Business Travel & Expenses Policy and Procedure

Version 7.8
Owner: Head of Reward and Benefits
Approved by: National HR Director

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1. Overview

1.1 Policy Statement

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

Items and activities which are not specified in this document are out of scope of this policy but may be referenced in other specific policies. Links to specific policies in this case will be made available via hyperlink.

In order, to keep our travel and meeting method costs 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. All employees have a duty to minimise all business expenditure.

1.2 Scope

This policy applies across the whole of Network Rail, with the exception, of those employees who transferred to Network Rail under TUPE (including former IMCs) 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. The duty to make reasonable adjustments for any disabled employees under these contracts still applies. Employee grades covered within the expenses policy:

- Role Clarity Bands 1-8
- Controller Grades 1-4
- Directors and Executive Directors
- Executive Band (EGU)
- Electrical Controller, Grades 1-7
- MG3 & MG4
- MJS5 & MJS 6
- MGS5 & MGS 6
- Signaller Grades 1-10
- Signalling Supervisor Grades 4-10
- Contractors & Agency Staff

1.3 Hotel and Travel Bookings

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

Rail Warrants must only be issued in exceptional circumstances.

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

You will find the relevant contact details below:

Website: https://www.agiito.com/

Network Rail Online Booking tool:
https://irisonline.capitatravelandevents.co.uk/en/network-rail/

Help & Support
If you have any queries or questions relating to your travel booking or you need to make a booking offline, please contact the Agiito team as follows:

Network Rail Travel team email: networkrail@agiito.com

Taxi Booking ‘CMAC’ Email: bookings@cmacgroup.co.uk

Agiito core hours are: 9:00am - 5.30pm Monday to Friday. Out of hours 24/7 emergency support is available outside of these hours, please use the dedicated number:

Tel: 0330 390 0011 - 24 hours, 7 days a week.

Option 1 - Online Support
Option 2 - Hotel accommodation (nine people or below) & rail
Option 3 – Air & other travel services
Option 4 – Venue find, meetings & events
Option 5 – Group bookings (10 or more people)
Option 6 - Taxi (or phone 0151 666 0683)

If you have any feedback on any aspect of the travel service provided, please email Agiito’s dedicated customer care team at: Customerfeedback@agiito.com

1.4. Expense Claims

All expense claims **must** be supported by itemised receipts clearly showing the expenditure made, which must be submitted to the iExpenses team, prior to payment. Failure to provide receipts will result in 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. Claims should be made within three months from the date of the expense incurred. Receipts can be sent via post, email or by downloading the 'MyExpenses' app from the App Catalogue. Audits are carried out on expense claims in order, to ensure compliance.

Please ensure you keep a copy (photocopy or photograph) of any original receipts posted to the iExpenses team.

Postal receipt submissions should be sent in envelopes with a window so that the barcode on the submission sheet can be clearly seen.

Please do not put more than one claim in an envelope. Double stuffing the envelopes may result in receipts being lost and claims not being closed out to payment.

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

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

1.5 Group claims

One employee can make a claim for reimbursement of expenses incurred by a group of employees, e.g., where one employee covers the cost of evening meals when travelling for business. The claim must include the following:

- Full names of those in attendance
- Employee numbers
- Usual place of work location for each employee in attendance
- A valid itemised receipt
- The value of the total claim must not exceed the claim limit for a single claim when multiplied by the number of attendees

For any employee normally based in the location where the meal was consumed, they are not permitted to claim.

Where the manager approving the claim is part of the expense claim, approval must be provided by the manager's line manager.

1.6 Out of Pocket Expense

Employees are only entitled to claim for expenses that would if not reimbursed, would cause the employee to be out of pocket. Expenses are not a bonus or a form of renumeration.

When submitting expenses, you should only claim the difference between your normal costs and the additional costs arising from the expenditure that was required to enable you to undertake the business activity. For example, if driving to a meeting, you should only claim the difference between your normal commute and the additional mileage.

