



DIOCESAN BOARD OF FINANCE

Reimbursement of Official Expenses Policy

Policy Summary

This policy applies to:

- Employees of the Diocesan Board of Finance (DBF)
- Trustees and members (including clergy) of associated boards and committees
- Volunteers and Chaplains fulfilling a Diocesan role
- General Synod members
- Rural Deans in pursuance of their duties.

For employees it does not form part of their employment contract and may be amended at any time.

This policy establishes the procedures that must be followed to enable authorised and controlled reimbursement for individuals incurring travel, accommodation, subsistence, entertainment, and related expenses while on DBF business.

This policy does not cover any **expenses of office** incurred by ordained ministers unless they are DBF employees. Clergy should refer to the clergy handbook on the diocesan website regarding their expenses.

The DBF will reimburse all reasonable business expenditure incurred by staff and other individuals engaged on diocesan business, providing it complies with this policy and has been approved by an appropriate person (normally your line manager or departmental budget holder).

This expenses policy has been aligned with the expenses policy adopted by the National Church Institutions (NCIs).

The objectives of the policy are to:

- Ensure that the DBF and individuals comply with tax and legal obligations
- Provide regular and timely reimbursements to individuals
- Control costs



- Ensure proper authorisation of expenditure
- Reduce the risk of fraud



Contents

1.	Tax and legal requirements.....	6
2.	Definitions	6
2.1	Business travel:.....	6
2.2	Permanent workplace:.....	7
2.3	Office Based:	7
2.4	Frequent homeworking:	7
2.5	Home worker:.....	7
2.6	Temporary workplace:	8
2.7	Privately-owned vehicle:	8
3.	Non-allowable expenses	8
4.	Supporting Evidence.....	8
5.	Rules Specific to Business Travel	9
6.	Public Transport.....	9
6.1	Class of travel	9
6.2	Travel/Oyster Cards.....	9
6.3	Taxis.....	10
7.	Privately owned vehicles and mileage.....	10
8.	Mileage allowances	11



9.	Passing work on the way to somewhere else	11
9.1	Example 1.....	12
9.2	Example 2.....	12
10.	Fines, charges and tolls	13
11.	Rental cars	13
12.	Hotels and overnight expenses/subsistence.....	13
12.1	Hotel Costs.....	14
12.2	Incidental expenses	14
12.3	Meals and subsistence.....	14
13.	Considerations when travelling outside the UK.....	15
13.1	Visas and travel documents	15
13.2	Personal wellbeing.....	15
13.3	Immunisations/vaccinations	15
14.	Business entertaining and hosting expenses.....	16
15.	Professional Fees.....	16
16.	Eye tests	17
17.	Homeworker (HW) and frequent homeworker (FHW) desk and chair allowance	17
18.	Telephone/broadband charges.....	17
19.	Other expenses	18



20.	General Synod Member Expenses	18
20.1	Conditions.....	19
20.2	Review.....	19
22.	Procedures for Claiming Expenses	19
23.	Approve and Review.....	21
24.	Revision History	21



1. Tax and legal requirements

Under general tax law some, but not all, expense payments are taxable remuneration. However, a taxpayer may be entitled to tax relief for most expenses incurred wholly, exclusively and necessarily in the performance of duties of the employment. Generally speaking, any expense incurred during the normal course of business activities will be reimbursed if they meet the HMRC criteria.

Examples may include:

- Business travel – mileage allowance, parking and congestion charges, train fares, underground fares, bus fares, air fares and taxi fares.
- Travel from home to a temporary workplace
- Subsistence – meals and accommodation costs during any period of business travel. **A single alcoholic drink is claimable with an evening meal only.**
- Conference and Training – fees, travel, accommodation and subsistence on work-related conferences and external training events.
- Business entertainment where it is wholly, exclusively and necessarily in the performance of duties of the employment.
- Business calls – using either a home or non-company mobile telephone.
- Professional subscriptions – where membership is a requirement of the post.

