

The BBC introduced some temporary measures to help support individuals during the Covid pandemic period and ensure the BBC could continue to deliver critical output. Please see summary on page 8.

The BBC Expenses Policy provides information and guidance on expenditure you may incur whilst carrying out business for the BBC. The overriding principle of this policy is that you are reimbursed for expenditure incurred whilst carrying out business for the BBC, and that this is fair and reasonable. The BBC will reimburse you in line with this policy; any expenditure exceeding the limits set out in the policy is your responsibility.

Authorising Managers have no authority to vary or create exceptions to this policy.

Failure to comply with this policy could be treated as a disciplinary matter.

Audience: Unless specifically stated, the principles within this policy apply to all employed individuals and workers.

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1 How to Claim Expenses

1.1 Timelines of submission

Expenses should be submitted as soon as possible after they have been incurred and always within three months. It is preferable for expense claims to be consolidated rather than making multiple small claims, however claims should be made promptly. Expenses submitted over three months old will be monitored by your Divisional Finance Director and claimants should provide a clear reason when submitting claims older than three months.

Claims by staff should be made using the Concur expenses system. You can access the Concur expenses system on [Gateway](#), or by using the [Concur app](#) on a mobile device.

If you are leaving the BBC, all outstanding claims should be submitted well in advance of your leaving date to ensure you can deal with any queries that otherwise might delay reimbursement.

1.2 Receipts

All claims need to include [Itemised receipts](#); these should be scanned, uploaded and attached to the correct expense item for the correct date, in each claim.

- All claims must be supported by an original itemised receipt.
- Where available in the UK, VAT receipts must be submitted (this allows the BBC to reclaim the VAT).
- If claims are for overseas then itemised receipts should also be obtained and submitted.
- Credit card statements or slips are not accepted as evidence of business expenditure.
- Using Concur on a mobile device allows VAT Receipts to be photographed as soon as received after your purchase (to avoid lost receipts) and these can be used for completing your claim

1.3 Authorisation of expenses

Your expense claim will be submitted for authorisation to your Line Manager or the budget holder (Person Responsible) depending on whether the claim is against your home cost centre or against a project. Authorisers must check all receipts, ensure that the claim complies with the BBC policy, and reject claims that do not. This process will be monitored, and communications sent if policy not adhered to.

Further Information - A Guide to [Approvals](#).

Further Information - A Guide to [Expenses Claims Rejections](#).

1.4 Help with expenses

If you have a question when completing your expense claim there is online help on [BBC Gateway](#).

You can also contact the Expenses helpdesk from a BBC phone by dialling 0460. The external numbers are +448000988106 (toll free UK number) or +442038687369 (outside of UK). Or by emailing them [directly](#).

1.5 Rejection of Expenses

Failure to abide with the policy can result in your claim being rejected at any time. Only the area of the claim that fails to comply will be rejected and all other payments will be honoured.

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 15th 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 via payroll on the same day.

2 Travel (Business purposes)

The [BBC's Sustainability Strategy](#), for the current charter, commits us to smarter travel using responsible travel policies. Wherever possible, communication tools such as Skype, Zoom or Microsoft Teams, telepresence and video conferencing facilities should be used as an alternative to travel.

All travel bookings should be made through [BBC Travel & Delivery](#). Any travel bookings not made through this method will be monitored.

Public transport should be used in the first instance, with rail being the preferred mode of travel. If the booking is no longer required a refund should be requested.

2.1 Travel by Rail

All rail travel should be booked through [BBC Travel & Delivery](#), including Eurostar travel arrangements.

First class travel is not permitted, unless exceptionally, to accompany on screen talent or clients.

Sleeping compartments on trains may 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.

Evidence of pre-approval from your authorising manager should be submitted with your request for either of these situations.

The cost of a rail card cannot be claimed; however, it can be used for purchase of a ticket, if you wish to do so.

2.2 Travel by Air

All air travel should be booked through [BBC Travel & Delivery](#). The following principles apply when booking your tickets:

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

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

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

2.3 Transporting Equipment

At the point of booking your travel, you should consider any necessary additional baggage requirements you may have. Excess baggage should be pre-booked through [BBC's Travel & Delivery](#).

If excess baggage has not been prepaid, full details of excess baggage charges paid should be provided to enable charges to be checked, and you should attach the relevant excess baggage documents.

2.4 ATA Carnets

Should you need to move equipment abroad, you will need to obtain an ATA Carnet or C&E1246 for non-carnet countries. See [BBC Travel and Delivery](#) for details of how to obtain an ATA carnet.

