

Expenses Policy

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Department: Finance

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This BBC Expenses Policy provides guidance on expenditure you may incur essential to carrying out your duties for the BBC.

The overriding principle of this policy is that it is fair and reasonable, and you are reimbursed for expenditure incurred during the course of your duties.

The BBC will reimburse you in line with this policy; any expenses exceeding the limits set out are your responsibility.

Authorising Managers have no authority to vary this policy.

Failure to comply with this policy may be treated as a disciplinary matter.

Audience: Unless specifically stated, the principles within this policy apply to all employed individuals and workers.

1 How to Claim Expenses

1.1 Timelines of submission

Expenses should be submitted as soon as possible after they have been incurred and always within three months. For low value costs it is preferable for them to be consolidated with other expenditure rather than to have multiple small claims. Expenses submitted over three months old are monitored by your Divisional Finance Director.

Claims by staff should be made using the Concur expenses system. You can access the Concur expenses system on [Gateway](#), or by using the [Concur app](#) on a mobile device. If you are leaving the BBC, all outstanding claims should be submitted well in advance of your leaving date to ensure any problems with reimbursement can be addressed.

1.2 Receipts

[Itemised receipts](#) should be scanned, uploaded and attached to the correct expense item for the correct date, in each claim.

- All claims must be supported by an original itemised receipt.
- Where available in the UK, VAT receipts must be submitted (this allows the BBC to reclaim the VAT).
- Credit card statements/slips are not accepted as evidence of business expenditure.

1.3 Authorisation of expenses

Your expense claim will be submitted for authorisation to your Line Manager or the budget holder (Person Responsible) depending on whether the claim is against your normal cost centre or against a project. Authorisers must check receipts, ensure that the claim complies with the BBC policy, and reject claims that do not.

Further Information - A Guide to [Approvals](#).

Further Information - A Guide to [Expenses Claims Rejections](#).

1.4 Help with expenses

If you have a question when completing your expense claim there is online help on [BBC Gateway](#).

You can also contact the [helpdesk](#) or the IBM Expenses Helpline. The Helpdesk can be reached from a BBC phone by dialling 0460. The external numbers are +448000988106 (toll free UK number) or +442038687369 (outside of UK).

2 Travel

The [BBC's Sustainability Strategy](#) for the current charter commits us to smarter travel using responsible travel policies. Wherever possible, communication tools such as Skype, telepresence and video conferencing facilities should be used as an alternative to travelling.

All travel bookings should be made through [BBC Travel & Delivery](#). Public transport should be used, with rail being the preferred mode of travel. If the booking is no longer required a refund should be requested.

2.1 Travel by Rail

All rail travel should be booked through [BBC Travel & Delivery](#), including Eurostar travel arrangements.

First class travel is not permitted, unless within reason, to accompany on screen talent or clients.

Sleeping compartments on trains may be booked for overnight journeys of over four hours. First Class travel, i.e. above standard is allowed if this is the only way that sole occupancy of a sleeping compartment can be secured.

Rail cards cannot be claimed however can be used for purchase of a ticket.

2.2 Travel by Air

All air travel should be booked through [BBC Travel & Delivery](#). The following principles apply:

- As far as possible, air travel should be the lowest priced ticket on that route in economy class regardless of airline.
- If a flight is longer than six hours and you are scheduled to work immediately on arrival, premium economy may be booked.
- If the flight is over eight hours and you are scheduled to work immediately on arrival, business class may be booked.
- All upgrades require pre-approval in writing from the Divisional Finance Director before being booked.
- First class travel should not be booked under any circumstances.

Use of upgraded tickets is monitored.

Group bookings of 10 or more travellers should be made directly with the preferred suppliers for Group Travel and always in advance.

2.3 Transporting Equipment

You should consider baggage requirements at the point of booking. Excess baggage should be pre-booked through AMEX before travel/arrival at an airport through [BBC's Travel & Delivery](#).

If excess baggage has not been prepaid, full details of excess baggage charges paid should be provided to enable charges to be checked, and you should attach the relevant excess baggage documents.