The definition of business travel may be different depending on whether you are an office worker/ Frequent home worker or a home worker.

These rules are designed to satisfy His Majesty's Revenue & Customs (HMRC) requirements in accordance with the dispensation arrangements that the diocese has agreed with them. Our dispensation is a specific arrangement agreed with HMRC. Under the HMRC dispensation, such expenses do not need to be reported on an individual's end of year tax return.

Therefore, it is very important that the procedures contained in this policy are followed, to avoid the risk of having the dispensation withdrawn. Without a dispensation, reimbursements of expenses would need to be reported to HMRC and may be subject to tax and National Insurance.

2. Definitions

2.1 Business travel:

The HMRC definition of an allowable business-related journey is where you need to be somewhere other than your usual workplace to carry out your duties. This usually applies in cases where you work at a set location, but you have to travel for a work-related reason such as a client meeting or to run a business-related errand.



The following trips do not count as business journeys:

Commuting, that is travelling between your permanent place of work and your home or another location which isn't a workplace.

Work-related journeys in which your destination is geographically very close to your permanent workplace, such as venues in Salisbury Cathedral Close.

Journeys in which your primary purpose isn't work-related; you cannot turn a private journey into a business journey by stopping to run a work-related errand on the way. If the primary purpose of your journey is personal, the journey is a personal journey.

2.2 Permanent workplace:

Broadly, for tax purposes, a permanent workplace is a place that the employee attends regularly to perform the duties of the employment where attendance is frequent and follows a pattern. No tax relief is due to employees on travel costs (with some very limited exceptions) for journeys between an employee's home and their permanent workplace as this is regarded as ordinary commuting.

2.3 Office Based:

An employee whose normal place of work is DBF's usual business premises (as defined by their contract of employment). The employee will have guaranteed desk/desk space. Occasionally the employee may work from home, subject to prior agreement from their Line Manager.

2.4 Frequent homeworking:

An employee whose normal place of work is the DBF's usual business premises AND their own home (both places as defined by their contract of employment), who will frequently work from their own home for between a third and two thirds of their working week (i.e. 2-4 days for a full-time post). Working space in the business premises is available using a shared (hot) desk facility. Journeys from your home to the office do not count as business travel and so cannot be claimed. These will form part of your normal commuting costs on the days deemed as 'office days'. However, you can claim for other work-related travel in accordance with the definition of business travel.

2.5 Home worker:

An employee whose normal place of work (as defined by their contract of employment) is their own home. Working space in the business premises may be available from time to time. This means that you can claim the cost of travel to the office if and when you need to attend, however the frequency of attendance at the office will need to be agreed with your line manager



as part of your working arrangements and would be infrequent. You can also claim for other work-related travel in accordance with the definition of business travel.

[Based on your contract your workplace is defined as the below:](#)

Office Based:	Frequent homeworking:	Home worker:
Diocesan office	Diocesan office / Home	Home

[2.6 Temporary workplace:](#)

A workplace that an employee attends for the purpose of performing a task of limited duration or for some other temporary purpose.

[2.7 Privately-owned vehicle:](#)

A car, motorbike or other vehicle that is owned, leased or purchased by you and is registered in your name.

3. Non-allowable expenses

These types of expenses are not permitted either by the diocese or by the HMRC dispensation. Where exceptionally, the claims are authorised, payment will be subject to statutory deductions of tax and National Insurance. Some examples are:

- Entertainment – not related to business
- Home telephone line rental costs unless a separate business line is installed
- Any costs related to internet connectivity at home unless a separate business line is installed
- Any traffic related fines or penalties incurred on business travel

The decision of the Diocesan Secretary is final on the issue of expenses and there is no right of appeal. The Diocesan Secretary is accountable to the Chair of the DBF for issues relating to their expenses.

4. Supporting Evidence

Original receipts, invoices or similar proof of expenditure must be provided with any expenses claim. Credit card items should be accompanied by an itemised receipt.

Any member of staff found to have submitted a fraudulent claim will be subject to the DBF's disciplinary procedures.



