

# Business Travel & Expenses Policy

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This policy applies across the whole of Network Rail, with the exception of those employees who transferred to Network Rail under TUPE and where their current Contracts of Employment do not provide for such amendment. In such cases, existing policies will continue to apply until changed through the normal collective bargaining arrangements, or by operation of law.

Alternative formats of this document are available on request.



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## 1.0 Policy overview

This policy will outline the expenses which are allowable for employees to reclaim and the limits applicable, whilst also choosing the safest methods of travel.

All rail, air and hotel bookings, as well as external meeting and conference requests, must be made, without exception through Capita business travel with whom Network Rail has a national contract.

Network Rail will pay for all business travel and hotels through the national travel call-off contract. Rail Warrants must only be issued in exceptional circumstances.

Where travel is necessary you should always book your tickets in advance as often as possible in order to obtain the cheapest tickets, and wherever practical you should use public transport.

All expense claims **must** be supported by itemised receipts clearly showing the expenditure made, which must be submitted prior to payment, to your line manager. Failure to provide receipts will mean the expense claim being rejected. Should you claim a higher value than the allowance total held in this policy you will be reimbursed the maximum claim value only and not the value you submitted above the maximum. You must also put full justification in i-expenses at the point of making a claim. Receipts should be submitted no later than 3 months from the date of the expense incurred.

You **must not** use the business expenses policy to claim items such as stationery and should always use the Network Rail preferred supplier.

The link to the booking system is via <https://www.capitatravelandevents.co.uk/portal/>

It is important to note that all employees are subject to Freedom of Information on their individual expenses.

**Group claims:** If making a claim for a group, you must include all the names and work locations of those employees you are claiming for, and the total claim must not exceed the policy maximum limits on average per employee. For any employee normally based in the location of the meal, they are not permitted to claim. If the manager approving the claim is part of the expense claim you must obtain approval from the manager's line manager.

**When submitting expenses you should only claim the difference between your normal costs and the additional arising from your expense claim, for example if driving to a meeting you should only claim the difference between your normal commute and the additional mileage.**

**Please note that should you make a claim which is outside of the policy there may be an investigation into the claim, which may result in disciplinary action. This also includes claiming expenses through purchasing cards. Any claim which is deemed fraudulent will be investigated by a senior manager and may result in disciplinary action.**

## 1.1 Travel Hierarchy

In order to keep our travel expenses as low as possible, **prior** to arranging any meeting, consideration must be given to alternative methods in which the meeting could be conducted, including; telephone, teleconference or video conference, to avoid the need to travel to other locations. Below is a list of options to consider before incurring travel expenses:

Hierarchy	
<b>Elimination</b>	<ul style="list-style-type: none"> <li>• Is the meeting necessary?</li> <li>• Is the meeting necessary at that frequency?</li> <li>• Is the meeting allowed under the policy?</li> <li>• How long is the meeting vs the travel distance? (travel to internal meetings only where the meeting exceeds 2 hours otherwise internal collaboration is to be used)</li> </ul>
<b>Technology</b>	<ul style="list-style-type: none"> <li>• Can the meeting be run via technology: Skype for work (Lync) WebEx functionality</li> <li>• WebEx</li> <li>• Conference call</li> </ul>
<b>Re-arrange</b>	<ul style="list-style-type: none"> <li>• Can you move the location of the meeting to reduce the overall travel bill for the company?</li> </ul>
<b>Booking Behaviour</b>	<ul style="list-style-type: none"> <li>• Can you change the meeting time to avoid travelling at peak times? Meetings starting after 10am?</li> <li>• Can you fix the time of your outward journey to take advantage of cheaper fares?</li> </ul>
<b>Plan</b>	<ul style="list-style-type: none"> <li>• Can you book in plenty of time to get the cheapest travel and not leave it to the last minute? Aim to book 14 days in advance to get the best rates for travel</li> </ul>
<b>Reason</b>	<ul style="list-style-type: none"> <li>• Do you have an acceptable reason for not selecting a fixed ticket? These will be tracked by NR for audit and VfM purposes – Can you really justify the anytime return?</li> </ul>

## 2.0 Definitions

**Business expenses:** Costs reasonably and properly incurred by employees in furtherance of Network Rail's business.

**Business travel:** Any travel undertaken on official Network Rail business or in the pursuit of business activity. It includes, but is not exclusively restricted to, travel;

- to business meetings
- for Network Rail interviews
- for medicals and other examinations
- for briefings
- for attendance at functions in connection with Network Rail business
- for workplace inspections
- for courses
- for training and assessment
- when working away from normal place of work
- to attend at incidents

It **does not** include personal travel to and from the usual place of work.

**Executive Band:** Roles graded above band 1

**Safeguarded Travel:** Eligible employees for safeguarded travel facilities are those who were in railway employment as at 31 March 1996 and TUPEd to a rail company that offered safeguarded travel concessions. Employees who joined Network Rail having previously worked for a franchise operator or third party who have an existing agreement in place with Rail Staff Travel Limited (RSTL)\*

\* A break in service that included employment through a company that doesn't offer safeguarded travel will render employees ineligible for concessions.

**Duty Travel:** Qualification for relief on the basis that travel is 'on the job', as distinct from travel 'to the job'. The most common example is travel between one workplace and another in connection with a single employment. The cost of such travel is incurred in actually carrying out the duties of the employment.

### 3.0 Business Travel

If the overall journey originates from home rather than the usual place of work, and does not reasonably take the employee via their usual place of work, then business travel may include travel from home station.