2.4 ATA Carnets

Before moving equipment abroad, an ATA Carnet or C&E1246 for non-carnet countries must be obtained and completed in line with the ATA Carnet process at the relevant borders; it must be returned once the equipment is back at base to mitigate the BBC's risk against future duty claims. See [BBC Travel and Delivery](#) for details of how to obtain an ATA carnet. Carnets are not required for EU countries.

2.5 Porterage

Porterage can be claimed only when moving heavy BBC equipment and should be supported by an original itemised receipt.

2.6 Personal travel and incentives

Personal travel as part of a business trip is not allowed unless it reduces the cost of the trip to the BBC. Travel costs of your spouse or partner are not met.

2.7 Travel between BBC bases

All claims for journeys must be made retrospectively and include evidence of travel (e.g. a receipt or a download of the journey & cost details from your registered Contactless or [Oyster account](#)).

If the business requires you to temporarily visit a BBC location that is not your normal base you can claim any **incremental** travel costs incurred.

- If you travel direct from your home to the temporary base you may claim for the full journey, if this journey is not similar to your normal commute.
- If you travel direct from your normal 'base' to the temporary base, then only the cost of the journey from the office can be claimed.

2.8 Taxis (including Minicabs & Black cabs)

You should use public transport wherever possible.

Taxis can only be used for business purposes if it can be demonstrated that this is the most cost effective means of transport in which case they should be booked through [BBC Travel and Delivery](#). Before making any bookings, a Passenger Declaration must be completed. This is required to help identify whether journeys are for Work to Work purposes, or for journeys between Home and Work.

Travel by taxi is not appropriate for journeys over 40 miles for Work to Work journeys, and the cost of any journeys booked through [BBC Travel and Delivery](#) greater than 40 miles will result in the cost over 40 miles being deducted from salary.

Where there is a business reason (most cost and time efficient mode of travel) any deduction from salary can be reclaimed immediately, by attaching the cost of the incurred excess fare from the booking confirmation, which is emailed to the booker. If this is a regular occurrence you should refer to the [passenger declaration pages](#) on Gateway for exemption requests for each journey.

Taxis should not be booked or claimed for in London Zones 1-3. Exceptions to this are where there is an overriding need, for example, urgent news deployment, moving heavy equipment or medical need. Zones 1 – 3 are defined by the [London Underground and National Rail Service map](#).

Taxi bookings should not exceed £100 including all booking fees, journey costs, waiting time, and miscellaneous costs, unless this is the most cost effective means of transport.

2.9 Journeys between home and work

Journeys between home and normal place of work are not allowed, with the exception of late night or early morning working (LNEMT see [Section 3](#)). Any taxi booked between work and home outside of the LNEMT hours will be deducted in full from your salary.

You may pass your normal base of work on the way to or from a temporary base. Where you do not stop at your normal base, or if you do stop at your normal base and this is incidental to the business journey, the entire journey is business travel, and therefore the total cost can be met, if this journey is not similar to your normal commute.

3 Late Night Early Morning Transport (LNEMT)

This section applies to all employees and workers.

3.1 LNEMT Taxis

All LNEMT must be booked through [BBC Travel & Delivery](#) and declared as home to work or work to home, as appropriate. LNEMT is applicable where an individual's working day starts or finishes before 6:30am (early morning) or after 22:45pm (late night).

You should make use of public transport or your usual means of commuting in the first instance where this is a suitable and safe alternative, as determined by you the claimant, to complete all, or the maximum possible, length of your commute. You can book a taxi through [BBC Travel & Delivery](#) or the [One Transport](#) app, for any part of your commute for which a mode of public transport is not available. You must complete a [passenger declaration](#) form to be eligible to book home to work/work to home transport.

Travel by taxi is not appropriate for journeys over 40 miles for Work to Work journeys, and the cost of any journeys booked through BBC Travel and Delivery greater than 40 miles will result in the cost over 40 miles being deducted from salary.

There is a tax liability for provision of transport from home to work; the BBC will meet this provided the booking was with [BBC Travel & Delivery](#). If the booking is made through other means, then the cost will be reported as a taxable benefit.