For information on out of date ATA carnets, please follow this [link](#).

2.5 Porterage

When moving heavy BBC equipment, portorage can be claimed and should be supported by an original itemised receipt.

2.6 Personal travel and incentives

Whilst purchasing travel for BBC business, your purchase should not include costs for personal travel or travel costs of a spouse or partner.

2.7 Travel between BBC bases

All claims for journeys must be made retrospectively and include evidence of travel (e.g. a receipt or a download of the journey & cost details from your registered Contactless or [Oyster account](#)).

If the business requires you to temporarily visit a BBC location that is not your *normal* base you can claim any **incremental** travel costs incurred.

- If you travel direct from your **home to the temporary base** you may claim for the *full journey*, if this journey is not similar to your normal commute.
- If you travel direct from your normal base to a temporary base, then only the *incremental* cost of the journey from the office can be claimed.

2.8 Taxis (including Minicabs & Black cabs)

Public transport should be used in the first instance.

Taxis can 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](#). Before making any bookings, a Passenger Declaration must be completed. This is required to help identify whether journeys are for Work to Work purposes, (i.e. between workplaces), or for journeys between Home and either your Normal Workplace, or a Temporary Workplace, to allow the BBC to process the correct tax treatment for these journeys.

Taxis should not be used for journeys over 40 miles for Work to Work, and the cost of any journeys booked through [BBC Travel and Delivery](#) greater than 40 miles will result in the cost over 40 miles being deducted from salary.

When travelling by taxi, it should be clear where your journey location started, and where it ended, avoid using terms such as 'home', 'office', 'station'.

Where there is a business reason (most cost and time efficient mode of travel) any deduction from salary can be reclaimed immediately, by attaching the cost of the incurred excess fare from the booking confirmation, which is emailed to the booker. If there are any queries relating to this process you should refer to the passenger declaration pages on [Gateway](#).

Taxis should not be booked or claimed for in London Zones 1-3. Exceptions to this are where there is an overriding need, for example, urgent news deployment, moving heavy equipment or medical need. Zones 1 – 3 are defined by the [London Underground and National Rail Service map](#).

Taxi bookings should not exceed £100 including all booking fees, journey costs, waiting time, and miscellaneous costs.

2.9 Journeys between home and work

Journeys between home and normal place of work are not permissible, except for where late night or early morning working applies (see [Section 3](#)). Any booking made outside of the LNEMT hours, for work to home, and home to work will be deducted in full, from your salary.

You may pass your normal base of work on the way to or from a temporary base. Where you do not stop at your normal base, or if you do stop at your normal base and this is incidental to the business journey, the entire journey is business travel, and therefore the total cost can be met, if this journey is not similar to your normal commute.

For more guidance, HMRC can provide details relating to journeys to work:

[Journey similar to normal commute](#)

[Journey that passes your normal base of work](#)

For more information on ordinary commuting, please see HMRC guidance:

[Ordinary Commuting](#)

Any claims indicating travel between home and normal place of work, will be sent through to payroll, and be subject to tax & NIC deductions.

3 Late Night Early Morning Transport (LNEMT)

This section applies to all employees and workers. Please see the summary on page 8 relating to COVID provisions.

3.1 LNEMT Taxis

All LNEMT must be booked through [BBC Travel & Delivery](#) and declared as home to normal place of work or normal place of work to home, as appropriate. LNEMT is applicable where an individual's rostered shift starts or finishes before 6:30am (early morning) or after 22:45pm (late night). For example, if your shift ends at 22:00, then LNEMT will not apply.

You should make use of public transport or your usual means of commuting in the first instance where this is a suitable and safe alternative, as determined by you the claimant, to complete the maximum possible length of your commute, before you make use of this facility. You should book a taxi through [BBC Travel & Delivery](#). You can also make bookings via iOS or Android devices [here](#). The booking should only be completed for any part of your commute for which a mode of public transport is not available. You must complete a [passenger declaration](#) form to be eligible to book home to work/work to home transport.

Taxi journeys are limited to 40 miles, and the cost of any journeys booked through BBC Travel and Delivery greater than 40 miles will result in the cost over 40 miles being deducted from salary.

When travelling by taxi, it should be clear where your journey location started, and where it ended, avoid using terms such as 'home', 'office', 'station'.

There is a tax liability for provision of transport from home to normal place of work; the BBC will meet this provided the booking was with [BBC Travel & Delivery](#). If the booking is made through other means, then the cost will be reimbursed through payroll and will be subject to tax and NIC deductions.