1.7 Fraudulent Claims

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 appears fraudulent will be investigated by a senior manager and may result in disciplinary action.

2. Procedure

2.1. Travel Hierarchy

All employees have a duty to minimise all business expenditure.

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. Below is a list of options to consider before incurring travel expenses:

Hierarchy	
Elimination	• Is the meeting necessary? • Is the meeting necessary at that frequency? • Is the meeting allowed under the policy? • How long is the meeting vs the travel distance? (Travel to internal meetings only where the meeting exceeds 2 hours)
Technology	• Can the meeting be run via technology: Microsoft Teams or conference call?
Re-arrange	• Can you move the location of the meeting to reduce the overall travel bill for the company?
Booking Behaviour	• Can you change the meeting time to avoid travelling at peak times? For example, meetings starting after 10am? • Can you fix the time of your outward journey to take advantage of cheaper fares?
Plan	• 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
Reason	• Do you have an acceptable reason for not selecting a fixed ticket? These will • be tracked by NR for audit and Value for Money purposes – Can you really justify the anytime return?

2.2. 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.

Where 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.

Executive Band: Roles graded above band 1

Safeguarded Travel: Eligible employees for safeguarded travel facilities are those who were working for the railway, as of 31st March 1996 and were TUPE transferred into 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:	Expense type	Pre- booked/ Reimbursed	Policy note	Employees the policy note applies to
3.1.1	Rail - Standard class travel	Book Via Agiito portal	All rail travel should be standard class (except where 3.1.2 applies) and tickets should be ordered at least 7 days in advance to obtain the cheapest possible fare. Rail should be the preferred choice of travel where practical. Please select E-ticket whenever possible. This is sustainable ticket option as well as will save Network Rail on ticket fulfilment fees.	All
3.1.2	Rail - 1st class travel	Book Via Agiito portal	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 or for single occupancy on sleeper trains (see reasonable adjustments section and 3.1.3 for travel on sleeper trains).	All
3.1.3	Rail - Sleeper	Book Via Agiito portal	For journeys exceeding three hours each way, employees can use the sleeper train where available as an alternative to air travel. This should only be used if it is a more cost-effective option. Where standard class with single occupancy is not available, first-class travel on sleepers may be booked to obtain single occupancy.	All
3.1.4	Rail - Purchasing cards	N/A	Company purchasing cards must not 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	Book Via Agiito portal	Eurostar can be booked online on Network Rail Travel Booking tool, flights section. International Rail is currently available offline only.	All
3.1.6	Rail - Safeguarded travel	N/A	Employees who receive Safeguarded Travel must note that it is for residential and leisure use only, and must not be used for business/duty travel. This applies to all rail travel (domestic and overseas) and underground travel.	Employees who receive safeguarded travel
3.1.7	Rail - Season tickets	Book Via Agiito portal	Where a season ticket is the most cost-effective ticket type, and it is used purely for legitimate business travel only, then a season ticket must be used, using Business Travel. This includes if the business requires you to temporarily work at a Network Rail location that is not your normal place of work. 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 before purchasing. Season tickets for 'normal commute' journeys, i.e. those for travel from home to the usual workplace are not 'business expenses or business travel'. See 'Season Ticket Policy' for further assistance Note: Temporary workplace generally means a place where an employee attends for the purpose of performing a task of limited duration or a temporary purpose.	All

3.1.8.	Rail – Delay Repay process	N/A	Whenever your train or journey is delayed upon travelling on a ticket paid for through the Agiito system, you can claim compensation directly with Train Operation company (TOC). Please visit their website for claims process details. Centralised compensation claims process will be reinstated when TOCs have agreed on industry wide code of conduct for corporate Rail Delay compensation claims.	All
3.1.9	Rail Ticket Refunds	N/A	Flexible tickets such as Anytime and Off-Peak are refundable. If you booked your ticket online, please log on to online booking tool, go to “My Account”, “My bookings”, select the ticket you want to cancel and request cancellation. If you booked your ticket offline, please email railadmin@agiito.com and request cancellation providing your booking reference number. The team will process for a refund (minus the cancellation charge). NB: Uncollected Anytime and Off Peak ‘Tickets on Departure’ can be processed automatically by Agiito, however for E-tickets cancellation must be requested before departure date. If you've already collected your Ticket on Departure tickets and wish to apply for a refund, send them to the team by post at the following address: Agiito Rail Team Meridian Court Stanier way Wyvern Business Park Derby DE21 6BF Once the team have received your tickets, they will process them for refund (minus the cancellation charge).	All