3.2 LNEMT Mileage

With the prior approval of your authorising manager, mileage costs can be reclaimed at the HMRC mileage rates (see [Section 4](#)) as an alternative to taking a taxi under the LNEMT provisions. You must be able to demonstrate that the car is not your normal method of travel to work (HMRC requirement).

If the journey includes the Congestion Charge or Emissions Surcharge (T-Charge), Clear Air Zone Charge or Ultra Low Emission Zone charge, you can reclaim the cost.

Both mileage and charges incurred must be claimed on the [TAX 1](#) form. This is sent to payroll for payment in the next available pay run. The BBC does not pay the tax liability arising from this type of payment.

3.3 Accommodation in lieu of LNEMT

In strictly exceptional circumstances and with pre-approval in writing from the Divisional Finance Director, overnight accommodation within 10 miles of normal base can be booked in lieu of LNEMT.

4 Driving (including mileage rates and hire cars)

It is your responsibility to ensure that you comply with the [Motor Vehicle Policy](#) before driving a private vehicle on BBC business. A driver declaration form is required if driving on BBC business, regardless of whether this is driving a personal vehicle, BBC issued car, camera vehicle, or hire car.

4.1 Mileage rates

When travelling on BBC business, public transport should normally be used. If public transport is available but not being used, any mileage should be claimed at the 'Public Transport Rate' of 25p per mile.

If public transport is not available, your manager can approve the use of the HMRC rates displayed below. HMRC publish mileage rates on a quarterly basis and Concur is updated for any changes.

Miles per tax year	All Cars	All Motorcycles	All Bicycles
Up to 10,000 miles	45p	24p	20p
Over 10,000 miles	25p	24p	20p

VAT fuel receipts should be submitted alongside mileage claims so the BBC can recover VAT on mileage payments. See also [Section 2.9](#) Journeys between home and work.

4.2 Driving a BBC issue car

If you receive BBC company car benefit (car, cash or pension) you must always claim mileage at the HMRC rates below:

Fuel Type:	Engine Size (Actual Car travelled in):			
	Up to 1400	Up to 1600	Up to 2000	Over 2000
Petrol (includes Hybrid Petrol)	12p	14p	14p	21p
Diesel (includes Hybrid Diesel)	10p	10p	11p	14p

	Engine Size (Actual Car travelled in):			
Fuel Type:	Up to 1400	Up to 1600	Up to 2000	Over 2000
LPG	8p	8p	10p	14p
Electric	4p	4p	4p	4p

4.3 Camera Vehicles

If you drive a camera vehicle which has been specially converted for carrying heavy equipment, and you are using the vehicle fully loaded, with the agreement of your Transport Manager, you can claim mileage at a higher rate of 15p per mile regardless of engine size.

- For large diesel estates, you can claim an enhanced rate of 16p per mile.
- For vans - you can claim an enhanced rate of 17p per mile.

For further information about BBC issue cars please see the [Motor Vehicle Policy](#).

4.4 Driving a hire car

All bookings must be made through [BBC's Travel & Delivery](#).

Vehicles should only be rented for business purposes where it is the most cost effective and practical option and with a low emission e.g. A or B group. Hire cars can only be driven by BBC employees or contracted freelancers who have completed (and had authorised) a [driver declaration form](#).

Vehicle hire is not available if you have a BBC issue car (unless it is off the road due to an accident) or receive car allowance or pension in lieu of a car.

Where a fuel card is used please see the [Motor Vehicle Policy](#) driving guidelines.

Vehicles should be returned with a full tank, as hire companies charge inflated rates for refuelling. The cost of fuel used on BBC business can be reimbursed by submitting an appropriate receipt together with details of business use.

[BBC insurance](#) only covers BBC business use by an authorised driver, personal use is not covered. BBC provides third party insurance and collision damage waiver in respect of vehicles registered in the UK and Ireland. Outside of the UK and Ireland, insurance cover is provided by the car rental supplier and will be subject to local terms and conditions. Personal accident and emergency medical insurance is not included.

See [BBC Travel & Delivery](#) for details of cover provided by the BBC.