3.2 LNEMT Mileage

Public Transport should be used in the first instance if travelling for BBC business. If public transport is not available, any mileage is to be claimed at the 'Public Transport Rate' of 25p per mile, for any journey within the LNEMT hours. You must be able to demonstrate that the car is not your normal method of travel to work.

If this same journey includes the Congestion Charge or Emissions Surcharge (T-Charge), Clear Air Zone Charge or Ultra Low Emission Zone charge, you can reclaim the cost, providing it is within the LNEMT hours.

If your journey does not fall between the LNEMT hours, then you cannot claim for this, even if it is a return journey, following a LNEMT earlier claim.

You should provide a fuel receipt for all valid mileage claims; this should be dated before the date of travel and cover the cost of the claim. This allows the BBC to reclaim VAT.

Both mileage and charges incurred must be claimed on the [TAX1](#) form. This is sent to payroll for payment in the next available pay run. The BBC does not pay the tax liability arising from this type of payment.

For more guidance, please see HMRC [Congestion Charge](#).

3.3 Home to Work Transport during the 2020-2021 Coronavirus pandemic

20th March 2020:

- *40 mile per journey restrictions on taxis lifted. There is a taxable liability, which the BBC will meet, if the individual booked through BBC Travel & Delivery.*
- *If the taxi was booked elsewhere, then this is a taxable benefit for the individual.*
- *Private vehicle mileage to be claimed at 25p per mile, along with road charges through TAX1 form.*

28th May 2020:

- *From 28th May mileage limits were reintroduced; all claims therefore limited to 40 miles per journey.*
- *LNEMT hours resumed 22:45pm to 06:30am, any charges outside of these times cannot be claimed.*
- *Claims to be made through TAX1 form for private vehicle mileage and road charge costs within the LNEMT hours.*

4th July 2020:

- *From 4th July, support for home to work travel outside of normal LNEMT hours was provided only for individuals in the **extremely clinically vulnerable** category who were not able to work from home.*
- *Taxis to be booked through BBC Travel & Delivery, and the tax liability to be met by the BBC.*

5th November 2020:

Following the health and safety advice from the relevant authorities, as well as guidance from the BBC's Chief Medical officer the following policy exceptions applied from 5th November:

- For individuals that are **extremely clinically vulnerable** or **living with someone who is extremely clinically vulnerable**, home to work taxi journeys could be booked via BBC Travel and Delivery and the tax liability met by the BBC.
- For **business-critical individuals anxious** about travelling to work on public transport, use of their private vehicle to commute into the office could be approved by their line manager on receipt of a GP letter confirming medical need.
- Individuals could reclaim parking through Concur if a valid VAT receipt is provided. For W1 staff, parking to be arranged and claimed at the reduced rates offered by Q car parks. This included all workers within each Nation where this was not the normal method of travel to work.
- Individuals could claim congestion charges through TAX1 form.

19th December 2020

- Home to work travel (outside of LNEMT) - for business critical colleagues essential to production, broadcast and transmission, who are travelling to our sites, who would normally use public transport, can book a taxi from BBC Travel & Delivery to travel to work, the tax liability will be met by the BBC.
- People who wish to drive to work where this is not their normal method of travel to work will be supported with mileage (at the public transport rate), which should be claimed using the TAX1 form.
- For both taxis and mileage, the usual cap on 40 miles applies.
- **Extremely clinically vulnerable** colleagues should stay at home, however, should there be an absolute need for them to travel into an office, then a taxi for the full journey can be booked through BBC Travel & Delivery, and the tax liability will be met by the BBC.

15th March 2021

- All pre Covid LNEMT rules will resume.

In Summary:

- When you are booking a taxi you should only use [BBC Travel & Delivery](#) to make your booking, in order that BBC can record and meet the tax liability.
 - You should not book a private taxi, including black cabs, outside this booking system
 - Taxi bookings should not exceed £100 per journey (£200 per round trip).

- Taxis should not be used for journeys over 40 miles; if your trip is over 40 miles, then the costs over the 40 miles limit will be deducted from your salary.
- Staff must state that their journey is 'Home-Work' at the time of booking.
- Private Mileage is limited to 40 miles per journey
 - Mileage for all private vehicles should be claimed at 25p per mile
 - Mileage for motorcycles should be claimed at 24p per mile
 - This should be claimed through TAX1 form
- Authoriser of claims must check all claims and should reject claims that fall outside this policy
- Expenses should be submitted and authorised within 3 months of the actual claim date and definitely before the end of the financial year.