5. Rules Specific to Business Travel

The Diocesan Synod has made a commitment to minimise any environmental damage that may be caused through the diocese's business activities. You should bear this in mind when making any travel arrangements.

6. Public Transport

Public transport (other than air travel) is generally far less damaging than any form of car travel and should be the preferred option where possible. Use of public transport should, whenever feasible, be undertaken outside peak times and during periods when the cost of travel is cheaper. You will be personally liable for any fines or additional fares that you may incur as the result of using an invalid or incorrect ticket.

6.1 Class of travel

Standard class should be used for all domestic and international bookings, unless the following applies:

- If you have a temporary or permanent disability or accessibility needs, first class is permitted if it will allow you to travel and carry out your responsibilities comfortably and safely.
- If a first-class ticket is the cheapest option or there are no available standard class tickets and it is essential to book a particular train, first class is permitted.
- If you need to travel overnight and go straight into a business meeting when you arrive at your destination, a first-class sleeping berth is permitted.
- You are taking an overnight long-haul international flight although this will need to be approved in advance by your line manager.

6.2 Travel/Oyster Cards

An employee who buys a travel card will normally be able to use the card for both business journeys and private journeys.

The purchase of a Travel or Oyster card itself is not an allowable expense as it is not possible to prove it is wholly, necessarily and exclusively for business purposes.

Whether or not a claim can be made on the diocese for all or part of the travel cost depends on whether an identifiable amount is or was attributable to the employee's attendance at temporary workplaces.



6.3 Taxis

We do not expect the use of taxis where there is public transport, that would not greatly increase journey time. However, when this is not the case, or the number of employees travelling together makes it cost effective to do so, the cost of travel by taxi can be claimed by one member on behalf of the team.

A taxi may be taken when you are travelling with heavy baggage or equipment necessary to carry out your duties. A taxi may be taken when you are travelling very early in the morning or late at night when there is no public transport available and/or for personal safety reasons. Always use a licensed taxi service.

7. Privately owned vehicles and mileage

You may use a privately-owned vehicle for business travel where:

- It is not possible or practical to use public transport (e.g. because of the remoteness of the destination, numbers of destinations or because you need to carry heavy or bulky objects with you, or because of the time you need to set out and return from the business travel).
- Public transport would not meet your needs when travelling because of a temporary or permanent disability but travelling by car would enable you to make the journey safely and comfortably.

Try to avoid driving where you could use public transport or consider whether you could share a lift with a colleague

It is the responsibility of the driver of the vehicle to ensure that it is compliant with all the legal requirements for use on public roads, including:

- Being maintained in a roadworthy condition
- Having appropriate insurance cover for business use at the employee's expense
- Being appropriately taxed
- Having a current MOT certificate if required.
- As the driver, you must fulfil the following before driving on DBF business:
- Hold a current full driving license for the class of vehicle you are driving
- Where requested, provide documentation (driving license, insurance, road tax, MOT) for inspection by your line manager as per the DBF's 'Drive at Work Policy'. You must also tell your line manager of any changes in the status of your license or insurance.

The driver also has a duty of care to any passengers in the vehicle while travelling on DBF business.



8. Mileage allowances

If you use your private vehicle for business travel, you may claim a mileage allowance for the journey undertaken. No other cost relating to running your private vehicle can be reclaimed from the DBF, including insurance, repairs, maintenance or fuel.

Claims must only be for the distance travelled on DBF business and must not include any private mileage. You should use an odometer or a recognised travel planning tool (e.g. RAC Route Planner) to calculate the mileage travelled. Claims should be made to the nearest 0.1 mile.

The DBF will pay an additional tax-free Passenger Mileage Allowance for each colleague that travels with the driver in their private vehicle on a work-related journey. The additional allowance can only be claimed by the driver of the vehicle and is shown in the mileage allowances below. The DBF mileage allowances represent the maximum amount which can be paid to employees without any tax or national insurance liability being incurred.