4.5 Miscellaneous Driving Expenses

You can claim reasonable car parking costs while carrying out BBC business away from your normal place of work.

Necessary road and bridge toll costs will be met, including the congestion charge and low and ultra-low emissions zones in the clear air zone charge where there is a genuine business need to incur it. No tolls or congestion charges can be claimed for travel between home and normal place of work except as detailed in [Section 3.2 LNEMT Mileage](#).

Any driving related fines or congestion charge fines should be dealt with promptly, and if not appealed, paid immediately by the driver.

Some offences will be reported to the BBC's fleet management or hire-vehicle Company in the first instance. In this case you will be notified by the BBC and given details regarding payment or right to appeal. You must respond within 48 hours to the BBC.

If you have not paid or appealed within the 48 hour period, the BBC reserves the right to deduct from your salary all costs incurred as a result of a fine, e.g. including any administration fees. This deduction will usually be made between 4-8 weeks after notification.

In exceptional cases an authorising manager may agree to reimburse a fine incurred as a result of an emergency.

For further information about fines please see Section 2 of the [Motor Vehicle Policy](#).

5 UK Travel Expenses

5.1 Overnight Accommodation

If you are required to stay away on business from your home base overnight, the BBC will pay for a standard double room with bathroom facilities.

All hotel bookings must be made using [BBC Travel and Delivery](#). Enquiries for group bookings (5 or more rooms) or long term bookings can also be made by phone. The room rate will be directly settled by the BBC. You need to pay for other costs incurred (e.g. meals or taxes on departure).

The cost of the room should not normally exceed the following limits:

Out of London	Cost per night (exc VAT / inc VAT)	London	Cost per night (exc VAT / inc VAT)
Room only	£75.00 / £90.00	Room only	£105.00/ £126.00
Bed & Breakfast	£85.00 / £102.00	Bed & Breakfast	£115.00 / £138.00

The higher rates may also be used for some International locations.

Items such as mini bars, bar bills, newspapers, hotel videos and gym fees (including associated service & taxes for these particular items) are personal, and you cannot claim them. Any allowable expenses should be included individually on an expenses claim, and you should attach the itemised receipt.

5.2 Private Accommodation

With advance agreement of your authorising manager, you may stay in private accommodation (that does not belong to you) with family or friends and claim £20 per night (including breakfast).

Claims must be made on the [Private Accommodation Claim Form](#) and are paid through payroll. The form should be completed, authorised by your usual expenses approver and sent by them to [BBC Payroll](#).

5.3 Incidental Overnight Expenses (UK)

Incidental overnight expenses incurred up to £5 a night can be claimed for the following items only when supported by an original itemised receipt:

- The cost of reasonable personal calls home.
- Laundry, basic items only, for stays of over seven nights.

6 Meals

6.1 Meals without an overnight stay

Providing all the following conditions are met, when acting on BBC business without an overnight stay you may claim up to £6 contribution towards the cost of a meal (including VAT and service):

- You must be working away from any BBC base and
- be working away from any BBC base for more than 5 hours (this will include travel time to and from the non-BBC base) and

- It is not practical for you to return to any BBC base and
- There is no location catering provided where you are located and
- You are not visiting a hire production facility.

If the above criteria are met, and this falls after 8:00pm, this rate will increase to £16. If you are working for more than 11 hours (including travel time to and from the non-BBC base) and all of the above conditions have been met, you may claim a second meal at a maximum rate of £16.

Exceptionally, if you have been away from your normal place of work for more than 11 hours (including travel time) you may make a claim for dinner up to £16.

Separate itemised receipts for each meal must be provided, and each meal claimed as separate items within the Concur claim.

Any exceptions should be agreed in advance, and will be monitored.

6.2 Meals with an overnight stay

When you are away from your normal base overnight on business for the BBC, whether at another BBC base or not, some meals can be claimed up to the following limits:

Meal	Limit (inc VAT and service charge)
Breakfast (following the overnight stay)	£6.00
Lunch (if not at a BBC base (see Section 6.1))	£6.00
Dinner (on the night of the stay)	£16.00

You cannot claim for additional meals, if you are already being provided with a meal such as breakfast with your room booking, or lunch, if catering is provided on location. Where appropriate, you may dine in the hotel and claim the actual cost of a reasonable meal.