3.4 Accommodation in lieu of LNEMT

Accommodation in lieu of transport from home to normal place of work should only be allowable in strictly exceptional circumstances and with pre-approval in writing from the Divisional Finance Director. Overnight accommodation within 10 miles of your normal base should be booked in lieu of LNEMT through [BBC Travel and Delivery](#).

4 Driving (including mileage rates and hire cars)

Public Transport should be used in the first instance when travelling on BBC business.

It is the responsibility of each individual to ensure that you comply with the [BBC Motor Vehicle Policy](#) before driving a private vehicle on BBC business. Before you consider driving your own car, you should consider using a hire car or pool car if available. A driver declaration form is required if driving on BBC business, whether this is a personal car, hire car or BBC issued car or camera car.

4.1 Mileage rates

Mileage for all cars (petrol/diesel/electric etc) should be claimed at the rate of 25p per mile and mileage for motorcycles should be claimed at 24p per mile.

Your manager may pre-approve the use of [HMRC rates](#) for all cars and motorcycles, if there is a significant business need. VAT fuel receipts should be submitted alongside mileage claims so the BBC can recover VAT on mileage payments. Mileage should not be claimed from home to your normal place of work, see [Section 2.9 Journeys between home and work](#).

4.2 Driving a BBC issue car

If you receive a BBC company car benefit (car, cash or pension) mileage must be claimed at the [HMRC rates](#) below:

Fuel Type:	Engine Size (Actual Car travelled in):			
	Up to 1400	Up to 1600	Up to 2000	Over 2000
Petrol (includes Hybrid Petrol)	12p	14p	14p	20p
Diesel (includes Hybrid Diesel)	10p	10p	12p	15p
LPG	7p	8p	8p	12p
Electric	4p	4p	4p	4p

4.3 Camera Vehicles

With pre-approval from your transport manager, if you drive a camera vehicle which has been specially converted for carrying heavy equipment, and you are using the vehicle fully loaded, you can claim mileage at a higher rate of 15p per mile regardless of engine size.

- For large diesel estates, you can claim an enhanced rate of 16p per mile.
- For vans - you can claim an enhanced rate of 17p per mile.

For further information about BBC issue cars please see the [BBC Motor Vehicle Policy](#).

4.4 Driving a hire car

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

Vehicles should only be rented for business purposes where it is the most cost effective and practical option and with a low emission e.g. A or B group. Other vehicle groups should only be hired if there is a clear business reason for doing so, such as transport of kit/luggage/passengers; if an automatic vehicle is needed; if a larger vehicle is needed for medical/health/safety and wellbeing reasons; or if the vehicle is used in camera.

Hire cars can only be driven by BBC employees or contracted freelancers who have completed (and had authorised) a [driver declaration form](#).

Vehicle hire is not available if you have a BBC issue car (unless it is off the road due to an accident) or receive a car allowance or pension in lieu of a car.

Where a fuel card is used please see the [BBC Motor Vehicle Policy](#) driving guidelines.

Vehicles must be returned with a full tank of fuel, as hire companies charge inflated rates for refueling. The cost of fuel used on BBC business can be reimbursed by submitting an appropriate receipt together with details of business use.

[BBC Insurance](#) only covers BBC business use by an authorised driver, personal use is not covered. BBC provides third party insurance and collision damage waiver in respect of vehicles registered in the UK and Ireland. Outside of the UK and Ireland, insurance cover is provided by the car rental supplier and will be subject to local terms and conditions. Personal accident and emergency medical insurance are not included.

Vehicles should not be hired for travel between home and normal place of work.

See [BBC Travel & Delivery](#) for details of cover provided by the BBC.

4.4.1 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, more expensive or not available.

4.5 Miscellaneous 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. Normal commute costs should not be claimed.

Any 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 normal place of work except as detailed in [Section 3.2 LNEMT Mileage](#).

Any driving related fines or congestion charge fines should be dealt with promptly, and if not appealed, paid immediately by the driver.

Some offences will be reported to the BBC's 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 as a result 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](#).

5 Accommodation for Travel

5.1 Overnight Accommodation

If you are required to stay away from your home base 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).

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

Out of London	Cost per night (exc VAT / inc VAT)	London	Cost per night (exc VAT / inc VAT)
Room only	£75.00 / £90.00	Room only	£105.00/ £126.00
Bed & Breakfast	£85.00 / £102.00	Bed & Breakfast	£115.00 / £138.00

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 £138.00.

Items such as mini bars, bar bills, newspapers, hotel videos and gym fees (including associated service & taxes on these items) are personal, and you cannot claim them. Any allowable expenses should be included individually on an expense claim, 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 on 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

Incidental overnight expenses incurred up to £5 a night can be claimed for the following items only when supported by an original itemised receipt:

- The cost of reasonable personal calls home.
- Laundry, basic items only, for stays of over seven nights.