3.1.10	Advance Rail ticket Exchanges	Book Via Agiito portal	Advance Rail tickets can be exchanged online. All tickets are subject to an industry £10 administration fee per ticket, in addition to an Agiito administration charge. Tickets exchanged should be of equal cost or more than the original tickets. No refund will be provided for the difference between the two ticket costs if the exchanged tickets are less than the original booking. Only 'Advance' tickets can be exchanged for a new date or time. The new booking must be rebooked before the date and time of travel noted on the original booking. If you have already printed or collected your original ticket(s) from your onsite office or train station ticket printer then we will need the original tickets to be sent back to Agiito via a secure	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. Visit the Road Fleet page for information on vehicle ordering, short-term hire, fuel cards and more.

Ref:	Expense type	Pre-booked/ Reimbursed	Policy note	Employees the policy note applies to
3.2.1.	Car - Private	iExpenses	A privately-owned car must have a current MOT certificate if it is more than three years old and must be roadworthy. It must also be covered by an	All employees

	vehicle including employees with car allowance		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. 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 rates are **30p** per mile for the first 10,000 miles then **15p** 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.	using their, personal car for business travel only
3.2.2.	Car - Company car fuel	iExpenses	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: https://www.gov.uk/government/publications/advisory-fuel-rates 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. If, as part of your normal commute into work you drive you should deduct the normal commute mileage from your business expense claim.	All employees who have, a company car

3.2.3.	Car - Car hire	**Pre-booked via RS Road Fleet**	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. This must be pre-authorised by your line manager. Hire car vehicles need to be refueled 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, fuel costs can be claimed back via expenses.	All
3.2.4.	Charges - Congestion charges	iExpenses	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 3.2.5 A receipt **must** be submitted when making a claim for congestion charges.	All
3.2.5.	Charges - Traffic	N/A	To ensure prompt payment of fines, the 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
3.2.6.	Charges - Road and Bridge tolls	iExpenses	The company will reimburse road toll charges where these are incurred as the result of a business journey. Please check for the locations of Road and Bridge tolls ahead of any journey, and what payment method they accept (cash, contactless, auto-pay via ANPR)	All

3.2.7.	Charges - Car parking	iExpenses	The company will reimburse car parking charges where these are incurred, as a result, of a business journey.	All
3.2.8.	Car maintenance	N/A	Please refer to the road fleet site for details on car maintenance: https://networkrail.sharepoint.com/sites/myconnect/routeservices/Pages/Road- Fleet-2019.aspx	All

3.3. Other transport

Ref:	Expense type	Pre-booked/ Reimbursed	Policy note	Employees the policy note applies to
3.3.1.	Other transport - Bus/ Tram	iExpenses	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). For London bus travel, Oyster Pre-Pay represents the most cost-effective means of purchasing bus tickets (See section 3.3.2).	All
3.3.2.	Other transport - London underground London buses & Barclays cycle hire	iExpenses	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. 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. 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 **always** wear a helmet.	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	Book via Agiito Portal/CMAC in advance	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 (for taxation purposes this is any time after 9pm and this occurs irregularly) 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. Wherever practical, taxis must be pre-ordered and booked through CMAC online booking tool, available via Agiito travel portal.	All

3.4. Air

Ref:	Expense type	Pre-booked/ Reimbursed	Policy note	Employees the policy note applies to
3.4.1.	Air - Economy class	Book Via Agiito portal	Economy cabin class travel is to be booked for all business journeys involving air travel. UK (Domestic) air travel should only 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: - • minimum of 7 days for domestic or European flights. • minimum of 14 days for long haul flight. 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.	All