6.3 Group Meals

If a member of a team pays a bill on behalf of others, details of the reason, the location and the names and employee numbers of individuals must be included on the expenses claim.

Claims cannot exceed the number of individuals multiplied by the relevant cost per head for the type of meal.

7 Communications

7.1 Business Phone Calls

Calls are claimable only when supported by an itemised bill for the following:

- Business calls made from your own home / contract mobile phone.
- Business calls made from a callbox or hotel room - details of call, length of call and who was called must be detailed on your claim form.
- The BBC will not meet the cost of 'pay as you go' mobile phone cards.

The cost of calls on an itemised bill or a logged schedule of such calls up to a maximum of £30 a quarter can be claimed.

Rental charges, hands-free equipment and other accessories cannot be claimed.

7.2 Working from Home

The BBC will not provide broadband or equipment at home. The only exceptions are if the BBC decides that you should be able to work from home either as a teleworker or for business continuity reasons, in which case the use of any equipment provided by the BBC must be restricted to business needs.

If you are a teleworker you may claim £180 per annum towards the cost of light, power and heat; this should be claimed six monthly in arrears.

7.3 Operational Equipment

Operational, Audio and Visual equipment and services cannot be claimed through expenses.

8 Bank Charges

8.1 Interest & Card Costs

You are responsible for interest and charges due to late payments of the balance on your credit or charge card.

However, if you have submitted a correctly completed expenses claim in sufficient time and payment was subsequently delayed through no fault of your own, causing you to incur interest, you may claim for the relevant charges.

8.2 Cash Advance handling fee

Where the requirements of the [BBC Expenses Card](#) guide have been met, you may claim the cost of a cash advance handling fee charged by the card handler. A copy of the statement should be attached to the expenses claim.

8.3 Foreign Exchange Rate Fees

If you incur bank charges for expenses incurred in a foreign currency, whilst on BBC business, you can submit a claim for the relevant charges.

9 Payments on behalf of the BBC

Goods and services that should be bought through the normal approved procurement channels cannot be claimed. Details are available on the [Gateway](#).

9.1 Facility Fees

The BBC recognises that it is sometimes necessary to make cash payments to members of the public or certain individuals to ensure that filming is uninterrupted or a particular resource is provided.

This could be for the following:

- Payments to members of the public for use of personal items as props on production.
- Payments to members of the public for use of their house / garden / shops / land for filming.
- Occasional on the day access to parks/ reserves.

£200 is the maximum fee considered appropriate. Any payments in excess of this will require authorisation from the Expense authoriser and will be monitored.

When claiming Expenses you must provide the following information to ensure your claim is approved:

- The name of the individual who was paid.
- Sufficient detail of the facility or service being paid for.
- A signed receipt for the cash payment.

9.2 Unavoidable Production Payments

This expense item must only be used if you have spoken to and had advice from your Business and Legal Affairs representative.

9.3 Props for Programmes

Items up to £100, required for a programme are claimable. Once used, any props purchased should be stored on BBC premises or given to a charity.

Claims should detail the purpose of the item/s and where the item has been stored or the charity that received it as a donation.

Each item should be claimed for individually.

9.4 Theatre and other cultural activity tickets

Where there is a direct production need to visit the theatre and other cultural places to assess talent and generate ideas for programming one ticket only may be purchased. The reason for attendance must be clearly stated on the expense claim.

9.5 Software

Software purchases are not allowable through expenses. Software for BBC use must be purchased through [IT Requests](#), or if not available, through [Procurement](#).

9.6 Clothing

It is your responsibility to provide suitable clothing for your normal duties. If exceptionally specialist clothing is required advance approval is needed from your authorising manager to reimburse the cost of hiring specialist clothing worn in the performance of duties.