Overseas

Incidental overnight expenses incurred up to £10 a night can be claimed for the following items only when supported by an original itemised receipt:

- Personal calls home.
- Laundry, basic items only, for stays of over seven nights.
- Newspapers.
- Medication (such as malaria tablets).
- Bottled Water.

6 Meals

If you are away from your normal base of work carrying out business for the BBC, you may be able to claim for the cost of a meal, however there are different criteria that must be adhered to in order to make a claim. In all situations the claim of a meal can only be made if you have

been carrying out work for the BBC. The rates at which a meal can be claimed are displayed below:

Meal	Limit (inc VAT and service charge)
Breakfast (following the overnight stay)	£6.00
Lunch (if not at a BBC base (see Section 6.1))	£6.00
Dinner (on the night of the stay)	£16.00

6.1 Meals without an overnight stay

On occasion, you may be away from your normal base of work for just one day, where no overnight stay is required. Claims for meals of this type can be claimed providing all the following conditions are met:

- You must be working away from any BBC base and
- You must be working away from any BBC base for more than 5 hours (this includes travel time to and from the non-BBC base) and
- It would not be practical for you to return to any BBC base during the day and
- Your location has no location catering provided and
- You are not visiting a hire production facility.

The cost of a meal includes any VAT and service charge, and can only be claimed as follows:

- If you followed the criteria above, and your work/shift is for over 5 hours and finishes before 8:00pm, you can claim up to £6 only
 - If this shift is more than 11 hours in total, you can make a second claim for up to £16, to a maximum of £22 in one day
- If you work/shift is over 5 hours and finishes after 8:00pm, you can claim up to £16 only

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 £22 can be made.

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 £16 maximum, even if you do not meet the other conditions set out above. Any exceptions should be pre-approved and will be monitored.

6.2 Meals with an overnight stay

If you are required to have an overnight stay away from your normal base, whether at another BBC base or not, and if you are carrying out business for the BBC, your meals can also be claimed.

- Breakfast can be claimed if it follows an overnight stay
- Lunch can be claimed if you are not at a BBC base, as in [Section 6.1](#)
- Dinner can be claimed on the night of the stay

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

You cannot claim for additional meals, if you are already being provided with a meal such as breakfast with your room booking, or lunch, if catering is provided on location. Where appropriate, you may dine in the hotel and claim the actual cost of a reasonable meal.

6.3 Group Meals

If a member of a team pays a bill on behalf of others, details of the reason, the location and the names and employee numbers of 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.

If you do have a meal with other individuals, and pay separately, then you need to ask for separate receipts.

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.

6.4.1 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.

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

7 Communications

7.1 Business Phone Calls

Calls are claimable only when supported by an itemised bill for the following:

- Business calls made from your own home / contract mobile phone.
- Business calls made from a callbox or hotel room - details of call, length of call and who was called must be detailed on your claim form.
- The BBC will not meet the cost of 'pay as you go' mobile phone cards.

The cost of calls on an itemised bill or a logged schedule of such calls up to a maximum of £30 a quarter can be claimed.

Rental charges, hands-free equipment and other accessories cannot be claimed.

8 Bank Charges

8.1 Interest & 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 claim for the relevant charges.

8.2 Cash Advance handling fee

Where the requirements of the [BBC Expenses Card](#) guide have been met, you may claim the cost of a cash advance handling fee charged by the card handler. A copy of the statement should be attached to the expenses claim.

8.3 Foreign Exchange Rate Fees

If you incur bank charges for expenses incurred in a foreign currency, whilst on BBC business, you can submit a claim for the relevant charges.

9 Payments on behalf of the BBC

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

9.1 Facility Fees

The BBC recognises that it is sometimes necessary to make cash payments to members of the public or certain individuals to ensure that filming is uninterrupted, or a particular resource is provided.

This could be for the following:

- Payments to members of the public for use of personal items as props on production.
- Payments to members of the public for use of their house / garden / shops / land for filming.
- Occasional on the day access to parks/ reserves.

£200 is the maximum fee allowable.

When making a claim you must provide the following information to ensure your claim is approved:

- The name of the individual who was paid.
- Sufficient detail of the facility or service being paid for.
- A signed receipt for the cash payment.

9.2 Unavoidable Production Payments

This expense item must only be used if you have spoken to and had advice from your Business and Legal Affairs representative. Evidence of this must be supplied when claiming.

