for the frames. Your optician must complete the final section on the "Eyesight Tests" form to indicate that the glasses are specifically required for DSE work.

You should claim the actual cost of the test and, where applicable, glasses, up to the maximum contribution and attach your receipt and the fully completed "Eyesight Tests" form to your claim.

2. Subscriptions to professional organisations

The BBC will not meet the cost for an employee to be a member of any professional organisation, including the RTS and the RAM. The only exceptions are necessary practising certificates for medical and legal staff.

Updated on 3rd August 2010.

XIII. Overseas expenses

The principles of the rest of this policy continue to apply when travelling overseas on BBC business. This section highlights the differences permitted overseas.

1. Overnight accommodation (also see section V. Overnight accommodation)

The basis of claims is actuality. The level of expenditure should be appropriate to the country visited but with the aim of staying within the UK rates if possible.

2. Meals (also see section VI. 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 below, which include local taxes and service:

Meal	Limit (incl. VAT and service)
Breakfast	£6
Lunch	£6
Dinner	£16

The only exception to actuality is for some major sporting events when a specific fixed daily allowance for meals and incidentals may be agreed and notified to relevant staff. A request for such an allowance must be referred in advance, to the Employment Tax Manager for agreement with HM Revenue & Customs and authorised by a Finance Director. In these circumstances such an allowance will be communicated to all staff concerned in advance of the event taking place. There is more detailed guidance on the process to follow located here: [Fixed Rate Allowances for Major Sporting Events](#)

3. Incidental expenses (also see section V.4 Incidental overnight expenses)

The actual cost of incidental expenses, such as personal telephone calls, newspapers, laundry (normally after seven nights away), any necessary medication (such as malaria tablets) and bottled water may be claimed where appropriate. (Note: if the total reimbursed for such incidental overnight expenses exceeds £10 a night, the total will be a taxable benefit).

4. Passport and visa requirements

It is the BBC traveller's responsibility to maintain a current passport with more than six months until the expiry date and to ensure that any visas which are required are obtained in advance of travel. Cost of visas can be recovered. Frequent travellers may claim for the cost of a second passport.

5. Health and safety

BBC travellers are responsible for checking, implementing and maintaining on an ongoing basis any necessary health requirements for the destinations to which they are travelling. Appropriate health advice is available from the BBC Occupational Health Unit. The cost of inoculations can be reclaimed on production of a receipt and a copy of the relevant Occupational Health advice.

6. Hiring a vehicle (also see section IV.4.1 Hiring a vehicle)

Vehicles should only be rented overseas for business purposes where it is cost effective and when public transportation and minicabs are impractical, more expensive or not available. The class of vehicle booked should be the minimum size and specification necessary to allow duties to be performed. Bookings should be made through the BBC's preferred supplier(s). Staff should carry out basic checks (tyres, lights, etc.) to ensure the vehicle is safe to drive.

7. Exchange rates

Foreign currency transactions should preferably be claimed at the actual exchange rate incurred. Where the Concur default exchange rate is used, an additional claim may be made for any material difference between the default rate and the rate actually incurred, on production of a copy of the bank or credit card statement.

Updated on 14th February 2018.

XIV. Advances

1. Circumstances in which an advance may be given

UK and foreign advances may only be given in exceptional circumstances as listed below, all of which must be authorised by the Divisional Finance

Director or designate:

For payments on behalf of the BBC, as defined in this policy (including facility fees, props and urgent operational expenditure) where it is impossible to use the normal BBC approved procurement channels and payment cannot be made via BBC expenses card or cash withdrawn on BBC expenses card or location bank accounts (where available).

- For location expenditure where productions wish to designate an individual to manage all location costs on behalf of the production.
- For travel to countries without an established banking or credit card network.
- To staff required to incur expenditure on behalf of the BBC in the first two months after they join (before they have acquired a BBC expenses card) or where a BBC expenses card has been incorrectly cancelled or withdrawn.
- Where there has been a genuine delay in payment of expenses through no fault of the member of staff.

The above conditions also apply to advances to freelancers.

2. Receiving the advance

Payment of UK advances will always be made via BACS. The only exception to this will be for one off high value advances (over £600) where it is necessary for the individual in receipt of the advance to make a payment in cash. In these cases a foreign advance should be made referencing sterling as the currency required.

Foreign advances can be picked up from Travelex locations or Lloyds TSB branches. Alternatively, if favourable exchange rates are available at alternative locations, UK advances can be obtained and converted to the relevant currency.

3. Loss or theft of an advance

An advance is the responsibility of the person to whom it was issued. If all or part of an advance is lost or stolen, the loss must be reported IMMEDIATELY to your line manager and to your Divisional Finance

Director or designate, who will arrange for the loss to be investigated by the BBC Investigations Unit. No reimbursement can be made for any loss until it has been properly investigated and failure to report any loss promptly, or to take proper care, may prevent it being reimbursed.

4. Clearing advances

All advances must be cleared as soon as possible upon return, by submission of an expense claim and/or return of any unused travellers cheques and foreign currency. As a condition of receiving an advance, staff are required to agree that any balance remaining 90 days after their return will be deducted from their salary, except in exceptional circumstances as approved by the Divisional Finance Director or designate.