### 3.1 Rail

Ref:	Expenses type	Policy note	Employees
3.1.1	Rail - Standard class travel	All rail travel should be standard class (except where 3.1.2 applies) and tickets should be ordered <b>at least</b> 7 days in advance to obtain the cheapest possible fare. Rail should be the preferred choice of travel where practical.	All
3.1.2	Rail - 1st class travel	As in 3.1.1 all rail travel must be booked as standard class, with the exception of where a reasonable adjustment needs to be made (see reasonable adjustments section)	All
3.1.3	Rail - Sleeper	For journeys exceeding three hours each way, employees can use the sleeper train where available as an alternative to air travel.	All
3.1.4	Rail - Purchasing cards	Company purchasing cards <b>must not</b> be used to reclaim any expense covered within this policy. All purchasing card expenditure is closely monitored. Your line manager will be notified of any claims made outside of policy to investigate.	All
3.1.5	Rail - Eurostar and International Rail travel	Eurostar and other International rail connections cannot be booked via the online Capita business travel booking system, and must be booked via the International Rail Booking Request Form on the Connect Travel Services page via the following link: <a href="https://www.capitatravelandevents.co.uk/portal/">https://www.capitatravelandevents.co.uk/portal/</a>	All

Ref:	Expenses type	Policy note	Employees
3.1.6	Rail - Safeguarded travel	Employees who receive Safeguarded Travel <b>must</b> note that it is for residential and leisure use only, and <b>must not</b> be used for business/duty travel. This applies to all rail travel (domestic and overseas) and underground travel.	All employees who receive safeguarded travel
3.1.7	Rail - Season tickets	Where a season ticket is the most cost effective ticket type, and it is used <b>purely</b> for legitimate business travel <b>only</b> , then a season ticket must be used, using Capita Business Travel. There is a taxable benefit arising from purchasing a season ticket however under certain circumstances this cost will be covered by Network Rail, however you should discuss this in the first instance with group tax <b>before</b> purchasing	All
3.1.8	Rail – Delay Repay process	<p>Whenever your train or journey is delayed upon travelling on a ticket paid for through the Capita system or even non-compliant expense tickets the following procedure should be followed. Delay Repay vouchers should be collected for all effected journeys and then be sent to Capita for crediting against our account, this can be done for free through the internal post system:</p> <p>Delay Repay Vouchers:  Network Rail Account  Capita Travel &amp; Events  Meridian Court, 18 Stanier Way, Wyvern Business Park,  Derby, DE21 6BF</p> <p>Upon receipt of the delay repay vouchers they shall be processed and Network Rail will be credited for the effected journey.</p>	All



## 3.2 Car

If travelling by car you **must** always refer to the [driver's handbook](#) which provides more information on your responsibilities **before** travelling by road.

Ref:	Expenses type	Policy note	Employees
3.2.1	Car - Private vehicle including employees with car allowance	<p>A privately owned car <b>must</b> have a current MOT certificate if it is more than three years old and <b>must</b> be roadworthy. It <b>must</b> also be covered by an insurance policy authorising business use (evidence will be required prior to claiming). The cost of providing this insurance extension will not be borne by Network Rail as the mileage allowance includes an element to cover insurance.</p> <p>Employees using private vehicles on company business must be aware that damage to their own vehicle, contents or to a third party will not be paid for by Network Rail. The new rates are <b>30p</b> per mile for the first 10,000 miles then <b>15p</b> per mile thereafter. Mileage claims should be exact and never rounded up. Employees with a car allowance should claim this rate. If, as part of your normal commute into work you drive you should deduct the normal commute mileage from your business expense claim</p>	All employee using their personal car for business travel only
3.2.2	Car - Company car fuel	<p>If employees using a company car do not have a fuel card and claim for business mileage, they should claim at the pence per mile rates as per the HMRC website these will be updated in the expenses system. The rates are set by HMRC and may fluctuate for the latest rates please go to:  <a href="https://www.gov.uk/government/publications/advisory-fuel-rates">https://www.gov.uk/government/publications/advisory-fuel-rates</a></p> <p>The same rates can be used for employees who need to reimburse the company in respect of fuel for private mileage undertaken in their company car, for example when a fuel card is provided, and ordinary commuting.</p>	All employees who have a company car



3.2.3	Car - Car hire	<p>UK car hire should be arranged through Network Rail's Vehicle Hire service on Connect (in the Useful Resources section), and not via the appointed travel management companies.</p> <p>Please follow this link: <a href="https://www.nr-nsc.co.uk/sth">https://www.nr-nsc.co.uk/sth</a></p> <p>This must be pre-authorised by your line manager.</p> <p>Hire car vehicles need to be refuelled before being returned - it is possible to order a short term hire wildcard that can be used with any hire car and should be used if you are a frequent user of hire cars. If not, this can be claimed back via expenses.</p>	All
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**Note:** Should you choose to claim the difference between the rate set by Network Rail and that of the HMRC guidance rates you must do this via the submission of a tax return.

**Note:** For employees who are registered disabled you should claim **45p** per mile for the first 10,000 miles and **25p** thereafter.