9.3 Props for Programmes

Items up to £100, required for a programme can be claimed, however where possible the production should purchase any items needed. The items remain the property of the BBC and should be stored on BBC premises or if not to be used in future, given to a charity.

Claims should detail the purpose of the item/s and where the item has been stored or the charity that received it as a donation.

Each item should be claimed for individually.

9.4 Theatre and other cultural activity tickets

Where there is a need to visit the theatre or any other cultural places to assess talent and generate ideas for programming one ticket only may be purchased. The reason for attendance must be clearly stated on the expense claim. No more than two people should be in attendance.

9.5 Software

Software purchases are not allowable through expenses. Software for BBC use must be purchased through IT Requests, or if not available, through [Procurement](#).

9.6 Clothing

It is your responsibility to provide suitable clothing for your normal duties. If exceptionally specialist clothing is required advance pre-approval is needed from your authorising manager to reimburse the cost of hiring specialist clothing worn in the performance of duties.

In accordance with the Health & Safety regulations, the BBC will provide specific individuals with the necessary protective clothing or contribute 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. Clothing claims against specific hazards and health & safety, due to hazardous environments, will be reimbursed through Concur.

Expenses incurred on clothing which could be considered as 'ordinary' clothing, such as thermal jackets, waterproofs, or studio wear, should be claimed through expenses, however, will be reimbursed through payroll on the next payment run and will be subject to tax and NIC deductions. An original invoice must be attached to the expense claim.

The BBC does not pay for the hire of clothing to attend an award ceremony or similar event.

9.7 Operational Equipment

Operational, Audio and Visual equipment should be purchased through Buy/Book/Order in the first instance. Individuals working away from the office, should normally provide themselves with the equipment necessary to complete their job, and where equipment is required, then contact with the BBC should be made in the first instance to source the equipment.

In extreme circumstances, a claim can be made with an itemised VAT receipt, for instance if you are on location and there is an urgent business need.

For the repair of hardware, please see further information in the IT Requests area on Gateway.

For more detail and specific guidance, please refer to the 'working from home' page on [Gateway](#).

Please note that this still applies during the COVID pandemic. If you choose to purchase your own equipment and are eligible, you may apply for a [BBC loan](#) of £250 to support the purchase.

9.8 Mobile Phone Repairs

The BBC mobile phone policy covers mobile phone telephony i.e. mobile phones and iPads only. Please refer to the [mobile phone policy](#) for more information, before the repair is made, and you make a claim. Any claims must be supported by an itemised VAT receipt.

9.9 Postage & Delivery

Individuals should use Internal mail or facilities provided by the BBC for any postage or deliveries. Exceptionally, if there is a need to purchase directly, a claim can be made through Concur, if it is supported by a valid itemised receipt.

10 Other Expenses

10.1 Eye tests and glasses

Employees that use display screen equipment (DSE) for more than two hours a day, for business purposes, can claim the cost of an eye sight test using the [health referrals eye tests form](#). Ensure you print this before visiting the opticians.

A contribution towards the cost of glasses is allowable where glasses are required, specifically for DSE work as follows:

- £30 - prescription lenses.
- £30 – frames.

The optician must complete the final section on the 'Eyesight Tests' form to indicate that the glasses are specifically required for DSE work.

10.2 Subscriptions

The BBC will not meet the cost for a member of staff to be a member of any professional organisation. The only exceptions are where necessary for your role, e.g. practicing certificates for medical staff and subscriptions for legal staff.

10.3 Exam Fees

As per [HR policy](#), course fees should not normally be claimed as an expense, however exam fees can be refunded upon production of receipts, and with pre-approval of your authorising manager.

10.4 Employee Personal Property

The [HR policy](#) prescribes the circumstances under which the BBC will compensate for the loss, theft or damage of an employee's personal property. Upon completion of the [claim form](#), your claim can then be made through the expenses system.

10.5 Passport and visa requirements

It is your 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.

The cost of personal visas can be claimed for overseas travel from the UK, however where possible employees should use [services](#) provided by the BBC to obtain visas.

Frequent overseas travelers may claim for the cost of a second passport.

The costs of a 'first' passport, and a 'second' passport, unless it is retained in the office, and therefore not available for private use, will both be reimbursed through payroll on the next payment run and will be subject to tax and NIC deductions.

10.6 Overseas Health and Safety

You are responsible for checking, implementing and maintaining on an ongoing basis any necessary health requirement for the overseas destinations to which you are travelling. The cost of inoculations can be reclaimed on production of a receipt and a copy of the relevant Occupational Health advice.

