

## Expenses categories and allowances

### 1. Standard mileage rates - effective 1 March 2018

1.1 Mileage claims must be calculated at the rate prevailing at the time of payment.

Mileage, in tax year	Personal use vehicle			
	Sanctuary Housing Services Sanctuary Students		Sanctuary Care Sanctuary Supported Living (Home Care and Extra Care)	
	First 10,000 miles	Each business mile over 10,000	First 10,000 miles	Each business mile over 10,000
Cars	45p	25p	35p	35p
Motorcycles				24p
Bicycles				20p

Engine size	Employees with Car Buy Out options			
	Petrol	LPG	Engine size	Diesel
1400cc or less	11p	7p	1600cc or less	9p
1401cc to 2000cc	14p	9p	1601cc to 2000cc	11p
Over 2000cc	22p	14p	Over 2000cc	13p

Engine size	Employees with Company Car - reimbursement to the Group of private miles used (rates effective 1 March 2020)			
	Petrol	Engine size	Diesel	
1200cc or less	12p	1,200cc or less	9p	
1201cc to 1400cc	12p	1,201cc to 1,400cc	9p	
1401cc to 2000cc	14p	1,401cc to 1,600cc	9p	
Over 2000cc	20p	1,601cc to 2,000cc	11p	
		Over 2,000cc	13p	

### 2. Car buyout rates

2.1 Sanctuary uses the inflation rate that is published in January to adjust car buyout lump sums. The inflation rate published in January 2021 was 1.2 per cent; therefore, the rates below apply from 1 April 2021.

Grade	Lump Sum
Grade 10	£7,304.00*
Grades 11, 12 and 13	£8,477.00*
Grade 14	£8,850.00*

\*Please note this is paid in equal instalments throughout the year

### 3. Other expense types

Type	Maximum amount that can be claimed/restrictions
<b>Accommodation</b>	<p>Bookings should be made on a 'bed and breakfast' or 'dinner, bed and breakfast' rate, where available.</p> <p>The maximum amount for 'bed and breakfast', including VAT:</p> <ul style="list-style-type: none"> <li>• London (within M25) - £140 per night</li> <li>• Glasgow - £99 per night</li> <li>• Worcester - £89 per night</li> <li>• Plymouth - £85 per night</li> <li>• All other locations - £80 per night</li> </ul> <p>The maximum amount for 'dinner, bed and breakfast', including VAT:</p> <ul style="list-style-type: none"> <li>• As above, with additional £25 for dinner allowance per night</li> </ul>
<b>Incidental expenses</b>	When staying away on business, maximum amount per day is £5 per day.
<b>Gift/meal with relative/friend</b>	Maximum amount to be claimed is £25 per night.
<b>Meals and refreshments</b>	<ul style="list-style-type: none"> <li>• Breakfast: £7</li> <li>• Lunch: £5 (where the employee does not leave for work from home)</li> <li>• Dinner: £25 - plus 10 per cent tip, to include no more than one alcoholic drink</li> <li>• One way journey exceeding 2.5 hours: £3</li> </ul>
<b>Rail travel</b>	To be booked through a Booking Coordinator with a minimum of two working days notice. Travel by standard class and if the traveller has a discount card, this should be utilised.
<b>Flights</b>	Journeys exceeding 250 miles one way, employees may travel by air; if agreed in advance by an appropriate Director. Flight booking form on Solis must be completed, cheapest option that meets requirements must be selected in standard class.
<b>Taxis</b>	A taxi may be used where the journey is not possible via another method (including all public transport). Any journey must be agreed in advance by the line manager.
<b>Training and conferences</b>	Any expenses must be pre-approved by a Director and Learning and Development team and paid via GPC; not through expenses.
<b>Professional qualifications</b>	Any expenses must be pre approved by a Director and/or delegated person responsible for professional qualifications within business area.
<b>Other expenses required immediately and not able to use GPC, One Time Vendor, normal purchase routes</b>	<p>This category should be avoided. It may, however, be necessary on rare occasions for managers to make judgement decisions to purchase items urgently required for business use.</p> <p>For these business expenses properly incurred in the normal course of business, they can be reclaimed, subject to pre approval by a relevant Director.</p>
<b>Staff relocation costs</b>	Any expenses must be pre approved by a Director and/or Group Director - Corporate Services in line with financial regulations.

#### **4. Non allowance expenses**

##### 4.1 The following expenses cannot be claimed:

- Speeding fines
- Parking tickets
- Gifts, birthday/celebratory cards
- Lunches, where there is no prior overnight stay
- More than one alcoholic drink, as part of an evening meal
- Christmas/celebratory meals or drinks
- Uniform or work wear contributions.