The rates are as follows:

Vehicle	Condition	On the first 10,000 miles in the tax year	On each additional mile over 10,000 miles
Cars and vans	Unconditional, but use of public transport is encouraged to minimise environmental impact	45p per mile	25p per mile
Cars and vans – car sharing	You are using a private vehicle with colleagues as passengers	5p per mile per passenger	5p per mile per passenger
Motorcycles	Unconditional	24p per mile	24p per mile
Bicycles	Unconditional	20p per mile	20p per mile

9. Passing work on the way to somewhere else

An employee may pass a permanent workplace on the way to or from a temporary workplace. If the employee stops and performs substantive duties (one or more hours work) at the permanent workplace then there are 2 journeys:

- ordinary commuting: this is between home and the permanent workplace.



- business journey: between the permanent workplace and the temporary workplace.

Tax relief will be available for the cost of the second of these journeys – but not the first.

Where the employee does not stop at the permanent workplace, or any stop is incidental to the business journey, all of the journey is business travel.

9.1 Example 1.

Darren drives each day between his home in Winchester and his office in Salisbury. One day he had to travel on business to Birmingham and back.

He drives directly from home to Birmingham but stops off at his office to pick up some papers, stays less than one hour and then continues his journey.

His stop is incidental to his business journey. His business journey is from his home in Winchester to Birmingham and back.

Tax relief is available for the cost of his journey from his home to Birmingham and back.

He can claim the total miles from his home to Birmingham and back.

Had Darren stayed in the office and worked for more than an hour then his trip from home to the office would be classed as an ordinary commute and not claimable as a business journey. He would have been only able to claim the business journey from the office to Birmingham and then Birmingham back home.

9.2 Example 2.

Jane Smith drives each day between her home in Sherborne and her office in Salisbury. One day she needs to attend a training event in Bath.

Rather than travelling directly to Bath from home she had to stop off at her office in Salisbury to take part in a telephone conference, which took more than one hour, about a project she had been working on.

After the telephone conference has finished, she drives to the training event in Bath.

As Jane has stopped off at her workplace to carry out substantive duties on the way to the training event in Bath the first part of her journey between home and Salisbury is ordinary commuting.

Tax relief is available for the cost of her journey from Salisbury to Bath, and from Bath back to her home address as this is travel to a temporary workplace.

So, the journey is split into 3 sections:

Home to office: which is an ordinary commute and not claimable.

Office to Bath: which is a business journey and claimable.

Bath to home: which is a business journey and claimable.



10. Fines, charges and tolls

You have responsibility for paying charges and tolls when using your private vehicle on DBF business, including liability for any penalties imposed due to late payment.

We will reimburse the cost of unavoidable charges or tolls (including congestion charges, emission charge and Ultra Low Emission Zone (ULEZ)) and the reason for the charge should be included on your submitted expenses claim form.

Where possible, you should obtain and submit a receipt with your claim.

Where it is not practicable to provide receipts, for example when using a parking meter, the DBF will reimburse the actual cost of parking (up to a maximum of £10 per day) or the standard toll rate for the relevant road, tunnel or bridge.

Penalties and fines (for example, from traffic offences or parking violations) incurred by you whilst travelling on DBF business will not be reimbursed, even when arising from genuine error.

11. Rental cars

If you are unable to use public transport for the reasons stated above and you do not have access to a privately-owned vehicle, you may require a rental car. Rental cars must be used for DBF business only.

If you rent a vehicle for business related travel, you must have a valid driving license and appropriate insurance. The cost of insurance can be reclaimed from the DBF if it is not covered at the time of making the booking. Any booking of a rental car must be agreed in advance with your line manager.

You can claim reimbursement for the cost of fuel for a rental car, as long as a valid receipt is provided with your expense claim. You cannot claim mileage for a journey undertaken in a rental car.

All rental cars must be fueled to the same status in which you collect them prior to their return to the car rental agency. The refueling option must be declined when renting a vehicle, as these costs can far exceed the normal fuel rates at a fuel station.

