

**Sheffield
City Region**

LOCAL ENTERPRISE
PARTNERSHIP

SCR Local Enterprise Partnership Expenses Policy

Document Properties

Change Record

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2020/21	v0.2	G Sutton	New policy introduced applicable to both the MCA and LEP	Dec 20

Document Approval

Approving Body or Person	Role (review, approve)	Date
MCA Executive Management Board	Approve	Nov 20
LEP Board	Approve	11 th March 2021

1. Purpose

- 1.1 The purpose of this policy is to provide guidance to employees, LEP members and those elected officials eligible for reimbursement when claiming expenses which have been necessarily incurred by them when undertaking activities on behalf of the Sheffield City Region Mayoral Combined Authority (the MCA/LEP) and the Local Enterprise Partnership (the LEP).

2. Introduction

- 2.1 It is the MCA/LEP's policy to offer claimants full reimbursement of authorised expenses incurred on the MCA/LEP's behalf, providing that the nature of these expenses has been agreed in advance or are covered under this policy.

Expenses incurred by employees must be approved by line-managers and or Directors.

Expenses incurred by elected/LEP members must be approved by the Chief Executive.

3. Expenses Payment

- 3.1 Expenses must be wholly, exclusively and necessarily incurred in the conduct of the MCA/LEP's activities and where possible, expenses should be planned in advance with reference to the allowed rates.

Where an expense is in excess of the specified allowances the claimant can only request reimbursement for the allowance value only.

All employee and elected/LEP member expenses must be claimed via the process noted in Appendix A. These must be authorised as per the Scheme of Delegation and there must also be sufficient budgetary provision.

The MCA/LEP will only make reimbursements for actual reasonable expenses which are supported by a completed, authorised expense claim and a VAT receipt or other relevant supporting documentation.

Employees and elected/LEP members should submit claims monthly. Claims which are submitted for expenses incurred over 3 months old will be rejected unless the claimant can give good reason why the claim has been delayed, and has been approved by the Finance Director (or delegate).

Employees will be reimbursed through the monthly payroll process.

4. Disability and Special Needs

- 4.1 The policy takes account of any particular needs of employees and/or the requirements of the Equalities Act 2010 to make reasonable adjustments to working practices where it is appropriate to do so. Such special arrangements must meet the needs of the individual circumstances and these must receive proper consideration in the light of whatever travel or accommodation is necessary for the work to be undertaken. If you, or any employee for whom you have responsibility, have any particular or additional needs that affect the class or type of travel, accommodation or expenses required, these should be discussed and agreed in advance with the appropriate line manager and will be subject to prior sign off by the employee's Director.

Elected/LEP members should raise any such issues with the Chief Executive.

5. Travel

- 5.1 Travel must be necessary and incurred in the course of employees' or elected/LEP members' official duties.

Travel on business trips should wherever possible be arranged through the MCA's preferred travel provider partner. An explanation must be provided to the Finance Director (or delegate) if this route is not used.

For all travel outside the UK, prior approval must be sought from the Chief Executive and Finance Director.

Private vehicles should not normally be used on MCA business where alternative cost-effective public transport options exist. If the use of a vehicle is unavoidable, a private car may be used. Employees and elected/LEP members must ensure they have all appropriate documentation in place, i.e. fully comprehensive insurance appropriate for business use, driving license and vehicle log-book where applicable.

5.2 Rail travel

In the first instance, employees and elected/LEP members must book train travel via the MCA's travel provider. The process on how to book can be found on the MCA intranet. Where employees have travel passes provided by the MCA Group these should be used in the first instance.

Employees and elected/LEP members must always seek to travel in the most cost-efficient way and should seek to minimise costs wherever possible. When booking tickets, you must ensure that the

travel option selected reflects the most economically advantageous option, taking into account the costs of other expenses including, for example, subsistence costs.

If there are circumstances when the travel cannot be booked via the MCA's travel provider, an explanation must be provided and employees and elected/LEP members must where possible always buy tickets in advance to obtain the most advantageous rates. Employees and elected/LEP members must be mindful that cancellation charges and charges for changes to travel itineraries may apply and should be avoided. Employees and elected/LEP members should use the site which charges the most competitive travel cost and avoid the payment of booking fees.

The following website is an example of one which does not apply charges for bookings: www.nationalrail.co.uk.

Where possible, employees should use any concessionary or discounted staff travel facilities available to them.

5.3 Bus / Tram travel

Expenses may be claimed by employees and elected/LEP members without relevant staff passes, for essential work-related travel.