3.4.2.	Air - Business class travel	Book Via Agiito portal	Economy class travel is to be used for all business journeys, except Executive Band employees 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, prior to the booking being made.	Executive Band & employees with approval from functional Director
3.4.3.	Air - International travel	Book Via Agiito portal	Low-cost carriers should be utilised where practical, and Economy class used except under section 3.4.2.	All
3.4.4.	Air - Travel notes	Book Via Agiito portal	Baggage and seating, airport parking and Visas can be booked via Agiito. 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. **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. **Passports:** 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.	All
3.4.5	Air - Foreign currency	iExpenses	Currency and Travelers 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 www.travelex.co.uk will be used.	All

3.5 Fatigue Management

The Company is committed to the safety of its employees and passengers. A new Fatigue Standard has been introduced which may result in some additional expenditure from time to time. Where this occurs, all fatigue management expenses must be reported for tax purposes and are when an individual may be able to claim expenses on their normal route to/from work, for example where it has been deemed that an individual is unfit and unsafe to drive due to fatigue and it is determined that public transport/a taxi is required as an alternative.

This would be on a one-off basis, would need to be agreed by the individual's line manager and must be relating to a safety mitigation cited in a Fatigue Risk Management Plan (FRMP).

Note: Due to our commitment to managing fatigue risk effectively, there may be some unusual instances (which must be reported for tax purposes) in which an individual may be able to book accommodation within the distance limitations stipulated in the policy. This would be on a one-off basis, would need to be agreed by the individual's line manager and must be relating to a safety mitigation cited in a Fatigue Risk Management Plan (FRMP). Visit the Fatigue Reduction site for more information.

4.0. Hotels, Bed & Breakfast & Meeting rooms

4.1 Hotels

Ref:	Expense type	Pre-booked/ Reimburs	Policy note	Employees the policy note applies to
4.1.1.	Hotels - General	Book Via Agiito portal	Hotels must not 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. Hotels should not be sought on the basis that they offer personal points. If it is not possible to book a preferred hotel in the Agiito Travel and Events Portal, an alternative hotel may be booked where it is offered in the portal.	All
4.1.2.	Hotels - Evening meal	Book Via Agiito portal	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 **under any** circumstances), up to a maximum of **£25** per night, onto the final account. Agiito 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
4.1.3	Incidental Overnight Expenses	iExpenses	Incidental overnight expenses are personal expenses incurred by an employee whilst travelling overnight on business. Examples of incidental expenses are: • buying newspapers • paying for laundry • phoning home The rate is **£3** per day.	All

4.1.4.	Accommodation Subsistence Relatives/ Friends	N/A	Employees **must not** 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, employee number and work location of those employees you are claiming for, and the total claim must not exceed the meal limits set 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:	Expense type	Pre-booked/ Reimbursed	Policy note	Employees the policy note applies to
4.2.1.	Meetings – Internal meeting rooms	Book using Condeco	Meeting rooms should be booked wherever possible at a Network Rail location, including: • Any Network Rail offices other than your immediate location • Westwood leadership development centre (based in Coventry) • Any Network Rail managed station • Network Rail maintenance and safety training centres (Larbert, Paddock Wood, Bristol) • Network Rail signalling training centres	All

4.2.2.	Meetings – External meeting rooms	Book Via Agiito portal	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 Agiito, although the booker **must** 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 Agiito. External meeting space can be booked online via Agiito booking platform, "arrange a meeting". You can choose how you want your booking to be managed: • Agiito to manage: If you don't have a venue in mind or require Agiito support with your booking, this will take you straight through to the booking form for our teams to support. • Self manage: Ideal for smaller meetings, allows you to send enquiries and liaise directly to the venue.	All
4.2.3.	Meetings – Payment	N/A	Costs for external meeting space will be settled by Agiito Travel and Events which will be invoiced to the company and then allocated out to the correct cost center by Group Finance, Accounting Services. Conferences should not be paid directly to the venue. **Employees must not use purchasing cards or purchase orders to book external meeting spaces.**	All