12. Hotels and overnight expenses/subsistence

Hotels should only be booked where you cannot reasonably make the return journey to and from a meeting or other workplace in the same day. Wherever convenient, please plan your agenda to ensure there is enough travel time to get there and back safely, whichever method of transport you use. Where this is not possible, the DBF will cover the cost of an overnight stay.

Overnight accommodation in the case of travel disruption should only be booked if it meets the



circumstances of it is unsafe to travel home at the current time or the cost of travelling home is more than the accommodation cost.

12.1 Hotel Costs

When you are travelling within the UK, the limits for overnight accommodation **including breakfast**

are as follows:

Location	Maximum Limit
Inner London	£170.00 per night
UK provincial cities and elsewhere	£145.00 per night

Hotels should be booked prior to travel to ensure the best rate; you should obtain line manager or director approval prior to making accommodation arrangements. Please ensure we have a record of your itinerary so that we can help keep you safe.

There may be some circumstances when staying within the above limits may not be possible e.g. when travelling to remote locations with limited acceptable hotel options or when attending conferences where staying in the conference hotel is required. In these cases, a higher rate may be justified and approval from your director should be sought prior to booking.

If your travel is international, we recognise that costs may vary from the standard accommodation limits according to local economic factors and circumstances, and therefore you should seek accommodation using the approved [HMRC worldwide expense rates](#) as a guide for what is reasonable. In circumstances where it is not practical or possible to remain within these guidelines, you should seek approval from your director or line manager prior to booking.

12.2 Incidental expenses

We appreciate that you may incur some incidental expenses whilst you are staying away overnight e.g. newspapers, laundry or private phone calls.

These expenses may be reimbursed up to a total overall maximum of £6 for every night spent in the UK or £10 for every night spent outside of the UK but must be separately itemised and supported by receipts.

You can only claim the expenditure you actually incurred; this is not an allowance.

12.3 Meals and subsistence

When travelling on DBF business, you may claim for the cost of meals and refreshments. Please note, you can only claim for the actual costs incurred which should be supported by valid receipts for all items claimed.



The cost of meals includes provision for tips and service charge, provided it is included on the receipt and is not excessive.

Within the UK, the following limits apply; expenditure above these limits will not be reimbursed:

Expense	Conditions	Limit (per day)
Breakfast	The journey started before the normal daily departure and no later than 6.30am	£8.00
Lunch	Additional cost over and above normal lunch costs	£7.00
Dinner/Evening Meal	If staying away from home overnight or not returning home before 10pm	£24.00
Incidentals	Refreshments such as tea, coffee, water, etc	£6.00

For travel outside the UK, we recognise that costs may vary in accordance with local factors, and these limits should be used to provide guidance on what is a reasonable level of expenditure, along with reference to the [HMRC worldwide expense rates](#).

13. Considerations when travelling outside the UK

You are expected to comply with local laws and regulations and show respect for local cultures and customs, as appropriate to the area in which you are travelling.

[13.1 Visas and travel documents](#)

It is your responsibility to make sure all your travel documents are correct and up to date before travel, including a valid passport which complies with the necessary entry criteria.

The DBF will not reimburse the cost of applying for or renewing your passport, although the cost of a second passport, if required for official travel, will be reimbursed.

The cost of entry visas will be covered as part of your booking through our travel provider.

If booking overseas travel especially to multiple destinations, you should seek visa advice from the travel provider before finalising your booking.

[13.2 Personal wellbeing](#)

You are responsible for seeking medical advice to determine necessary vaccinations, immunisation and first-aid requirements when travelling overseas. Advice will be available through the travel provider

[13.3 Immunisations/vaccinations](#)

If you require immunisations/vaccinations to travel outside the UK on DBF's business you may reclaim reasonable costs incurred.



You must check the Covid-19 vaccine and any quarantine requirements to the country you are entering and for your return.