5.4 Cycle and Motor Cycle Mileage

Employees and elected/LEP members may claim 20p/mile bicycle mileage allowance (push bicycles only) for work related travel (this does not include travel which is part of the normal home to work journey).

Employees and elected/LEP members may claim 25p/mile mileage for journeys on motorcycles for work related travel (this does not include travel which is part of the normal home to work journey).

5.5 Car User Allowance

This can be claimed only when an employee and elected/LEP members is not able to walk, cycle or use public transport for work related travel, and where this is the most cost effective, safest or most appropriate means of travel.

Except in exceptional circumstances, the use of an employee's or LEP member's car must be approved in advance in writing (e.g. by email) by employee's line manager or in the case of elected/LEP members the Chief Executive, prior to it first being used. In doing so the

Manager must ensure that the employee or elected/LEP member holds the appropriate documentation i.e. fully comprehensive insurance appropriate for business travel and a valid driving license. In approving mileage claims managers are confirming that they have checked that the required documents are in place.

5.6 Car mileage claims

Employees and elected/LEP members are entitled to reclaim the number of miles travelled by car for business purposes at the current mileage rates of 45p/mile for the first 10,000 miles and 25p/mile for mileage above 10,000 miles.

Employees and elected/LEP members are not entitled to claim mileage for journeys between their home address and their normal place of work. Where an employee is required to travel directly from their home to another location which is not their normal place of work, the employee is entitled to claim for this mileage as long as this is not 'substantially similar' to the ordinary journey from home to work. If in doubt as to whether a journey is 'substantially similar' to the home to work commute the claimant should consult with Finance.

5.7 Taxi Fares

In the event that it is essential for efficiency or safety reasons, taxi fares may be claimed as long as receipts have been obtained.

Where possible, this should be planned in advance and approved by the line manager.

5.8 Air Fares

Air Travel can only be claimed where it is the only practical means of travel. In all cases there must be prior Director approval and approval from the Chief Executive & Finance Director. All air travel will be booked corporately under the direction of the Finance Director.

All air travel will in the first instance be booked in the most cost-efficient manner. The booking of seats the costs of which are in excess of this principle will be considered for long-haul or overnight flights where a business need can be demonstrated, and value-for-money considerations are satisfied. In all cases, upgrades on economy class fares must be approved by the Chief Executive & Finance Director.

5.9 Travel costs of Spouse/Partners/Family Members

Spouses, partners and other family members are not permitted to travel with employees and elected/LEP members at the MCA's expense.

5.10 Parking and Other Fees

Reasonable parking fees are allowable (see Vehicle Use Policy). However, unless authorised in advance by a Director, extended parking at airports or elsewhere will not be regarded as reasonable and therefore will not be recoverable, as there are normally alternative and cheaper means of travelling to and from airports.

Parking and other traffic fines cannot be reclaimed in any circumstances as they are strictly the responsibility of the individual driving.

5.11 Mobile Data

The costs of wi-fi services provided by train operating companies on journeys of not less than 1 hour will be reimbursed upon claims validated with receipts or proof of purchase.

6. Subsistence when travelling on business

6.1 If your role requires travel, when claiming expenses for the cost of meals/subsistence taken en-route, or whilst out of the office (your administrative base as per your contract of employment for employees, and your place of work or residence for elected/LEP members)/away from home, your expenses will be reimbursed, providing the following criteria is met:

- You have agreed all travel and working arrangements with your line manager in advance of the work activity/travel;
- You have retained all receipts, or proof of purchase, in support of the expense claim.

Subsistence claimed during regular commuting to and from the office (as defined above) is not covered by this policy.

If the above criteria have been followed, employees and elected/LEP members are entitled to make a claim for out of pocket expenses.

Thresholds for claims are based on the time away from the office and are split by morning, afternoon, and evening periods with an inclusive day rate.

Where employees and elected/LEP members meet the criteria for claiming subsistence in more than one period the full value of those periods may be claimed.

Morning £7.90

Travelling for business purposes before 07.00 and arriving back to the home-base before 12.30, or following an overnight stay.

Afternoon £10.90

Absent from home base for at least 4h between 12.00 and 19.30

Evening £17.90

Arriving home after 19.30 due to business travel

Day Rate £36.50

Travelling before 07.00 and arriving home after 19.30 and being absent from the home-base between those times.

The costs of alcohol will not be reimbursed, and officers are reminded of the MCA/LEP's drug & alcohol policy.

6.2 Working Lunches

Claims for 'working lunches' or for food or drink at internal meetings, whether in the office and or whilst out (unless the employee has been required to travel to work away from home, see travel allowances above) will not be allowable.