5.0. Business expenses

Ref:	Expense type	Pre- booked/ Reimbursed	Policy note	Employees the policy note applies to
5.0.1.	Business expenses - Breakfast	iExpenses	Where an employee is working at least five miles away from their normal place of work and for at least five 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 **6am**. 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 **must not** be claimed where an employee leaves home after 6am under any circumstance. Where breakfast is not available in a hotel/B&B the employee may claim up to £5. 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 then you should not submit an expenses claim just because you are working in a different location.	All
5.0.2.	Business expenses - Lunch	iExpenses	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 at least 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. 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 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.	All

5.0.3.	Business expenses - Meals at meetings	iExpenses	All meals at meetings in Network Rail offices 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 e-catalogue for working lunches. 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 How do I buy guide on connect. A Director must approve team lunches where all team members are based on-site.	All
5.0.4.	Business expenses – evening meals	i-Expenses	Where an employee is working at least five miles away from their normal place of work **and** will not reach home before **9pm**, the cost of an evening meal not exceeding **£25** will be reimbursed. The meal must also be consumed at least five miles from the normal place of work or ten miles from home. If consumed 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, **(see also section 4.1.2 on "Hotels – Evening Meal").** (To include food, room service charge if applicable, and soft drinks only - no alcoholic drinks)	All – **See Reasonable adjustments for employees with requirements under religion**

5.0.5.	Business expenses - Profession al functions	i-Expenses	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	i-Expenses	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. For details on other financial support available for pursuing educational and professional qualifications, please review the Higher Education policy. Charitable/political donations etc. will not be made.	All
5.0.7.	Business expenses – Profession al fees: Books	i-Expenses	Books can only be expensed if it is agreed by your line manager in relation to Higher Education Sponsorship. Please review the policy for more information and where this applies.	All
5.0.8.	Business expenses – Business telephone calls	i-Expenses	Employees should use a company issued telephone or the internet when making business calls. Where this is not possible, and a call must be made using a personal phone, reimbursement will be made for business calls. 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.	All

5.0.9.	Business expenses – Mobile phones company issue	N/A	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. The Company's policy on the use of Company Mobile phones can be found on MyConnect.	All
5.0.10.	Business expenses - Personal mobile phone	i-Expenses	Employees should use a company phone or the internet when making calls. Where this is not possible, and a call has, to be made using a personal phone, reimbursement will be made for business calls. An original itemised bill must be presented with the relevant calls highlighted. If high usage develops a company mobile may be issued.	All
5.0.11.	Business expenses - Staff rewards/ gifts	N/A	All staff rewards should follow our Recognition framework. Please contact your local HR Business Partner for information.	All
5.0.12	Business expenses - Business Entertaining	i-Expenses	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. Business entertainment must be commensurate with business circumstances. 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. All employees offering or receiving corporate hospitality in excess of £15 should create a submission on iEthics See the Gifts and Hospitality Policy.	All

5.0.13.	Business expenses - Staff entertaining	i-Expenses	Staff entertainment of Network Rail employees by other Network Rail employees is not a business expense and therefore may not be claimed under this policy. 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. Team development and team building does not fall within this category and any such claims will be rejected. **Please refer to section 6.0.5.**	
5.0.14.	Business expenses – Long service & retirement presentations	N/A	Long service awards should be made in accordance with the Long Service Award Policy.	All
5.0.15.	Meals & Parties	i-Expenses (For long service award meal only)	Leaver meals and Christmas party expenditure is not a business expense and will **not** be reimbursed. Hospitality provided to colleagues using public funds is inappropriate. Therefore, leaver meals and Christmas parties must be self-funded by employees and not claimed back through the expenses policy. The only exception is where a meal is part of a long service award and the cost can be reclaimed as per the Long Service Award Policy. Any request for meals at meetings or events must be approved in advance by an executive band employee.	All