In accordance with the Health & Safety regulations, the BBC will provide specific individuals with the necessary protective clothing or make a contribution towards their purchase. The maximum contribution will be £120 every three years, and the business unit must keep a record of those in receipt of the protective clothing allowance.

Protective clothing which could be considered as 'ordinary' clothing, such as thermal jackets or waterproofs must have a 'BBC' logo (1½" x 1½") on each garment and be returned to the BBC, or the contribution towards the cost will be reported as a taxable benefit. An original invoice must be attached to the expense claim.

The BBC would not expect to pay for the hire of clothing to attend an award ceremony or similar event.

10 Other Expenses

10.1 Eye tests and glasses

Employees that use display screen equipment (DSE) for more than two hours a day, for business purposes, can claim the cost of an eye sight test using the [health referrals eye tests form](#).

A contribution towards the cost of glasses is allowable where glasses are required, specifically for DSE work as follows:

- £30 - prescription lenses.
- £30 – frames.

The optician must complete the final section on the "Eyesight Tests" form to indicate that the glasses are specifically required for DSE work.

10.2 Subscriptions

The BBC will not meet the cost for a member of staff to be a member of any professional organisation. The only exceptions are where necessary for your role, practicing certificates for medical staff and subscriptions for legal staff.

10.3 Exam Fees

As per [HR policy](#), course fees should not normally be claimed through Concur, however exam fees will be refunded upon production of receipts.

10.4 Employee Personal Property

The [HR policy](#) prescribes the circumstances under which the BBC will compensate for the loss, theft or damage of an employee's personal property. Concur is used to claim upon completion of the [claim form](#).

11 Overseas Expenses

The principles of the remainder of this policy apply when travelling overseas on BBC business.

11.1 Overnight accommodation

All travel bookings should be made through [BBC Travel & Delivery](#).

The basis of claims is actual cost incurred. The level of expenditure should be appropriate to the country visited but within the UK rates if possible.

11.2 Meals

The basis of claims is actuality. The level of expenditure should be appropriate to the country visited and for most countries this is unlikely to exceed the UK limits below, which include local taxes and service:

Meal	Limit (inc applicable tax and service charge)
Breakfast	£6.00
Lunch	£6.00
Dinner	£16.00

The only exception to this is for some major sporting events when a specific fixed daily allowance for meals and incidentals may be agreed, providing there are more than 20 individuals who will be attending the event.

A request for such an allowance must be referred in advance, to the Employment Tax Manager in order to agree rates with HM Revenue & Customs. The claim should then be approved in writing by the Divisional Finance Director, before being submitted for payment at least two weeks before the travel is required. The written approval must accompany the request.

There is more detailed guidance on the process to follow located here [Fixed Rate Allowances for Major Sporting Events](#).

11.3 Incidental expenses

Incidental overnight expenses of up to £10 a night can be claimed for the following when supported by an original itemised receipt:

- Personal calls home.
- Laundry, basic items only, for stays of over seven nights.
- Newspapers.
- Medication (such as malaria tablets).
- Bottled Water.

11.4 Passport and visa requirements

It is your responsibility to maintain a current passport with more than six months until the expiry date and to ensure that any visas which are required are obtained in advance of travel.

The cost of visas can be claimed, however where possible employees should use [services](#) provided by the BBC to obtain visas.

Frequent travelers may claim for the cost of a second passport.

11.5 Health and safety

You are responsible for checking, implementing and maintaining on an ongoing basis any necessary health requirements for the destinations to which you are travelling. The cost of inoculations can be reclaimed on production of a receipt and a copy of the relevant Occupational Health advice.

Appropriate health advice is available from the [BBC Occupational Health Unit](#).

11.6 Hiring a vehicle

All bookings must be made through the [BBC's Travel & Delivery](#).

Vehicles should only be rented overseas for business purposes where it is cost effective and when public transportation and minicabs are impractical, more expensive or not available.

11.7 Exchange rates

Foreign currency transactions must be claimed at the actual exchange rate incurred. Where the Concur default exchange rate is used, any material difference between the default rate and the rate actually incurred is claimable on provision of a copy of a bank statement or credit card statement.

12 Advances

This policy applies to both staff and freelancers.

