

Expenses Policy and Procedure

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SUMMARY

This document sets out the West London Waste Authority (WLWA) **Expenses Policy and Procedure** in full and should be referred to for official guidance and interpretation.

To ensure it is accessible to all staff, this policy can be provided in alternative formats — such as Easy Read or large print — on request.

If you require this document in another format, please contact People and Culture Services at hr@westlondonwaste.gov.uk

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1. Policy Statement

- 1.1. West London Waste Authority (WLWA) is committed to empowering its employees by reimbursing all reasonable expenses necessarily incurred in the performance of their official duties. This policy reflects our core values of empowerment, leadership, agility, and partnership.
- 1.2. WLWA will only pay expenses in line with HMRC guidelines, and where this might conflict with our figures/approach, HMRC rates/guidelines will prevail.

2. Eligibility

- 2.1. Authority employees can claim for reasonable expenses necessarily incurred in the performance of their duties, including attending training courses.
- 2.2. To receive reimbursement, the claimant must be a direct employee of the Authority. Agency staff, self-employed contractors, or consultants are excluded from this policy.
- 2.3. Expenses may be incurred in line with this policy or with prior manager approval.
- 2.4. Managers must apply decisions fairly and without bias. They will receive training on inclusive, accessible decision-making to ensure consistent application across all staff groups.
- 2.5. Where an employee is unable to front costs, they may request an advance, subject to manager approval to ensure expenses are not a financial barrier.

3. Approval Requirements

- 3.1. Certain expenses may be incurred automatically where they clearly fall within policy parameters (e.g. mileage for travel to an approved off-site meeting). Other expenses require prior approval.

Type of Expense	Approval Requirement	Examples
Routine expenses	No prior approval required	Mileage, parking, congestion charge (if unavoidable), small out-of-pocket items under £25
Standard expenses	Line Manager approval required	Meals, accommodation, training course costs

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Type of Expense	Approval Requirement	Examples
Exceptional expenses	Senior Leadership Team (SLT) approval required	Air travel, international travel, or any single expense above £150

3.2. Employees should seek clarification in advance if uncertain whether approval is needed.

4. What Expenses Can Be Paid

4.1. Employees may claim reimbursement for approved, reasonable business expenses incurred outside their usual commute. This includes but is not limited to:

Category	Description
Travel	Public transport, approved airfares, taxis (where justified), car journeys, bicycle or EV mileage, and disability-related travel costs.
Subsistence	Meals or drinks when travelling for work or working outside normal hours (this includes meals/drinks purchased at temporary locations of work/site visits/client meetings, etc.).
Eye Tests	Up to £100 for eye/sight tests and glasses.
PPE	Required personal protective equipment.
Overnight Expenses	Accommodation and associated costs when required to stay away from home.
Congestion Charges	Reimbursable only when incurred for official duties and unavoidable.
Parking	Reimbursable with receipt.
Training and Learning Development	Reimbursable where aligned with personal development plans and agreed training budgets.

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- 4.2. WLWA will reimburse reasonable training-related accessibility costs, such as assistive technology, accessible materials, or alternative formats, where required to ensure equitable access.
- 4.3. Expenses related to obtaining qualifications or attending training courses. In most cases, these expenses will be covered by a Training Sponsorship agreement, aligned with the employee's personal development plan or agreed promotion pathways.
- 4.4. Employees must obtain prior agreement from their manager before incurring non-routine or higher-value expenses.

5. Travel Costs

- 5.1. Employees who incur additional travel costs while performing official duties may claim reimbursement. Always use the most practical and cost-effective travel method, balancing time, cost, and environmental considerations.
- 5.2. Travel between home and an employee's permanent workplace (e.g. head office or other regular site) is treated as ordinary commuting and not reimbursable.
- 5.3. Temporary Workplace
 - 5.3.1. A location is considered temporary if attended for a limited duration or specific purpose (e.g. training course, project site).
 - 5.3.2. Under HMRC's 24-month rule, a site ceases to be temporary once attendance is expected to continue for more than 24 months on a fixed or regular basis.
 - 5.3.3. However, ad hoc or irregular visits to the same site remain claimable.
- 5.4. As a practical guide, a workplace will normally be regarded as regular (and therefore not temporary) where an employee attends four or more days per week for a sustained period.
 - 5.4.1. Where attendance is less frequent (for example, one to three days per week, or occasional ad-hoc visits), the workplace will generally remain temporary, and travel expenses may be reimbursed in line with this policy.