5.0.16.	Business expenses – Claiming alcohol through expenses	N/A	The claiming of **alcohol** through the business expenses policy is not permitted under any circumstances both through individual and group claims. This restriction applies 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	N/A	Whilst an employee is on company business, they **must not** consume alcohol under any circumstances.	All
5.0.18.	Gratuities/tips	N/A	Any gratuity given will be at the discretion of the employee. These costs will not be reimbursed.	All
5.0.19	Working Visa Applications	N/A	The payment for the application of Tier 2 sponsorship (the 'certificate of sponsorship') and the Immigration Skills charge will be made by Network Rail directly, where required for initiation or continuation of employment only. No other payments or reimbursements for Visas will be made by the company.	All

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.

Note: Any consumption of alcoholic drinks must be in accordance with the drugs and alcohol policy.

Note: Fatigue Management
Due to our commitment to managing fatigue risk effectively, there may be some unusual instances (which must be reported for tax purposes) in which an individual may be able to claim a meal on expenses within the distance limitations stipulated in the policy e.g., when an individual is required to work extended hours over a period when they would normally have a meal. This would be on a one-off basis, would need to be agreed by the individual's line manager and must be relating to a safety mitigation cited in a Fatigue Risk Management Plan (FRMP). Visit the Fatigue Reduction site for more information.

6.0. Conferences

Ref:	Expense type	Pre-booked/ Reimbursed	Policy note	Employees the policy note applies to
6.0.1.	Conferences - Approval	Pre-booked - see policy notes	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 from the communications team at mediarelations@netwokrail.co.uk	All
6.0.2.	Conferences - Speaking or Presenting	Pre-booked - see policy notes	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	N/A	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 contact the communications team at mediarelations@networkrail.co.uk 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).	All
6.0.4.	Conferences - Abroad	Book Via Agiito portal .	Attendance at any conference or seminar that is held abroad needs to be approved and signed off by a member of the Executive Committee. Travel and accommodation requirements must be booked in advance using Agiito.	All

6.0.5.	Conferences, Team engagement days and Team building	Pre-booked - see policy notes .	These activities should take place at a Network Rail corporate office, at Westwood, or at a Network Rail training centre. 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. If you feel there are exceptional circumstances approval must be sought in writing from a member of the Executive team.	All
6.0.6.	Conferences - Award ceremonies	Pre-booked - see policy notes	If you are invited to attend an awards event please refer to the Gifts and Hospitality Policy for guidance. The ticket fee should be covered by raising a requisition for a purchase order. Any accommodation and/or travel requirements should be booked via Agiito. If you wish to purchase tickets (up to two per nominee) 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. 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. **As a public body we must spend taxpayer's money in line with government policy guidelines and in a manner that represents value for money. Expenditure should only be incurred where it can be justified.** If you feel there are exceptional circumstances to not comply with the above, approval must be obtained from a member of the Executive team. **As a public body we must spend taxpayer's money in line with government policy guidelines and in a manner that represents value for money. Expenditure should only be incurred where it can be justified.** If you feel there are exceptional circumstances to not comply with the above, approval must be obtained from a member of the Executive team.	All

6.0.7.	Paying to enter an award	Pre-booked - see policy notes	You may enter an award category if the fee is under £200 (excluding VAT) as long, as you have line manager and budget holder approval. Costs associated with attending and entering awards (and their presentation ceremonies) must be raised on a requisition and covered by a purchase order as the preferred method of payment. If the fee exceeds £200 (excluding VAT) you must obtain approval, from your line manager, budget holder and functional director. If you feel there are exceptional circumstances to not comply with the above, approval must be obtained from a member of the Executive team. **As a public body we must spend taxpayer's money in line with government policy guidelines and in a manner that represents value for money. Expenditure should only be incurred where it can be justified.**	All
6.0.8	Paying to attend a conference	Pre-booked - see policy notes	An employee should always liaise with their line manager before attempting to pay to attend a conference. If the supplier is already registered on the Approved Supplier list, a purchase order should be raised to cover the cost. If the supplier is not on the Approved Supplier List the employee can ask for a one-off engagement to be arranged. A purchase order will still need to be raised to cover the cost for the event.	All

7.0. Reasonable Adjustments

Diversity and inclusion are core values of the Company, and in line with our responsibilities under s149 of the Equality Act 2010 (the Public Sector Equality Duty), the below outlines considerations to be taken, into account when approving expense activities.