Alternatives should be considered before requesting an advance:

- Purchasing travel through [BBC Travel and Delivery](#).
- Obtaining a BBC expenses, purchasing, production or virtual card.
- Withdrawing cash using a BBC expenses card.
- Using location bank accounts (where available).

12.1 Circumstances in which an advance may be given

UK and foreign advances may only be given in the following exceptional circumstances and must have approval from your Divisional Finance Director:

- Location expenditure where productions need a designated individual to manage all location costs on behalf of the production.
- Travel to countries that do not have an established banking or credit card network.
- Individuals incurring a significant expenditure on behalf of the BBC in the first two months after they join (before they have acquired a BBC card) or where a BBC card has been incorrectly cancelled or withdrawn.

12.2 Advance Approvers

Advances are strictly controlled and must be authorised by the Divisional Finance Director (or Delegate).

Advance approvers should reject advance requests when:

- There are other options available such as paying upfront and claiming back via Concur, using a BBC Card, etc.
- The need for the advance is not in line with the expenses policy.
- The request comes from an individual with outstanding advance balances – approvers receive a copy of the monthly advances monitoring report which shows outstanding advances.

[High Risk Team](#) involvement should be considered for all high value advances over £10k.

12.3 Requesting an Advance

Use this [link](#) to find details on how to request an advance, including any ordering deadlines.

12.4 Loss or theft of an advance

If an advance is lost or stolen, the loss must be reported immediately to your line manager and Divisional Finance Director or designate, who will arrange for the loss to be investigated by the [BBC Investigations Service](#).

Failure to report any loss promptly, or to take proper care, may prevent it from being reimbursed.

12.5 Clearing advances

All advances must be cleared as soon as possible, by submission of an expense claim or the return of any unused cash. Details on how to return an unspent advance can be found [here](#).

By accepting an advance from the BBC, individuals agree to any outstanding advance balance remaining after 60 days of their return being deducted from their salary / payments.

12.6. Advance Transfers

In exceptional circumstances, you can [transfer an advance](#) to another individual in the field following authorisation by your Divisional Finance Director or designate. This process is not encouraged; however it is occasionally an operational necessity.

All policy conditions relating to advances also apply to advance transfers.

13 Entertainment, Hospitality & Gifts – Third Parties

13.1 Hospitality for meetings

Modest hospitality can be provided for meetings involving a person or organisation external to the BBC which are held over any meal time period for two or more hours (breakfast - before 9.00am, lunchtime - between 12.00 midday and 2.00pm, or evening - after 6.00pm).

Requests are subject to pre-approval in writing.

Where possible the meeting should be held on BBC premises and food provided by internal caterers. If it is necessary to use external meeting venues you may use their in-house catering services and spend must be in line with the meals limits – see [Section 6.2](#). If it is necessary to use [external caterers](#) these must be vetted to ensure that they fulfil basic food & safety regulations and for insurance purposes.

Payment for brought in hospitality can be made via [accounts payable](#), [purchasing card](#) or reimbursed through the expense system (if under £1k). The equivalent per head cost should be no more than the limits for meal expenses set out in the BBC Expenses Policy.

13.2 Hospitality for business contacts

The BBC recognises that it may be necessary to provide hospitality to business contacts. You should discuss the business purpose and level of expenditure in advance with the person responsible for authorising your claim, and attach the written approval to your claim.

The level should be appropriate and not exceed £50 per head for food and beverage (including VAT and service); claims above this level will require authorisation from the Director General or Chief Financial Officer and will only be granted in exceptional circumstances. The number of BBC staff should be no more than the number of business contacts. The cost should normally be met by the most senior person in attendance and claimed back via expenses.

13.3 BBC Hosted Events

A BBC hosted corporate entertaining event (including boxes at sporting events and the Proms) requires pre-approval in writing from your Divisional Finance Director for the type of event, its cost and the proposed guest list (including nature of relationship). Such events should be predominantly for external guests and not BBC individuals and their partners. The BBC will not ordinarily host corporate entertaining events at charitable functions.