### 3.3 Other transport

Ref:	Expenses type	Policy note	Employees
3.3.1	Other transport - Bus/ Tram	<p>Bus/Tram journeys must be paid for by the traveller and claimed on expenses, (full details of the business reason for travel must be given).</p> <p>For London bus travel, Oyster Pre-Pay represents the most cost effective means of purchasing bus tickets. (See section 3.3.2)</p>	All
3.3.2	Other transport - London underground, London buses & Barclays cycle hire	<p>Where a rail journey includes travel across or through London, the London Underground element of the journey should be included in the rail ticket at the time of booking. For London Underground travel where the journey does not form part of a wider rail journey, or for London bus travel, Oyster Pre-Pay represents the most cost effective means of purchasing tickets.</p> <p>If you choose to pay via contactless, proof of purchase is still required – this can be in the form of a bank statement with all other items greyed out.</p> <p>For employees choosing to cycle to meetings rather than using public transport in London for example, they can use the Barclays cycle hire scheme. Claims must only be £2 per 24 hour period for short term hire, and you must <b>always</b> wear a helmet.</p>	All  The traveller must purchase and top-up an Oyster Pre-Pay card and reclaim the expenses incurred via i-expenses.
3.3.3	Other transport - Taxis	<p>Wherever practical, employees are required to use public transport for local journeys except where a company vehicle is available. The use of taxis will be permitted and costs reimbursed where an employee is on company business and for example is travelling late <b>(for taxation purposes this is any time after 9pm)</b>, or has heavy luggage to carry. We would also encourage disabled / pregnant employees to use a taxi if this is the most convenient method of travel.</p> <p>Taxis must be booked using Cabfind through the Capita portal:</p> <p><a href="https://www.capitatravelandevents.co.uk/Portal/Ootov4_Taxioto.aspx">https://www.capitatravelandevents.co.uk/Portal/Ootov4_Taxioto.aspx</a></p>	All

### 3.4 Air

Ref:	Expenses type	Policy note	Employees
3.4.1	Air - Domestic & European Economy class should be used at all times except under section 3.4.2	<p>The online air booking system must be used in preference over telephone bookings using the link below:  <a href="https://www.capitatravelandevents.co.uk/portal/">https://www.capitatravelandevents.co.uk/portal/</a></p> <p>UK air travel should be used where it represents the most cost effective option compared to the relevant train fare, when taking into account the total cost of the journey (including hotels, taxi fares etc.). To keep costs low it is recommended that bookings are made as follows:-</p> <ul style="list-style-type: none"> <li>• minimum of 7 days for domestic or European flights.</li> <li>• minimum of 14 days for long haul flight.</li> </ul> <p>There should be no more than 6 people from the same department travelling on the same flights. Low cost carriers should be used except when approved by Executive Band.</p>	All
3.4.2	Air - Business class travel	Economy class travel is to be used for all business journeys, except Executive Band who may choose to travel business class. In addition, where individuals travel with an Executive Band or an important customer/ supplier then, at the discretion of the functional director, they too may travel business class.	Executive Band & employees with approval from functional Director
3.4.3	Air - International travel	<p>The air self-booking system, must be used for all short haul international flight bookings using the link below:  <a href="https://www.capitatravelandevents.co.uk/portal/">https://www.capitatravelandevents.co.uk/portal/</a></p> <p>Long haul flights should be booked via the Offline Air Booking Request Form (<a href="#">on the Connect Travel Services page</a>), as Capita Business Travel may be able to obtain even better long haul deals than are available online.</p> <p>Low cost carriers should be utilised where practical, and Economy class used except under section 3.4.2</p>	All

Ref:	Expenses type	Policy note	Employees
3.4.4	Air - Travel notes	<p>Ancillary airline charges: Where necessary excess baggage charges, checked luggage, extra baggage charges, online booking / check in fees, additional charges for pre seating etc. will only be reimbursed for specific business reasons and must be approved by the line manager.</p> <p>Airport parking: where an employee drives to an airport, they should consider the costs of parking for the duration of their visit vs the cost of a taxi both ways.</p> <p><b>Passport and Visas:</b> It is the employees' responsibility to maintain a current passport with more than 6 months until the travel expiry date to ensure that any visas which are required are obtained in advance of travel. The cost of obtaining a passport (including photographs) is the responsibility of the employee and will not be reimbursed.</p>	All
3.4.5	Air - Foreign currency	<p>Currency and Travellers Cheques required for any overseas journey are to be purchased directly by the employee and costs recovered through the expenses procedure subject to receipts being submitted. Employees reclaiming costs for credit card transactions must provide supporting evidence of the exchange rate at date of purchase. In the event that this is not possible the exchange rate taken from <a href="http://www.travelex.co.uk">www.travelex.co.uk</a> will be used.</p>	All

## 3.5 Charges

Ref:	Expenses type	Policy note	Employees
3.5.1	Charges - Congestion charges	The company will reimburse congestion charges where these are incurred in the course of a duty journey, but do not cover any fines incurred due to non-payment (See section 3.5.2). A receipt <b>must</b> be submitted when making a claim for congestion charges	All
3.5.2	Charges - Traffic offences	To ensure prompt payment of fines local NSC road fleet team will initially settle all civil traffic offence fines (e.g. parking and congestion) for any cars where there is not one principal driver. Employees will be required to reimburse in full, any costs incurred as a result of a driving related offence, including parking and non-payment of congestion charging fees. In the case of criminal offences (e.g. speeding fines) the name and address of the driver will be provided to the relevant authority and the driver will be contacted directly by that authority. It is the driver's responsibility for upholding the laws of the road and the Highway Code. Network Rail will bear no responsibility for driver related traffic offences and will not act on the driver's behalf where a prosecution occurs.	All
3.5.3	Charges - Road toll	The company will reimburse road toll charges where these are incurred as a result of a duty journey. Where receipts cannot be obtained full details of the journey undertaken and reason for journey must be provided.	All
3.5.4	Charges - Car parking	The company will reimburse car parking charges where these are incurred as a result of a duty journey.	All
3.5.5	Car maintenance	Please refer to the road fleet site for details on car maintenance:  <a href="https://www.nr-rs.co.uk/roadfleet/products-and-services/fleet-management">https://www.nr-rs.co.uk/roadfleet/products-and-services/fleet-management</a>	All

