
Ofcom

Expenses – rates and allowances

About this document

As in any organisation it is important that Ofcom keeps a firm control over its costs and that appropriate governance is in place to ensure that this is the case. An appropriate and fair expense policy is part of that control process. This document sets out the allowances available to Ofcom colleagues incurring expenses either out of pocket or through the use of a corporate card.

Ofcom considers falsifying expense claims to be a gross misconduct and possible grounds for summary dismissal.

All legitimate expenses incurred, will be reimbursed. However, it is the claimant's responsibility to ensure that costs are reasonable. Ofcom reserves the right, not to reimburse out of pocket expenses if they do not comply.

It is the responsibility of every colleague and non-executive member to adhere to this policy.

Approvers of corporate card and out of pocket expense claims are responsible for reviewing the receipts attached to the claim, challenging the expenditure when necessary and approving or rejecting claims. Any claim submitted to Finance which is not in accordance with the expenses policy will be returned to the claimant for corrective action and brought to the attention of the approver.

Expenses – rates and allowances

Entertaining stakeholders & guests / accepting hospitality

	London	Outside of London	Overseas
Lunch (per head and inclusive of VAT and service)	£35	£30	£35
Evening meal (per head and inclusive of VAT and service)	£40	£35	£35

Passports and Visas

It is a colleague's responsibility to maintain a current passport with more than 6 months expiry date. Ofcom do not pay for the cost of a passport. The cost of business visas will be met by Ofcom; however, it is the responsibility of the colleague to arrange their visa. If 2 passports are required it will be considered as an exception and approval is required from the Group Director, with the approval email attached to Concur when submitting claim.

Taxis

Going by foot or public transport should be used wherever possible except where it is either impractical or inappropriate. In such cases licensed taxis / black cabs may be used. For pre-arranged travel requirements within London, black cabs may be ordered from the providers listed on the Ofcom Loop.

Trains

Ofcom will reimburse colleagues when travelling by standard class. Should a colleague choose to travel by first class travel then this is permitted with the colleague paying the difference themselves.

Expensive flexible tickets offering varied return times should not be purchased as a general rule. However, if such a ticket is required, (for example where timings of meetings are uncertain) this should be approved by the colleague's approver prior to booking and the email attached to the expense claim in Concur.

For use of Eurostar, and total journey time exceeds two hours, then Standard Premier Class can be used. Business class may be used if both Standard and Standard Premier are not available options at required time of travel.

Colleagues are permitted to claim for the cost of WiFi for Ofcom business when travelling by rail.

Air travel

Air travel should only be used when it is the most economical and practical method of travel. You must book flights as far in advance as possible to get discounted rates. The most cost-effective

ticketing arrangements must be used, taking into account the most appropriate flight and incorporating the airlines additional costs for luggage, seat reservation etc.

All air travel should be booked on-line through Ofcom's travel provider using the Concur online travel booking tool.

Ofcom will not reimburse the cost of flights through the out of pocket expense claim process except in exceptional circumstances. In such circumstances, you must support the claim with a valid receipt and justify why you did not use Ofcom's travel provider.

Air travel on Ofcom business must be by economy class unless duration of journey is in excess of 6 hours. If business class travel is required on a flight less than 6 hours on an exceptional and rare basis, Group Director prior approval is required. If a colleague journey consists of two interconnecting flights and the total journey time is in excess of 6 hours travel by business class is permitted.

Under no circumstances will Ofcom meet the cost of first class air travel.

If a colleague requires facilities in order to work effectively at the airport, prior to boarding flights, and travel is a regular part of their role, a lounge pass can be provided to supplement their economy class flight. This requires approval by a colleague's line manager.

Colleagues are permitted to claim for the cost of WiFi for Ofcom business when travelling by air.

The cost of pre-reserved seats for flights and speedy boarding can also be claimed where offered

In the normal course of business, flexible tickets should not be purchased, however if due to timing of travel etc. this is required the purchase of flexible tickets is permitted. This must be approved by the colleague's approver prior to booking.

Late night travel home from work by taxi

Ofcom may agree to meet the cost of late night travel home from work. Specific approval is required and will only be given in the following exceptional circumstances:

- where a colleague has to work until 22:00 or later (up to 23:00) in which case they may take a taxi to their normal mainline / tube station – the receipt should be date and time stamped. A colleague may then get a taxi from their home station to their home address – the receipt must be date and time stamped. If the taxi company does not have the facility to time-stamp then the time should be clearly written on the receipt.
- where a colleague has to work past 23:00, in which case they may take a taxi from the office directly to their home address, only if public transport is not available or it is not appropriate to use public transport – the receipt must be date and time stamped. If the taxi company does not have the facility to time-stamp then the time should be clearly written on the receipt.
- the following must also be observed:
 - late working does not follow a regular pattern; and

- you do not claim for late night travel on more than 25 occasions in the tax year

Where approval is given and such travel results in a taxable benefit for colleagues Ofcom will meet this tax liability.