For disabled employees, our obligations extend to making reasonable adjustments to enable individuals to carry out their role effectively. Reasonable adjusts should be discussed and agreed between the employee and line manager using the **reasonable adjustment discussion template**.

Ref:	Expense type	Policy note	Employees the policy note applies to
3.1.2.	Rail – First Class	Disabled employees may travel first class, where doing so would remove barriers to individuals fulfilling their role. Disabled Persons rail cards may be used to purchase train tickets for companions required to travel with a disabled employee.	See general notes
3.2.1.	Car – Business mileage rates	For disabled employees 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 used must have a current MOT certificate if more than 3 years old and must be roadworthy. It must also be covered by an insurance policy authorising business use and evidence of this must be presented to your line manager before any claim is to be made, otherwise payment will be declined.	See general notes

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 • Disabled employees • Pregnant employees with heavy/bulky luggage • Where an employee is travelling alone, and it is safer to travel by taxi	See general notes
4.1.2.	Hotels	When making bookings for disabled employees, Agiito will ensure accessible hotel rooms If it is necessary to ensure certain requirements are met, the employee is encouraged to contact Agiito directly e.g. to guarantee step free access to a hotel.	See general notes
5.0.4.	Evening meals	For employees who are working at least ten miles away from their workplace but will be home before **9pm, and** cannot eat before sunset due to their religious beliefs, they may claim an evening meal up to the value of £25.	Multi faith

General note: The Equality Act 2010 defines disability as a long term physical or mental impairment that has a substantial and adverse impact on a person's ability to carry out day to day activities. 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. Network Rail has a legal responsibility to make reasonable adjustments for disabled employees in order, to remove any barriers that prevent the fulfilment of their role.

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 reasonable adjustment regime should be agreed between the employee and their line manager in advance and reviewed on a regular basis. For support in this area, see the guidance available on HR Direct.

8. Appendices

Appendix A – Equality, Diversity and Inclusion

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 and guidance

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 **before** approving.
Finance Shared Service (iexpenses)	Process all approved expenses claims in line with policy 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
Group Tax	Provide advice and guidance around expenses taxation
HR Leadership Team	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 – Useful links

Document	Link
Drivers Handbook	Drivers Handbook Policy
Drugs & Alcohol Policy	Drugs and Alcohol Policy
Road Fleet information	Road Fleet Information Site (Vehicle ordering, short -term hire, fuel cards and more
Catering Policy	Buy Food and Catering Policy
Corporate Hospitality Policy	Corporate Gifts and Hospitality Policy
Fatigue Risk Management	Fatigue Reduction
Higher Education Policy	Higher Education policy.
Long Service Award Policy	Long Award Policy
Mobile phones and tablets	Business Mobile Phone and Tablet
Purchasing Card Policy	Purchasing Card Policy and Guidance for Use
Reasonable Adjustments Policy	Reasonable Adjustment Policy
Safeguarded Travel	Safeguarded Travel
Season Ticket Policy	Season Ticket Policy

Appendix D – Approval's 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 employee 's pay.

Document Control

Version Number	Purpose/Change	Author	Date
7.8	Change of Capita to Agiito due to change of name and additional information added and new sections these include, 1.3 update to contact details, updated 3.1.1, 3.1.5, 3.1.7, 3.1.8, 3.3.1, 3.3.2, 3.3.3, 3.4.1, 3.4.2, 3.4.3, 3.4.4, 4.1.2, 4.2.2, 4.2.3, 6.0.4, added new section 3.1.9, 3.1.10, Check links and some formatting Add Document version control and table of contents.	[redacted]	16/05/22

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