## 4.0 Hotels, Bed & Breakfast & Meeting rooms

Ref:	Expenses type	Policy note	Employees
4.1.1	Hotels - General	<p>The policy does not require approval to be sought for travel or hotels if the booking is made through Capita business travel, (this includes international travel and hotels). Reports are available from functional Management Accountants for audit and cost centre administration purposes.</p> <p>Hotels can't be booked if the employee is staying within 10 miles of their normal permanent work location. Such instances become a taxable benefit to the employee. Exceptions to this will be made for an employee where there is safety case due to 'Fatigue' and Group Tax will need retrospective approval from your line manager.</p> <p><b>NB. Personal points must not be collected</b></p>	<p>All</p> <p>If not booked through Capita this will require line manager approval</p>
4.1.2	Hotels - Accommodation limits	<p>If it is not possible to book a preferred hotel via Capita, an alternative hotel may be booked. The following link shows the maximum rate limits (per person per night, prices are inclusive of VAT)</p> <p><a href="https://www.capitatravelandevents.co.uk/portal/">https://www.capitatravelandevents.co.uk/portal/</a></p>	<p>All</p> <p>Hotels must not be booked where the employee is staying within 10 miles of their normal place of work</p>

Ref:	Expenses type	Policy note	Employees
4.1.3	Hotels - Evening meal	Where an evening meal is required in the hotel, an inclusive rate must be booked if available (e.g. Dinner Bed & Breakfast). If a dinner-inclusive rate was not available at the time of booking, and the guest requires an evening meal in the hotel, then the guest may instruct the hotel to add the cost of the meal (to include food, room service charge if applicable, and soft drinks only - no alcoholic drinks permitted <b>under any</b> circumstances), up to a maximum of <b>£25</b> per night, onto the final account. Capita will not accept additional evening meal charges in excess of this limit. Any evening meal costs over and above this limit must be paid by the guest.	All
4.1.4	Personal Overnight Incidental expenses	The rate for personal incidental expenses is £3 per day, used for example on the purchase of newspapers, Wi-Fi and laundry.	All
4.1.5	Accommodation subsistence – Relatives/Friends	Employees <b>must not</b> make any expenses claims when staying with relatives or friends for purchasing a gift. Any gift must be paid personally by the employee.	All

**Note:** If making a claim for a group, you must include all the names and work location of those employees you are claiming for, and the total claim must not exceed £25 per employee. For any employee normally based in the location of the meal, they are not permitted to claim. If the manager approving the claim is part of the expense claim you must obtain approval from the manager's line manager.



## 4.2 Internal & external meeting rooms

Ref:	Expenses type	Policy note	Employees
4.2.1	Meetings – Internal meeting rooms	Meeting rooms should be booked wherever possible at a Network Rail location, including: <ul style="list-style-type: none"> <li>• Any Network Rail offices other than your immediate location</li> <li>• Westwood leadership development centre (based in Coventry)</li> <li>• Any Network Rail managed station</li> <li>• Network Rail maintenance and safety training centres (Larbert, Paddock Wood, Bristol)</li> <li>• Network Rail signaling training centres</li> </ul>	All
4.2.2	Meetings – External meeting rooms	If there are no suitable Network Rail meeting rooms or training centres available for a meeting, you must also consider holding the meeting at the office of a third party (such as a train operator, stakeholder etc.) if it is appropriate to do so.  If all other options have proved unworkable, then external meeting rooms can be booked through Capita, although the booker <b>must</b> consider an alternative date before using an external meeting room. As the room booker, it is your responsibility to demonstrate that you have exhausted all Network Rail locations before booking a room through Capita.	All
4.2.3	Meetings – Payment	Costs will be settled by Capita and invoiced back to Finance Shared Services who will reallocate to cost centres. Conferences should not be paid directly to the venue. Employees must not use purchasing cards or purchase orders.	All

## 5.0 Business expenses

Ref:	Expenses type	Policy note	Employees
5.0.1	Business expenses - Breakfast	Where an employee is working at least five miles away from their normal place of work <b>and for at least five</b> hours, the cost of breakfast may be reimbursed free of tax provided it was not practical to have breakfast before leaving home. Practical for this purpose means leaving home before <b>0600</b> hours. In all cases reimbursement is subject to a maximum limit of £5. Breakfast costs may also be reimbursed following an overnight sleeper journey, or where an employee has been called out during the night and they work past 6am. Breakfast <b>must not</b> be claimed where an employee leaves home after <b>6am</b> under any circumstance. Where breakfast is not available in a hotel/B&B the employee may claim up to £5	All
5.0.2	Business expenses - Lunch	We will make a reasonable contribution towards the cost of lunch, up to a maximum of £6, when an employee is working at least five miles from their normal place of work for a minimum of five hours, and they haven't had the same opportunity to prepare lunch as they would normally do when working at their normal place of work. The most common examples are when staying in a hotel the night before or leaving home earlier than on a normal working day. This will be reimbursed free of tax if lunch is not provided at the temporary place of work.	All
5.0.3	Business expenses - Meals at meetings	All meals at meetings must be capped at a maximum £5 per person.  For corporate offices, where a corporate caterer is present, must be procured via the corporate caterer using the <a href="#">e-catalogue for working lunches</a> .  For other locations, where separate arrangements apply, all catering requirements in respect of a Team Lunch for working meetings must be procured via a company purchasing card, completing the request form, which is available on the <a href="#">How do I buy guide</a> on connect.  A Director must approve Team Lunches where all team members are based on-site.	All

**Note:** If you are working in another building and have the opportunity to do what you would normally do in your base work location, i.e. buy or make breakfast/lunch then we would not expect you to submit an expenses claim just because you are working in a different location. Should you normally purchase lunch in your home location you would be expected to fund the same amount when working away from your main location and only claim back the difference.