Appropriate health advice is available from the [BBC Occupational Health Unit](#).

Following the governments 'test and release' initiative which launched on 15th December, the BBC will reimburse the cost of a government test for colleagues who have been required to travel overseas to undertake business critical activities as part of their role, and any tests

purchased overseas as required by the country to which you have travelled will also be covered. Any other tests purchased in the UK, not part of the government test and release scheme will be sent to your divisional finance director for further approval.

You will be able to claim back the cost of the test through personal expenses, using the Miscellaneous expense type, and indicating 'test and release' in the comments. Pre-approval from a line manager will be required.

Colleagues who travel for holidays or other personal reasons or are not due in the office on their return from overseas are not eligible to claim.

10.7 Exchange Rates following Overseas Travel

Foreign currency transactions must be claimed at the actual exchange rate incurred. Where the Concur default exchange rate is used, any material difference between the default rate and the rate incurred is claimable on provision of a copy of a bank statement or credit card statement.

11 Advances

This policy applies to all workers.

Alternatives should be considered before requesting an advance such as:

- The purchase of all travel should be through [BBC Travel and Delivery](#).
- Obtaining a BBC expenses, purchasing, production or virtual card for any necessary purchases.
- Withdrawing cash using a BBC expenses card.
- 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:

- Location expenditure where productions need a designated individual to manage all location costs on behalf of the production.
- Travel to countries that do not have an established banking or credit card network.

- Individuals incurring a significant expenditure on behalf of the BBC in the first two months after they join (before they have acquired a BBC card) or where a BBC card has been incorrectly cancelled or withdrawn.

An individual cannot claim an advance for purchases made before commencing with the BBC.

11.2 Advance Approvers

Advances are strictly controlled and must be authorised by the Divisional Finance Director (or an approved delegate).

Advance approvers should reject advance requests when:

- There are other options available such as paying upfront and claiming back via Concur, using a BBC Card, etc.
- The need for the advance is not in line with the expenses policy.
- The request comes from an individual with outstanding advance balances – approvers receive a copy of the monthly advances monitoring report which shows outstanding advances.
- The request comes from an individual who has either not commenced with the BBC, or is due to leave the BBC within two months

[High Risk Team](#) involvement should be considered for all high value advances over £10k.

11.3 Requesting an Advance

Use this [link](#) to find details on how to request an advance, including any ordering deadlines.

An advance should be requested no more than 60 days before need to 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 advance

If an advance is lost or stolen, the loss must be reported immediately to your line manager and Divisional Finance Director or designate, who will arrange for the loss to be investigated by the [BBC Investigations Service](#).

Failure to report any loss promptly, or to take proper care, may prevent it from being reimbursed.

11.5 Clearing advances

All advances must be cleared as soon as possible after purchasing the expense to which it relates; this is completed by submission of an expense claim and offsetting this against the advance or the return of any unused part of the advance. Details on how to return an unspent advance can be found [here](#).

By accepting an advance from the BBC, individuals agree to submitting their expense claim to offset the advance, or any outstanding advance balance remaining after 60 days being deducted from their salary / payments.

11.6. Advance Transfers

In exceptional circumstances, you can [transfer the remainder an advance](#) to another individual in the field following authorisation by your Divisional Finance Director or designate, within 60 days. This process is not encouraged; however, it is occasionally an operational necessity.

All policy conditions relating to advances also apply to advance transfers.

12 Entertainment, Hospitality & Gifts – Third Parties

12.1 Hospitality for meetings

Modest hospitality can be provided for meetings involving a person or organisation external to the BBC which are held over any mealtime for two or more hours (breakfast - before 9.00am, lunchtime - between 12.00 midday and 2.00pm, or evening - after 6.00pm).

Requests are subject to pre-approval with the person responsible for authorising your claim in writing.

Where possible the meeting should be held on BBC premises and food provided by internal caterers. If it is necessary to use external meeting venues, you may use their in-house catering services and spend must be in line with the meals limits – see [Section 6](#). If it is necessary to use [external caterers](#) these must be vetted to ensure that they fulfil basic food & safety regulations and for insurance purposes.

Payment for brought in hospitality can be made via [accounts payable](#), [purchasing card](#) or reimbursed through the expense system (if under £1k). The equivalent per head cost should be no more than the limits for meal expenses set out in the BBC Expenses Policy.

12.2 Hospitality for business contacts

The BBC recognises that it may be necessary to provide hospitality to business contacts. You should discuss the business purpose and level of expenditure in advance with the person responsible for authorising your claim and attach the written approval to your claim.