Mode of Travel	Guidance
Public Transport	Reimbursable with valid tickets or receipts.

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Mode of Travel	Guidance
Air Travel	Permitted only in exceptional cases with prior SLT approval.
Taxi Fares	Reimbursable when justified (e.g. accessibility needs, safety, late-night travel) and pre-approved by a line manager.
Car Mileage (Petrol/Diesel)	Reimbursed at HMRC mileage rates.
Electric Vehicle (EV) Mileage	Reimbursed in line with HMRC's Advisory Electric Rate (AER), currently 9p per mile (subject to HMRC updates).
Bicycle Mileage	20p per mile, in line with HMRC's mileage allowance.
Congestion Charge	Reimbursable only where unavoidable and incurred on official duties.
ULEZ Charge	Not reimbursable. ULEZ costs are considered part of the personal cost of vehicle ownership and not a business expense.

6. Parking Charges

6.1. Employees who necessarily pay parking charges in the course of their duties will be reimbursed on production of a valid receipt.

6.2. Congestion & ULEZ Charges:

Type	Reimbursable?	Notes
Congestion Charge	✓ Yes	Where unavoidable and directly linked to official duties. Receipt required.
ULEZ Charge	✗ No	Considered part of normal vehicle costs and not claimable.
Penalty Fines (Parking, Speeding)	✗ No	WLWA will not reimburse or pay penalties incurred.

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7. Subsistence Costs

7.1. Employees may claim reasonable subsistence costs where they are necessarily away from their permanent workplace on WLWA business, or required to work outside of normal hours, and as a result incur additional meal or accommodation expenses.

7.2. All claims must be supported by receipts for actual expenditure. WLWA will not pay flat-rate allowances without evidence of costs incurred, as this could be considered a taxable benefit under HMRC rules.

Category	Cost Guideline / Range*	Conditions & Notes	Receipts Required?	Approval Level
Subsistence – Meals	Breakfast: up to £10 Lunch: up to £12 Evening Meal / Dinner: up to £25	These are representative maximums under the reasonableness test . If meals are provided in accommodation or included in conference fees, no double-claim allowed.	<input checked="" type="checkbox"/> Yes, itemised receipt	Line Manager
Overnight Accommodation	Business standard hotels: up to £150/night in major cities; up to £100/night elsewhere	Use mid-tier, business hotels. Luxury upgrades or spa hotels only if no other alternative and with justification.	<input checked="" type="checkbox"/> Yes, VAT invoice or hotel invoice	Line Manager (or SLT for expensive stays)
International Meal / Overnight Rates	Use HMRC overseas scale rates (specific for country / city)	Refer to HMRC published tables (for overseas subsistence & accommodation) (GOV.UK)	<input checked="" type="checkbox"/> Yes	SLT / manager
Incidentals while Overnight	UK: up to £5 per night Overseas: up to £10 per night	For small items like phone calls, snacks, newspapers (not full meals)	<input checked="" type="checkbox"/> Yes	— (routine)

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8. Overnight Expenses

8.1. If required to work away from the permanent place of employment or stay overnight, the Authority will cover reasonable expenses (e.g., accommodation in a budget hotel, meals, car parking fees).