**Note:** For claims overseas, the subsistence allowance remains the same and needs to be converted to the currency of the country you are incurring expenses in.

Ref:	Expenses type	Policy note	Employees
5.0.4	Business expenses – evening meals	<p>Where an employee is working at least ten miles away from their normal place of work <b>and</b> will not reach home before 21.00 hours, the cost of an evening meal not exceeding <b>£25</b> will be reimbursed. The meal must also be taken at least five miles from the normal place of work or ten miles from home.</p> <p>If taken in a hotel where the employee is staying overnight, the evening meal up to a maximum of £25 should be added to the hotel bill rather than claimed on expenses, (<b>see also section 4.1.3 on “Hotels – Evening Meal”</b>).</p> <p>(To include food, room service charge if applicable, and soft drinks only - no alcoholic drinks)</p>	All <b>See reasonable adjustments for employees with requirements under religion</b>
5.0.5	Business expenses - Professional functions	Expenses incurred in paying to attend functions of professional institutions and other such business functions will be reimbursed free of tax only where the attendance is in an official capacity and is authorised in advance by a Director and where reasonable. This does not include the hire or purchase of dinner dress.	All
5.0.6	Business expenses - Professional subscription/ membership	<p>One professional subscription per annum may be reimbursed free of tax for an employee where membership is agreed to be relevant to their post or their personal development. A second subscription may be reimbursed in exceptional circumstances where it is a specific requirement of the job and approved by a Director. Joining and registration fees are not reimbursable.</p> <p>Charitable/political donations etc. will not be made</p>	All
5.0.7	Business expenses – Business telephone calls	The original itemised telephone bill (home phone or personal mobile) must be presented in support of an expenses claim for business calls made from home. This applies for Supervisors on call, those whose base location is home, and those employees who are authorised to work from home by their line manager and who do not have access to a company mobile phone. All business calls must be highlighted and the original bill will be retained by Network Rail. Any reimbursement of rental charges for those on call and where specifically authorised will be taxable, but itemised calls are treated as non-taxable. Reimbursement for phone cards will not be made.	All

Ref:	Expenses type	Policy note	Employees
5.0.8	Business expenses – Mobile phones company issue	<p>The company's appointed agent will issue only standard model telephones. There will be no reimbursement for mobile phones purchased outside of this system. Where a mobile phone has been issued, costs of all private calls will be reimbursed by the individual. This is normally achieved through payroll deduction.</p> <p>The Company's <a href="#">policy</a> on Company Mobile phones can be found on Connect</p>	All
5.0.9	Business expenses - Personal mobile phone	<p>Reimbursement will be made for business calls made on employees' own mobile phones. An original itemised bill must be presented with the relevant calls highlighted. If high usage develops a company mobile may be issued.</p>	All
5.0.10	Business expenses - Staff rewards/ gifts and welfare	<p>Managers wishing to reward employees must not purchase vouchers or gifts.</p> <p>Recognition for reward must be discussed with their HR Business Partner and Group Tax.</p> <p>Following reclassification and managing public money, the purchase of flowers is <b>no longer</b> permitted under any circumstances, except under the arrangements of the Death in Service policy.</p>	All
5.0.11	Business expenses - Business entertaining	<p>There should be a clear business objective behind the reason to entertain. Full details of those present, their employers and the purpose of the entertainment are to be provided by the claimant to establish a claim; otherwise the claim will be rejected.</p> <p>All employees offering or receiving corporate hospitality in excess of £15 should create a submission on iEthics See the Gifts and Hospitality policy for more details: <a href="http://connectdocs/NetworkRail/Documents/CorporateServices/Legal/CorpHospitalityPolicy.pdf">http://connectdocs/NetworkRail/Documents/CorporateServices/Legal/CorpHospitalityPolicy.pdf</a></p> <p>Business entertainment arises when one or more of those present is not employed by Network Rail. The number of Network Rail employees should normally not exceed the number of guests and should be strictly limited to essential personnel only.</p> <p>Business entertainment must be commensurate with business circumstances.</p>	All

Ref:	Expenses type	Policy note	Employees
5.0.12	Business expenses - Staff entertaining	<p>Staff entertainment of Network Rail employees by other Network Rail employees is not a reimbursable business expense other than in exceptional circumstances. In all such cases, entertaining of Network Rail employees requires the specific approval of a Director and may result in a tax liability on individual participants. Full details of those present and the purpose of the entertainment must be provided by the claimant to establish a claim, otherwise the claim will be rejected. Under no circumstances must alcohol be claimed as part of business entertaining</p> <p>Team development/building does not fall within this category and any such claims will be rejected.  <b>Please refer to section 6.0.5.</b></p>	All
5.0.13	Business expenses – Long service & retirement presentations	<p>In all cases there should be no claim made in respect of long service and retirement awards and presentations which are outside of the agreed policy.</p> <p>For further details please refer to the <a href="#">Long Service Award Policy</a></p>	All
5.0.14	Meals & Parties	<p>Leaver meals and Christmas parties - Hospitality provided to colleagues using public funds is considered inappropriate. Therefore leaver meals and Christmas parties must be self-funded by employees and not claimed back through the expenses policy. Only where a meal is part of a long service award can the cost be reclaimed as per the long service policy. Any request for meals at meetings or events must be approved in advance by an executive band employee.</p>	All