To qualify for a buffet lunch, the meeting must be a whole day event or taking place between 11:30 and 14.30 period with no scheduled break for lunch.

If a working lunch is based at your home office, then there must be external attendees, otherwise you are expected to provide your own lunch as you would on any other normal working day.

Budget must always be identified before catering requests are made.

Requests must always follow the MCA's commissioning and procurement process.

7. Accommodation

Accommodation for business trips should be arranged through the MCA's travel provider.

The following principles apply:

- The allowance is payable only where an employee or LEP member, during their official duties, is prevented from sleeping at home;
- Employees and elected/LEP members are encouraged to source best value accommodation up to the value of:
 - o £100 outside London, and
 - o up to £250 for hotels in London;
- In exceptional circumstances, specifically where hotel availability is limited or it is not possible to secure accommodation at this rate within a reasonable travelling distance, staff may spend above these limits, however this can only be with the approval of the Finance Director (or delegate).;
- All trips which require overnight accommodation must be agreed in advance with the employee's line manager or Director, or in the case of elected/LEP members with the Chief Executive;
- All bookings with respect to overseas travel must be approved in advance by the Chief Executive and Finance Director.

8. Business Entertainment

Business entertainment includes the provision of hospitality to any individuals who are not employees of the MCA.

Employees and elected/LEP members may reclaim the costs of reasonable business entertainment on the basis that prior written (for example by email) approval has been received from a Director, or in the case of elected/LEP members the Chief Executive.

It is essential that any expenses incurred are reasonable in nature and will not cause any detriment to the MCA/LEP's reputation or image.

All claims submitted in respect of expenses incurred for the purposes of business travel and entertainment must:

- Be approved in advance in writing by a Director or the Chief Executive;
- Be fully supported by VAT receipts;
- Clearly identify that expenses have been incurred with respect to non-MCA employees or elected/LEP members;
- State the reason/purpose for the business entertainment
- Clearly identify the names of all participating individuals;
- Be clearly recorded as business entertainment expenses.

9. Skills & Development

9.1 Educational Courses, Learning Events & Conferences

MCA employees may claim expenses (please note these allowances are not claimable by contractors or agency staff engaged by the MCA). However, in all cases, discussions must be held with the HR & Learning Team regarding the eligibility of the expenditure and to ensure that the spend is aligned with the employees' approved Personal Development Plans.

These expenses must be agreed in advance with the employee's line Manager and the HR & Learning Team and be requested in full accordance with the MCA's Skills & Development Policy.

The claimable expenses are as follows:

- Course fees;
- Registration fees;
- Examination fees;
- Books and equipment;
- Travel and accommodation related to attending courses or examinations.

9.2 Professional Membership Fees

The MCA/LEP will reimburse the cost of professional membership fees where a professional qualification is stated as being required in a job description.

10. Mobile phones and phone calls

Personal phones must only be used in exceptional circumstances where the MCA cannot provide a facility. Claims may be made for business related calls made by employees' own mobile phone devices. These claims should be made on the expense claim form, supported by itemised telephone bills where appropriate.

Work Mobile devices are provided by the MCA primarily for business use. Excessive personal use will be investigated and may lead to the entitlement to mobile devices being removed and request by the MCA/LEP being made to recover the costs of all associated personal call/data charges incurred.

The MCA work mobile devices have international roaming blocked as standard and this can only be lifted for a set period via a request being made to the MCA's HR Team, all such requests must be supported by your line manager.

11. Relocation Allowances and expenses

- 11.1 Employees who have relocated to work for the MCA may be able to reclaim expenses connected with their relocation subject to the prior approval of these claims by the Chief Executive and the Finance Director. The recruiting manager must ensure he/she has obtained these approvals before the potential employee is informed that his/her relocation expenses will be reimbursed.

12. Travel expenses relating to attending interviews

- 12.1 Where the HR & Learning Team agree to reimburse candidates' travel expenses for attending interviews, the level of these payments must be limited to the value of a second-class rail or coach fare from the candidate's home to the location of the interview. This is the maximum amount that is payable, irrespective of the candidate's chosen form of travel to the interview.

13. Other expenses

- 13.1 Officers are discouraged from purchasing general goods and services through expenses. Pre-approval from budget holders and the Finance Director (or delegate) should be sought in advance of purchase, unless there is an urgent business need.

Un-approved purchases may not be reimbursed.

14. Links to other Policies and Procedures

- 14.1 Any infringement of this procedure may be subject to the MCA's Disciplinary Policy.