Motor car, motorcycle and bicycle expenses

Business travel by motor car should only be undertaken if other more cost effective and lower carbon modes of transport are not available or are impractical.

It is your sole responsibility to ensure you are properly insured for business use and be in possession of a full driving licence before using your personal vehicle to travel on Ofcom business.

In the event of an insurance claim, Ofcom will not pay any excess charges levied by your insurance provider. Additionally, fines for traffic offences will not be reimbursed.

Colleagues may claim the cost of cleaning Ofcom owned vehicles when appropriate

The cost of Zip Car or any other Car club facility whereby a car can be rented by the hour is permissible with the colleague ensuring that the appropriate insurance is in place.

Colleagues are permitted to utilise the TFL cycle hire scheme to travel on official business

Where it is cost effective to make a business journey by car, motorcycle or bicycle you may claim a mileage allowance as follows:

Allowance	Pence per mile
First 10,000 business miles in tax year	45
Business mileage over 10,000 in tax year	25
Bicycle rate	20
Motorcycle rate	24

These rates are reviewed annually and updated in line with the HMRC authorised mileage rates.

Tolls, Congestion charges and Parking expenses

Tolls, congestion charges and parking fees are reimbursable whilst travelling on Ofcom business.

Fines or interest charges regarding late or non-payment are the responsibility of the colleague and will not be reimbursed.

Accommodation allowances per night are as follows:

	Location	Including Breakfast Maximum including VAT
(UK	London	£150
	Edinburgh	£110
	Other towns and cities	£100.00
Outside of UK	Capital cities and other major cities*	£150.00

If you are attending a conference or an event organised by a third-party you may stay at the hotel arranged by the event organiser if it is cost effective and beneficial to do so.

All accommodation must be booked via Ofcom's travel provider except in exceptional circumstances, in which case you must observe the maximum VAT-inclusive room costs specified above.

Colleagues may also book accommodation through AirBnB on an exceptional basis with their line manager's approval. The approval email must be attached to the expense claim when submitted through Concur.

Subsistence and Per Diem allowance when staying away overnight

Ofcom will reimburse reasonable out-of-pocket expenses when a journey on Ofcom business makes it necessary to stay away from home overnight. You may claim up to the following for each night whilst you are away:

- Evening meal– UK £25
- Evening meal – Overseas £25
- Per diem allowance (other incidentals) – UK £5 (no receipts required)
- Per diem allowance (other incidentals) – overseas £10 (no receipts required)
- Breakfast when not included within accommodation costs – UK £8.00
- Breakfast when not included within accommodation costs – Overseas £15.00

There may be circumstances in which the above rates are not applicable. In such situations, you must obtain approval from your Group Director, Secretary to the Corporation or Finance Director prior to any expenditure being incurred. For example, if you are travelling to a country with expensive subsistence costs.

Subsistence – Early Start or Late Finish

If you are not away from home overnight but have to work late or start early because of Ofcom business, you can claim reasonable out of pocket expenses for subsistence, this includes early starts when travelling. All amounts quoted below are limits of actual expenditure that Ofcom will reimburse against a valid receipt. Approval is required and will only be given in the following circumstances:

- Early Start - if you are required to start work by 07:00 hours or required to work away from your usual office and need to begin your journey by 7.00am (away from home if you are a non-executive) expenses up to £8 per day may be claimed towards subsistence to cover breakfast i.e.- tea, coffee, sandwich etc.
- Working Late - if you are required to work to 21:00 hours or later, and you are not staying away from home, an evening meal may be purchased up to the value of £8
- Limitations of the reimbursements are:
 - early start or late finish should not follow a regular pattern and
 - Must be for business requirements.

Subscriptions

If you are a member of a professional body, you may claim the cost of annual subscription provided that the membership activities are directly relevant to your Ofcom duties. Discretionary amounts, e.g. benevolent fund contributions, are not recoverable.

If you are required by Ofcom to train for a qualification which involves admittance to another professional body, Ofcom will also reimburse the annual subscription to that body.

All subscriptions require the approval of the appropriate Leadership Group Forum member and should be coded per the instructions provided at that time.

Business telephone calls from home

If you do not have access to an Ofcom provided mobile device and make business telephone calls from home or your personal mobile phone, you may claim the VAT inclusive cost of the call. Your claim must give details of the call, identify the business reason for making it and be accompanied by a copy of the appropriate page of an itemised telephone bill, on which the business call is highlighted. Ofcom will not pay for line rental.