Ref:	Expenses type	Policy note	Employees
5.0.15	Business expenses – Claiming alcohol through expenses	The claiming of alcohol through the business expenses policy is not permitted under any circumstances both through individual or group claims which <b>includes</b> when employees are attending organised events including overnight stays where dinner is provided.	All
5.0.17	Business expenses - Consumption of alcohol whilst on company business	Whilst an employee is on company business they <b>must not</b> consume alcohol under any circumstances.	All
5.0.17	Gratuities	Any gratuity given will be at the discretion of the employee. These costs will not be reimbursed	All

**Note:** Any consumption of alcoholic drinks must be in accordance with the drugs and alcohol policy. Click on the below link for the latest policy  
<http://connect/corporateservices/HRonline/Sickness/occupational-health/drugs-and-alcohol.aspx>

## 6.0 Conferences

Ref:	Expenses type	Policy note	Employees
6.0.1	Conferences - Approval	If you plan to hold a conference, whether it is with an internal (and/or) external audience, then approval must be sought in the first instance from your line manager, your budget holder and your functional director before agreement to undertake activity is made and any expenditure incurred. For major national conferences involving external audiences you should also seek the approval of the Head of Marketing and Campaigns.	All
6.0.2	Conferences - Speaking or Presenting	All external speaker and presentation opportunities must be approved by your line manager, your budget holder and your functional director, or route managing director, before agreement to undertake the activity is made. For major national conferences you should seek the approval from the Head of Public Affairs. For anything involving the media you should go direct to the Head of Media.	All
6.0.3	Conferences - Sponsoring	Turn the request down. In principle Network Rail does not sponsor any conference or event, including award ceremonies. If you feel there is an exceptional case for sponsoring a certain conference or event please submit a paper to the Head of Marketing and Campaigns outlining full event details and a business justification for spending public money. This will then be reviewed by the DfT and Network Rail Group Finance. Never agree to sponsor events before you have received approval from the Head of Marketing and Campaigns.	All
6.0.4	Conferences - Abroad	Attendance at any conference or seminar that is held abroad needs to be approved and signed off by a member of the Executive Committee.	All



Ref:	Expenses type	Policy note	Employees
6.0.5	Conferences, Team engagement days and Team building	<p>These activities should take place at a Network Rail corporate office, at Westwood, or at a Network Rail training centre.</p> <p>These days need to be planned in advance in order to ensure that an appropriate meeting room is available at a Network Rail site. Additionally, activities such as paint balling, cooking courses, outdoor pursuits etc. are against company policy and must not be booked under any circumstances.</p> <p>If you feel there are exceptional circumstances approval must be sought in writing from a member of the Executive team.</p>	All
6.0.6	Conferences - Award ceremonies	<p>If you are invited to attend an awards event please refer to the <a href="#">policy on gifts and hospitality</a> for guidance.</p> <p>If you wish to purchase a ticket(s) for an awards event you must have line manager, budget holder and functional director approval before any expenditure is incurred. There must be a clear, justified business reason for attendance i.e. you must be shortlisted. Under no circumstances should Network Rail be paying for partners or non-Network Rail employees to attend.</p> <p>If you have been invited to a conference or an awards event by a third party because of your position in Network Rail you should register this on iEthics.</p> <p>As a public company, we need to be mindful of how we spend taxpayers and fare payers money so please think carefully about whether this spend is justified.</p> <p>For any queries you should contact the Marketing Services team.</p> <p>If you feel there are exceptional circumstances to not comply with the above, approval must be obtained from a member of the Executive team.</p>	All

Ref:	Expenses type	Policy note	Employees
6.0.7	Paying to enter an award	<p>You may pay to enter an award category if the fee is under £200 (excluding VAT) as long as you have line manager and budget holder approval.</p> <p>If the fee exceeds £200 (excluding VAT) you must obtain approval from your line manager, budget holder and functional director, and submit an email stating the business justification and a clear benefit for Network Rail to enter this particular award to <a href="mailto:awards@networkrail.co.uk">awards@networkrail.co.uk</a>. This will be reviewed by Central Marketing and Group Finance who will respond within 5 working days to confirm if this has been approved. Never submit an entry without approval.</p> <p>If you feel there are exceptional circumstances to not comply with the above, approval must be obtained from a member of the Executive team.</p>	All

## Reasonable adjustments

As a diverse and inclusive organisation, the following reasonable adjustments have been made for the groups below only:

Ref:	Expenses type	Policy note	Employees
3.1.2	Rail – First Class	Disabled employees with a blue badge, will be allowed to travel first class where required to enable the facility of refreshments to be provided. Disability railcards may be used to purchase train tickets for companions required to travel with a disabled employee	See general note
3.2.1	Car – Business mileage rates	For those employees who hold a blue badge the limit on fuel rates will be in line with revenue recommended rates of 45p per mile up to 10,000 miles and 25p thereafter. The car <b>must</b> have a current MOT certificate if more than 3 years old and must be roadworthy. It <b>must</b> also be covered by an insurance policy authorising business use and must evidence of this must be presented to your line manager before any claim is to be made, otherwise payment will be declined	See general note
3.3.3.	Taxis	Wherever practical employees are required to use public transport however the following employees should be encouraged to use a taxi if required and other forms of public transport are not practical whilst on company business <ul style="list-style-type: none"> <li>• Disabled employees</li> <li>• Heavily pregnant employees with heavy/bulky luggage</li> <li>• Where an employee is travelling alone and it is safer to travel by taxi</li> </ul>	See general note
4.1.2	Hotels	When making bookings Capita should ensure disabled employees are provided with an accessible hotel room	See general note
5.0.4	Evening meals	For employees who are <b>at least</b> ten miles away from their workplace <b>and</b> not at home, <b>and</b> are unable to eat after 2100hrs or due to religious beliefs are not permitted to eat either before 2100hrs or after sunset they may claim an evening meal up to the value of £25	Multi faith

**General note:** From 2010 onwards anyone who fits the definition of disability under the Equality Act 2010 must not be discriminated against in employment or when accessing goods or services.

Where additional expenses are incurred for disabled staff in relation to their disability and while undertaking business activities these will be reimbursed by Network Rail. The limits of this reasonable adjustment should be discussed with the employee's line manager in advance and reviewed on a regular basis.

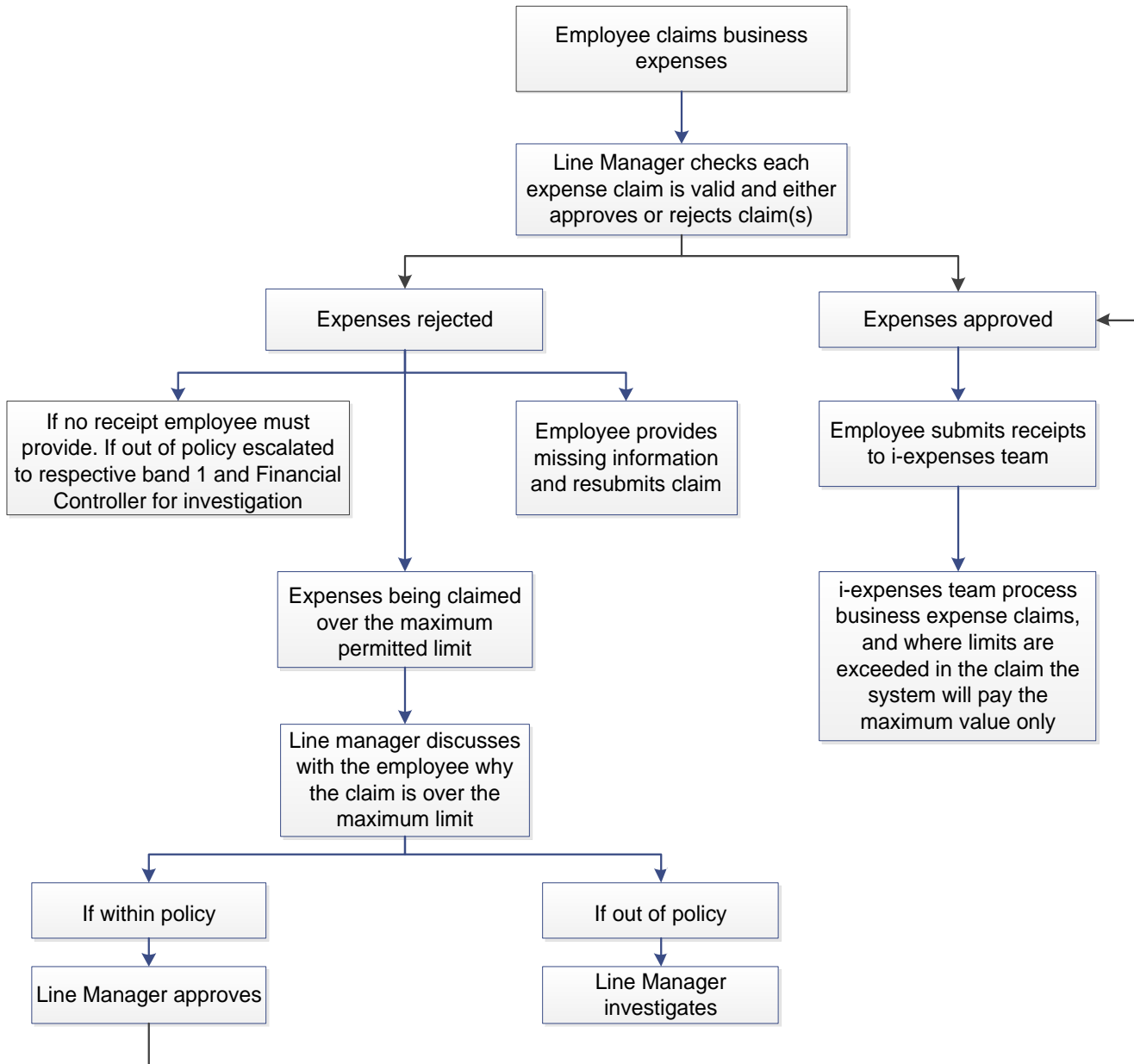
## Appendix A

In the implementation of this policy we will be mindful of our commitments to diversity and inclusion as set out in our [‘Equality, Diversity and Inclusion Policy’](#) and make adjustments for disabled staff in line with our [Reasonable Adjustment Policy](#)