The amount for the claim should be appropriate and not exceed £50 per head for food and beverage (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 in attendance should be no more than the number of business contacts. The cost should normally be met by the most senior person in attendance and claimed back via expenses.

12.3 BBC Hosted Events

A BBC hosted corporate entertaining event (including boxes at sporting events and the Proms) requires pre-approval in writing from your Divisional Finance Director 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 individuals and their partners. The BBC will not ordinarily host corporate entertaining events at charitable functions.

12.4 Gifts for Third Parties

Only BBC promotional merchandise under £50 can be given as gifts to external contacts.

12.5 Gifts for Artists and Contributors

If there is a valid business reason, modest gifts up to a value of £50 such as flowers may be given to artists or contributors and the cost reclaimed through expenses.

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 for two or more hours, where it's not practical to schedule a break.

2) Exceptional circumstances resulting in staff working prolonged or anti-social hours to deliver a critical piece of work.

In these circumstances, modest refreshments may be requested through internal caterers.

Alcohol is not permissible for internal meetings.

13.2 Awards Ceremony

Attendance at an external awards ceremony requires pre-approval in writing by the Divisional Finance Director for the type of event and its cost.

If required, divisions may approve and organise internal recognition events such as award ceremonies. Modest hospitality may be provided at these events if pre-approved in writing by the Divisional Finance Director.

13.3 Staff Entertainment

Any staff entertaining must be pre-approved in writing by the person responsible for authorising your claim and should be for an appropriate business need. 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. This does not include online functions.

Occasional team building events might be considered appropriate. The cost should be met by the most senior person in attendance and claimed back via expenses, this should be limited to £25 per head for food and beverage (inc. VAT).

In all circumstances, the names of all those entertained and their staff numbers if applicable must be included on the expense claim. The expense claim should have the pre-approval attached to the claim.

The entertaining should be appropriate and never include champagne.

Individuals are responsible for the cost of getting to and from such events.

Claims for prizes and gifts and not permissible.

There is no reimbursement for Christmas parties.

13.4 Leaving parties

The BBC will contribute to leaving parties for individuals leaving the BBC Group after completing at least ten years of continuing service; this must be with the pre-approval in

writing by the Divisional Finance Director. This should be no more than £20 per head up to a maximum total contribution (including VAT and service charge) of £500.

This does not apply where an individual moves within the BBC Group, and cannot be used for purchase of gifts or home entertainment where a party may not be feasible.

If a number of people are leaving from one department, consideration should be given to holding a single event to minimise the total cost to the BBC.

Individuals are responsible for the cost of getting to and from such events.

The names of those entertained and their staff numbers if applicable must be included on the expense claim. When costs are incurred off BBC premises, this should be claimed back via the expenses route (or put on expenses cards).

13.5 Away days and conferences

An away day is an event that has been scheduled by the leader/team manager for business need and is scheduled to run for 6 hours or more. If this covers a meal period, then it may be appropriate to provide modest hospitality as the most efficient way of using the time available. The equivalent per head cost should be no more than the limits for subsistence expenses set out in the BBC Expenses Policy – see [Section 6](#).

An individual cannot submit an expense claim for the same meal period.

Away days should be held on BBC premises or other venues at nil cost. Where it is necessary to hold business discussions at external venues for which there is a charge, pre-approval in writing by the Divisional Finance Director must be obtained. The total individual daily 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 total 24-hour rate, to include overnight accommodation, breakfast, lunch and dinner, should not exceed £180 per head (including VAT).

For events such as a UK conference, where more than one day is required, the total 24 hours rate should not exceed the limits set in this policy.

For overseas conferences, the 24-hour rate should not exceed £200 per head (including VAT). These events can be booked through [BBC Travel and Delivery](#).

Where an individual attends a conference, the fees for the conference can be claimed, along with business expenses incurred whilst attending the conference. Any overnight accommodation, and travel to the conference should be booked through [BBC Travel and Delivery](#) and be within the normal limits stated in the expenses policy; if there are other expenses for meals or incidentals, these should also be within the normal UK limits as set out in the expenses policy. The necessity of attending the conference in person should be considered; if there is a possibility of attending online, then this option should be considered instead.

13.6 Training

Modest hospitality can be provided at internal training events which extend over a lunch time, for more than two hours, and it is not practical to expect staff to bring their own food.

If you benefit from the provided hospitality, you are not entitled to separately submit an expense claim for the same meal period.

13.7 Gifts

Gifts to employees at the expense of the BBC are not permissible. This includes prizes.

13.8 Charitable donations

Donations to charity at the expense of the BBC are prohibited.