9. Out-of-Pocket Expenses

9.1. Employees may occasionally incur minor, work-related expenses that are not easily processed through standard procurement channels. These may include, but are not limited to:

9.1.1. Postage and courier fees for official correspondence

9.1.2. Stationery, printing, or small office supplies required off-site

9.1.3. Key cutting, access cards, or security passes

9.1.4. Refreshments for internal meetings or business guests

9.1.5. Small operational costs directly linked to day-to-day duties

9.1.5.1. Such costs should be:

9.1.5.1.1. Pre-approved by the line manager wherever practicable,

9.1.5.1.2. Supported by valid receipts, and

9.1.5.1.3. Kept to a reasonable value, typically not exceeding £25 per item unless otherwise authorised.

9.1.5.1.4. These claims should be submitted under the “Out-of-Pocket Expenses” category in the Human Resources Information System (HRIS) system.

10. Professional Memberships and Subscriptions

10.1. WLWA recognises that professional memberships may be essential for some roles to meet statutory, regulatory, or professional practice standards.

Type	Guidance
Essential Memberships	WLWA will pay directly or reimburse with a valid receipt.
Developmental Memberships	May be reimbursed at the manager's discretion, subject to available budget.

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10.2. Training Leading to Qualifications:

- 10.2.1. Employees may claim expenses related to obtaining a qualification as agreed in their annual appraisal or individual training plan. In most cases, these expense entitlements will be covered by a Training Sponsorship agreement in line with the Training and Development Policy.
- 10.2.2. Training expenses exceeding £1500 must be processed through a formal Training Sponsorship Agreement in accordance with the WLWA Training and Development Policy.
- 10.2.3. Where relevant, training-related expenses should be aligned with personal development plans or annual appraisal outcomes to ensure strategic relevance and consistency with career development goals.

11. Method of Payment

- 11.1. All claims must be supported by a valid VAT receipt.
 - 11.1.1. Reimbursements will be made through the payroll system.
- 11.2. WLWA encourages all business expenses to be paid directly by the organisation wherever possible (for example, via purchase order or corporate card). However, it is recognised that occasional, small, or time-sensitive expenses may need to be paid personally and reimbursed. These may include incidental operational costs such as postage, stationery, key cutting, or similar low-value purchases, as well as business-related meals, refreshments, or taxi fares incurred while undertaking official duties.
- 11.3. Professional body subscriptions that are required for a role, or otherwise agreed as relevant to the employee's professional development, may also be reimbursed with prior approval from the line manager and People and Culture.
- 11.4. In all cases:
 - 11.4.1. Pre-approval should be obtained wherever practicable.
 - 11.4.2. Receipts or suitable evidence must be provided with each claim.
 - 11.4.3. Claims without receipts may not be approved.
 - 11.4.4. The dedicated Human Resource Information System (HRIS) should be used to submit claims; guidance on this process is available from *People and Culture*.
 - 11.4.5. Where expenses are subject to Income Tax, deductions will be made in accordance with relevant regulations.

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11.4.6. Where sponsorship has been granted, employees should be aware that clawback conditions may apply, as set out in the *Training and Development Policy*.

12. Process for Claiming Expenses

12.1. To ensure a smooth and efficient reimbursement process, please follow the steps outlined below:

Step	Description
1. Pre-Approval	Obtain prior approval for any non-routine expenses (e.g. accommodation, air travel).
2. Documentation	Retain all receipts and supporting evidence.
3. Submission	Submit claims through HRIS Self-Service, attaching all receipts.
4. Manager Approval	Manager reviews and approves for People & Culture processing.
5. Reimbursement	Paid through payroll in the next available cycle.
6. Timeline for Claims	- Submit within 3 months of the expense. - Must fall within the same fiscal year.- Year-end claims accepted until the end of the following month.- Claims must be submitted and approved by the 4th of each month for payroll inclusion.- Late claims will not be reimbursed.
7. Follow-Up	Contact your line manager or People & Culture for delays or issues.
8. Appeals	If declined, appeal in writing to the Head of People & Culture within 10 working days. The decision is final.

13. Review and Governance

13.1. This policy is reviewed annually by People and Culture Services in collaboration with Governance to ensure continued alignment with public-sector standards and Government guidance.

14. Further Information and Support

14.1. People and Culture Services: hr@westlondonwaste.gov.uk