## Appendix B – Roles and Responsibilities

Role	Responsibility
Team Organiser	To communicate the policy and any future changes to their team(s)
Employee	Claim expenses in line with the policy and ensure all supporting documentation is provided to line manager
Line Manager	Check, challenge (where appropriate) and approve all expense requests in line with the policy and ensure each claim has supporting documentation and receipts <b>before</b> approving. <b>(See appendix G)</b>
Finance shared service (i-expenses)	Process all approved expenses claims and provide regular analysis. Undertake regular audit checks of expense claims
Reward & Benefits	Act as policy owners and ensure the policy reflects any fluctuations in claim limits based on market data or legislation changes on an annual basis. Also to monitor claims including those out of policy and provide reporting back into the business
Group tax	Provide advice and guidance around expenses taxation and also to own the PSA settlement
HR Leadership Team / Executive committee	Approve and sign off all policy changes
Trade Unions	Consult all future changes with each union
Financial Controller	Monitor and report on expenses spend
Corporate communications	Provide SME advice around communicating the policy and future changes

## Appendix C – Roles and Responsibilities – flow chart



## Appendix D – Grades covered within the expenses policy

- Role clarity bands 1-8
- Controller grades 1-4
- Directors and Executive directors
- Executive band
- Electrical controllers grade 1-7
- MG3 & MG4
- MJS5 & MJS 6
- MGS5 & MGS 6
- Signaller grades 1-10
- Signalling supervisor grades 4-10
- Contractors & Agency Staff

**Note:** The NR Business Expenses & Travel Policy applies to those NR employees who were covered by the previous version of this policy (dated October 2012).

The exceptions to this are those employees who transferred to Network Rail under TUPE and where their current Contracts of Employment do not provide for such amendment. In such cases, existing policies will continue to apply until changed through the normal collective bargaining arrangements, or by operation of law. This includes those employees who are on old BR clerical grades.

## Appendix E – Useful links

Document	Link
Drivers Handbook	<a href="http://connectdocs/NetworkRail/Documents/Communities/NDS/Drivers-handbook/Drivers%20Handbook.pdf">http://connectdocs/NetworkRail/Documents/Communities/NDS/Drivers-handbook/Drivers%20Handbook.pdf</a>
Drugs & Alcohol policy	<a href="http://connect/corporateservices/HRonline/Sickness/occupational-health/drugs-and-alcohol.aspx">http://connect/corporateservices/HRonline/Sickness/occupational-health/drugs-and-alcohol.aspx</a>
Mobile phone policy	<a href="http://connect/CorporateServices/InformationManagement/ServicesProvidedByIM/MobilePhones/Default.aspx">http://connect/CorporateServices/InformationManagement/ServicesProvidedByIM/MobilePhones/Default.aspx</a>
Catering policy	<a href="http://connect/CorporateServices/ContractsAndProcurement/HowToBuy/Catering.aspx">http://connect/CorporateServices/ContractsAndProcurement/HowToBuy/Catering.aspx</a>
Corporate hospitality policy	<a href="http://connectdocs/NetworkRail/Documents/CorporateServices/Legal/CorpHospitalityPolicy.pdf">http://connectdocs/NetworkRail/Documents/CorporateServices/Legal/CorpHospitalityPolicy.pdf</a>



## Appendix F – Approvals matrix

### **Authorising claims**

Before approving any expenses claim as a line manager **you must** ensure the claim meets the policy requirements and that the employee has submitted a valid receipt. Where there is no receipt submitted the expense claim **must not** be approved until a valid receipt is produced.

### **Monitoring compliance**

The Reward team and Finance shared service team will regularly monitor compliance of the policy and will report any instances of policy breach to the relevant senior manager of the approver

### **Independent checking/validation of submitted expenses**

Finance shared services will provide validation of submitted expenses prior to payment being made

### **Reporting breaches of policy**

In the unlikely event of any policy breach these will be reported back to the Reward team who will submit the breach to a senior manager of the approver. Policy breaches will also be reported back to group finance

### **Enforcing policy**

The policy claim limits will be held within i-expenses and reporting of any potential breaches of this policy will be recorded and reported to the reward team

### **Recovering out of policy expenses.**

Should there be any payments made which are outside of the business expenses policy, Network Rail reserve the right to recover any additional payment from the employees pay

## Appendix G – RACI Chart

Decision	Team Organiser	Employee	Line Manager	FSS i-expenses	Reward & Benefits	Group Tax	Ex-Com	HRLT	Trade Unions	Financial Controller	Corporate Communications	GBS Payroll
Policy changes				C	C	C	RA	R	C			
Communicate Policy	I		I		I		I	I	I		I	
Claim business expenses		RA										
Challenge expenses when out of policy			RA	RA	RA	I				I		
Approve expenses in line with policy			RA									
Process expenses within policy				RA	I	I				I		
Audit checks of out of policy requests				RA								
Report out of policy claims				RA	I					I		
Review and action out of policy claims		I	I		RA	I		I		I		
Recover out of policy claims (if applicable)		C	I		A							R
Provide reporting back to business					RA	I	I	I		I		
Provide SME expertise around expenses				I	C	RA						

### Key:

- **R**esponsible : Those responsible for the performance of the task.
- **A**ccountable : Those who assist completion of the task.
- **C**onsulted : Those whose opinions are sought; and with whom there is two-way communication.
- **I**nformed : Those who are kept up-to-date on progress; and with whom there is one-way communication.