14. Business entertaining and hosting expenses

The cost of official business entertaining must be appropriate. We will reimburse the cost of refreshments provided at meetings and other entertainment costs incurred at or near the permanent place of work only if these costs have been incurred for the benefit of non-members of the organization. Officeholders (i.e. members of clergy) will be seen as non-members of the organization for this purpose. Occasional meals with professional advisers, agents and other business contacts are acceptable. You are expected to exercise your judgement in the choice of restaurant and the level of expenditure incurred. Any other entertainment expenditure, for example the purchase of tickets for sporting or cultural events, is not allowable. All expenditure must be fully supported by receipts.

When submitting expenses for hosting within the home, receipts do not need to be provided but the following information will need to be submitted with the expense claim form and the amount subject to the caps below.

The maximum amounts that can be claimed are as follows:

- Costs of providing bed & breakfast for visitors to the diocese – up to £20 per night.
- The costs of providing meals to visitors up to a maximum of £10 per individual.

The following information should be included with the expense form:

- The name(s) of attendee(s)
- The organization which they represent.
- The purpose of the entertainment.

15. Professional Fees

Some job roles have essential or desired professional qualification requirements to fulfill the role and or comply with legislation, e.g. building surveyors, accountancy and HR. The DBF will reimburse professional subscription fee(s) where this is stated as an essential or desired qualification in the job description. Only one membership is paid for annually (i.e. if you are a member of two or more bodies then the employee chooses which one the DBF will reimburse) and can be paid either direct for the employee or on an expense claim form following payment, with the necessary receipt / proof of payment.



16. Eye tests

We will pay for the cost of regular eye tests for employees that use visual display units (VDUs) as a significant part of their work (normally every two years). Where the optician deems it necessary for the employee to be provided with spectacles for the purpose of working with the VDU as a significant part of their work, then the DBF will contribute towards the cost of the frame(s) and lense(s) up to a limit of £120 plus the cost of a standard eye test. Include the necessary receipts as part of your expense claim.

17. Homeworker (HW) and frequent homeworker (FHW) desk and chair allowance

The DBF will reimburse the purchase of a H&S compliant home office desk and or chair. This can be claimed by submitting a valid expense claim and receipt to the maximum total value of £300 (inclusive of VAT and delivery).

As the choice of furniture will be specific to your home office setup and preferences, the desk and or chair will be considered the property of the employee and will be retained by the employee following termination of employment with the DBF.

The employee agrees to repay a proportion of the allowance in the event of termination of employment within the following periods after the claim:

1st year	-	Reimburse 75% to a maximum of £225
2nd year	-	Reimburse 50% to a maximum of £150
3rd year	-	Reimburse 25% to a maximum of £75

This will be calculated and deducted as part of the final payroll payment.

Applying for this allowance, the employee confirms that the desk/chair purchase is in accordance with Health & Safety requirements; will be considered their property and be retained by them following termination of their employment with the DBF; and will be required to repay a proportion of the allowance in the event of termination of employment within 3 years of the original purchase of the desk/chair (as outlined above).

18. Telephone/broadband charges

The DBF will provide mobile phones to employees for business calls according to the diocesan policy if making and receiving telephone calls or emails away from the office are vital and central parts of the employee's duties. Regular personal use of a DBF provided mobile phone must be pre-agreed with your department director and an appropriate reimbursement made to the DBF in line with HMRC rules.

Claims for the costs of business calls from either a home phone or a personal mobile phone



where the employee pays for line rental and call charges may be made if evidence is submitted on the costs of the calls made.

For example, if in one quarter the telephone bill is £72. This is made up of line rental of £24, business call charges of £12 and private call charges of £36. A claim can be made for £12; the cost of business calls provided a copy of the itemized bill with the business calls highlighted accompanies the claim.

No claim can be made for the cost of business calls if the terms on which the telephone or mobile phone is rented require the payment of a fixed sum to cover both line rental and calls. In such a case there is no cost that is wholly and exclusively attributable to the cost of a business call. Similarly, no claim can be made for use of electronic tablets such as iPads owned by the employee as there is no cost that is wholly and exclusively attributable as a business cost.