13.4 Gifts for Third Parties

Only BBC promotional merchandise under £50 can be given as gifts to external contacts.

13.5 Gifts for Artists and Contributors

If there is a valid business reason, modest gifts up to a value of £50 such as flowers may be given to artists or contributors and the cost reclaimed through expenses.

14 Entertainment, Hospitality & Gifts - Staff

14.1 Hospitality for meetings

Hospitality will ONLY be provided to staff during:

- 1) Internal team meetings which are held over any meal time period for two or more hours, where it's not practical to schedule a break.
- 2) Exceptional circumstances resulting in staff working prolonged or anti-social hours to deliver a critical piece of work.

In these circumstances, modest refreshments may be requested through internal caterers.

Alcohol is not permissible for internal meetings.

14.2 Awards Ceremony

Attendance at an external awards ceremony requires pre-approval in writing by the Divisional Finance Director for the type of event and its cost.

If required, divisions may approve and organise internal recognition events such as award ceremonies. Modest hospitality may be provided at these events if pre-approved in writing by the Divisional Finance Director.

14.3 Staff Entertainment

Any staff entertaining must be pre-approved in writing, and should be for an appropriate business need. Examples of appropriate business purpose may include drinks after a major contract win, an end of series party or ad hoc team drinks to reward exceptional effort. Occasional team building events might be considered appropriate. The cost should be met by the most senior person in attendance and claimed back via expenses, this should be limited to £25 per head for food and beverage (inc. VAT).

The names of those entertained and their staff numbers must be included on the expense claim. The expense claim should be authorised by someone who did not attend the hospitality. The entertaining should be appropriate and never include champagne.

Individuals are responsible for the cost of getting to and from such events.

There is no reimbursement for Christmas parties.

14.4 Leaving parties

The BBC will contribute to leaving parties for individuals leaving the BBC Group after completing at least ten years of continuing service; this must be with the pre-approval in writing by the Divisional Finance Director. This will be £20 per head up to a maximum contribution (including VAT and service) of £500.

This does not apply where an individual moves within the BBC Group.

If a number of people are leaving from one department, consideration should be given to holding a single event to minimise the total cost to the BBC.

Individuals are responsible for the cost of getting to and from such events.

14.5 Away days and conferences

An away day is an event that has been scheduled by the leader/team manager of a particular area for business need and is scheduled to run for 6 hours or more. If this covers a meal

period then it may be appropriate to provide modest hospitality as the most efficient way of using the time available. The equivalent per head cost should be no more than the limits for subsistence expenses set out in the BBC Expenses Policy – see [Section 6.2](#).

If you benefit from the provided hospitality you are not entitled to separately submit an expense claim for the same meal period.

Away days should be held on BBC premises or other venues at nil cost. Where it is necessary to hold business discussions at venues for which there is a charge, pre-approval in writing by the Divisional Finance Director must be obtained. The individual daily rate for meeting facilities, including refreshments and lunch, should not exceed £60 per head (including VAT) outside London or £90 per head (including VAT) in London.

Where more than one day is required, the 24 hour rate, to include overnight accommodation, breakfast, lunch and dinner, should not exceed £180 per head (including VAT).

For larger events (ordinarily more than 50 attendees), such as conferences, the 24 hour rate should not exceed £275 per head (including VAT). These events can be booked through [BBC Travel and Delivery](#).

Where an individual attends a conference, the fees for the conference can be claimed, along with business expenses incurred whilst attending the conference. Any overnight accommodation, and travel to the conference should be booked through [BBC Travel and Delivery](#) and be within the normal UK limits stated in the expenses policy; if there are other expenses for meals or incidentals, these should also be within the normal UK limits as set out in the expenses policy.

14.6 Training

Modest hospitality can be provided at internal training events which extend over a lunch time period, for more than two hours, and it is not practical to expect staff to bring their own food.

If you benefit from the provided hospitality you are not entitled to separately submit an expense claim for the same meal period.

14.7 Gifts

Gifts to employees at the expense of the BBC are not permissible.

14.8 Charitable donations

Donations to charity at the expense of the BBC are prohibited.