
Expenses rates and allowances

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1. About this document

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

Colleagues must consider cost and Ofcom's carbon footprint by evaluating the need to travel and the potential of using other less expensive and lower carbon travel alternatives such as virtual meetings.

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

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

2. Expenses rates and allowances

Flights

Air travel should only be used when it is the most economical and practical method of travel. Colleague's must book flights as far in advance as possible to get discounted rates. The most cost-effective ticketing arrangements must be used, considering the most appropriate flight, and incorporating the airlines additional costs for luggage, seat reservation etc.

Flights must be booked through Ofcom's travel provider unless it is necessary to arrange a flight when this travel system is unavailable.

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

Long flights (6 hours +), where travel is overnight or where a colleague is starting work immediately after the journey, should be booked business class, though colleagues should consider whether it is possible to travel at a different time to reduce costs of travel.

Trains

All UK and European rail travel (including Eurostar) must be booked through Ofcom's travel provider unless it is necessary to arrange a ticket when Ofcom's travel system is unavailable.

Colleague's must book tickets as early as possible as reduced advance fares may be available.

When choosing the class of a rail, colleagues should always seek to secure value for money whilst recognising any requirements relating to accessibility / reasonable adjustment needs.

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

Taxis

Travel by taxi is not an entitlement and where possible journeys should be made by foot or public transport, except where it is either impractical or unsafe to do so e.g., working after 9pm or travelling to and from airport with heavy luggage for long trips.

It's important that late working does not follow a regular pattern and receipts are dated and time stamped.

Journeys between home and work require approval as such travel results in a taxable benefit for colleagues. Ofcom will meet this tax liability.

Motor car, motorcycle, and bicycle expenses

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

It is the colleague's sole responsibility to ensure they are properly insured for business use and be in possession of a full driving license before using their personal vehicle to travel on Ofcom business.

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

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

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

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

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

Accommodation

Hotels should only be booked when the colleague cannot reasonably be expected to make a return journey to and from a meeting or other business-related event in the same day.

All hotels must be booked through Ofcom's travel provider where possible.

When a colleague needs to stay in a particular hotel for security or business reasons (e.g., it is the venue of an official meeting, conference, or event), they should book that hotel and ensure they provide an explanation when submitting their claim.

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Ofcom understands that on occasions it is not always possible to book accommodation within the limits set out on the next page, due to outside events taking place in the area (e.g., political conferences, sporting events). Therefore, prior approval is required from the Financial Controller or Head of Financial Operations before booking and to be attached to the expense claim.

Region	Nightly rate limits (inc. breakfast)
UK (exc. Cities below)	GBP 125
London	GBP 200
Edinburgh & Manchester	GBP 150
Switzerland	CHF 300
Denmark	DKK 1,760
USA	USD 275
European countries	EURO 250
Rest of the world	Equivalent to GBP 200

Subsistence

Ofcom will reimburse reasonable out-of-pocket expenses when travelling on Ofcom business.

Meal	Cost while on an overnight stay	Cost when not staying overnight
Breakfast	UK & overseas £15 (when not inc. within accommodation costs)	n/a
Lunch & dinner Or Food & beverages (when not staying overnight)	<ul style="list-style-type: none">• Up to £40 per day when in UK• Up to £50 (or equivalent currency) per day when overseas if not listed below:<ul style="list-style-type: none">• Switzerland – CHF 90 per day• Denmark – DKK 600 per day• Europe – EURO 75 per day• USA – USD 70 per day Rates quoted cover the maximum per day.	<ul style="list-style-type: none">• Up to £15 when traveling between 5 to 10 hours.• Up to £25 when travelling over 10 hours. The period of travel is defined as the elapsed time from leaving home or normal operating base to return.
Per diem allowance	<ul style="list-style-type: none">• UK £5• Overseas £10	n/a

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There may be circumstances in which the above rates are not applicable. In such situations, the colleague must obtain approval from Financial Controller or Head of Finance Operations prior to any expenditure being incurred. For example, if travelling to a country with expensive subsistence costs.

Receipts are required when submitting the claim, along with start and end times or the journey when not staying overnight.

Entertaining stakeholders and guests, and accepting hospitality

Location	Lunch (Per head inc. VAT & Service)	Evening meal (Per head inc. VAT & Service)
London	GBP 35.00	GBP 40.00
Rest of UK	GBP 30.00	GBP 35.00
European countries	Euro 48.00	Euro 61.00
Denmark	DKK 360.00	DKK 460.00
Switzerland	CHF 70.00	CHF 90.00
US	USD 55.00	USD 70.00
Rest of the world	GBP Equivalent 30.00	GBP Equivalent 35.00