No claim can be made for the cost of home broadband as HMRC are of the opinion it is impossible (unlike phone calls) to evaluate the percentage of business use. However, if a faster broadband speed is needed for effective home working the additional cost may be claimable in consultation with your line manager.

19. Other expenses

If in the course of your work with the DBF you incur out-of-pocket expenditure (because no other procurement method was available or suitable at the time of purchase), you can claim reimbursement by completing and submitting an expense claim.

It is envisaged that this will be rare, but if you find that this is a regular occurrence, please talk to your line manager for further assistance.

20. General Synod Member Expenses

Diocese of Salisbury General Synod Members can claim expenses in accordance with the National Church Institutions policy which can be found here:

<https://www.churchofengland.org/about/governance/general-synod/synod-members-resources>

Using the DBF expenses claim form.

To support participation in General Synod, each eligible member may apply for an **advance of up to £1,000** for each group of sessions using the application form at the bottom of this page: [General Synod Members](#). This is intended to cover reasonable and necessary costs associated with attending General Synod meetings and related responsibilities, including but not limited to:

- Travel and accommodation
- Subsistence (meals and incidental expenses)



- Associated costs directly related to Synod Duties

20.1 Conditions

- Members should submit expense claims throughout the year, in accordance with diocesan expense procedures and with appropriate receipts.
- Any unspent funds must be declared and returned to the DBF within three months of the meeting that they relate to and no later than **31 January** following the year of issue.
- A reconciliation statement will be issued annually by the Finance department.
- It will not be possible to advance further sums unless the previous advance has been settled in a way that is satisfactory to both parties.

20.2 Review

This arrangement will be reviewed annually by the Accounts Department to ensure compliance with financial governance standards.

21. Rural Deans

Expenses up to a maximum of £3,500 per annum are reimbursed on submission of a claim form.

Expenses can be claimed for:

- Travel on deanery business within the deanery
- Travel to diocesan meetings on deanery business
- Stationery
- Telephone calls on deanery business
- Postage
- Official entertaining
- Contribution to secretarial costs. (Max £2,400 p.a. included in the £3,500 above)

22. Procedures for Claiming Expenses

Claims should be made on the official Expenses Claim Form which is available online here:

[2024 Expenses Form.xlsx](#)

The claim should state the following:

- Reason for the expense – meeting, training event, etc
- Details of the expense – travel costs, meals, accommodation, etc
- Cost incurred



All expense claims must be supported by receipts for expenditure and be authorised by your line manager. The DBF reserves the right to refuse reimbursement of any unreceipted or unreasonable costs. The basis for the refusal will be communicated to the employee. The decision of the Diocesan Secretary is final in this regard.

As the DBF understands that individuals may incur small costs for which receipts may not be available – e.g. refreshments, bridge tolls, etc. – a maximum level of £10 per day will be applied for claims in respect of this expenditure providing they are itemised on the Expenses Claim Form.

Claims once authorised should be passed to the Accounts Department and will be paid by BACS credit to your bank account within fourteen days of your claim being received in Accounts. The Accounts Department will check claims from time to time to ensure that the policy is being properly interpreted and upheld.

Claims should be submitted no later than three months of the expense being incurred. **No reimbursement will be made for expenses which have remained unclaimed for more than three months.**



23. Approve and Review

Policy applicable to:	DBF Employees, members of associated boards, committees, and General Synod, also for Rural Deans in pursuance of their duties.
Approved by:	Finance and Resources Committee
Approved date:	21 February 2025
Policy owner (Director title):	Director of Finance
Policy author (Name and job title):	Director of Finance
Review cycle:	Annual

24. Revision History

Version No.	Revision Date	Revised By	Summary of Changes
1.1	31/01/2025	AD Antony	Updating wording, revision of overall policy.
1.2	31/01/2025	Sam Giddens	Updated formatting.
1.3	13/06/2025	Miriam Longfoot	Update to Section 20 – General Synod Member Expenses