

Meal and Accommodation Expenses

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Policy Statement

Summary West Yorkshire Police (WYP) will reimburse meal and accommodation expenses when these have been reasonably incurred by police officers and police staff in the course of their work. The Force does not wish officers and staff to be disadvantaged financially by unforeseen circumstances or expenditure beyond that which would normally or reasonably be incurred during the course of their work.

This policy clarifies when, what and how individuals can make a claim for meal and accommodation expenses.

Scope This policy applies to all police officers and police staff up to and including the rank of superintendent.

Principles

- General**
- The organisation will reimburse officers and staff for additional expenditure, incurred in the course of their work, for meals and accommodation expenses where they comply with this policy.
 - Officers and staff required to stay away from home overnight at the organisation's request, may claim meal expenses in accordance with current subsistence rates unless meals are included in the accommodation package.
 - If Officers and staff incur expenses while they are away on duty, these will be recovered via a claim on the Proactis system.
 - If Officers and staff request an advance to cover any expenses they may incur while they are away on duty, then this will be provided in cash from Customer Services (from the business account). On their return, individuals are required to provide receipts covering the use of the cash and any leftover cash should be returned.
 - If individuals are working as part of a joint operation with another police service, or on secondment, but claims for reimbursement are made to WYP, then this policy will apply.
 - Individuals should not make meal claims when working on a rest day/non-working day/free day or Bank Holiday unless they have incurred additional expense and been unable to meal in the usual way.
 - Reimbursements for meals taken at an individual's normal place of duty are taxable but when taken elsewhere are not taxable.
 - West Yorkshire Police will in certain circumstances provide officers and staff a meal while performing their operational duties. This is explained further in the Operational Meals policy.
 - Incidental expenses are only payable for nights spent away from home

while attending residential training courses. Student officers attending initial recruits training cannot claim.

- The maximum number of nights allowed to be claimed per week is four (with the exception of NPAS National Line Pilots), however, if attending a week's course and arrival is on the preceding Sunday night, a claim for five nights per week may be made.
- Accommodation bookings must be made through the organisation's Contract Booking Service via Customer Services.
- All claims will be regularly, randomly audited. Any anomalies will be investigated.
- Subsistence rates will be reviewed annually and increased in line with the Consumer Price Index for the December of that year, with the uplift being effective from the 1st January, in the following year.

Mid Shift Meal

- Officers and staff will provide their own mid shift meal i.e. provide or buy their own food, a sandwich and a drink etc. However, the organisation may reimburse officers and staff if they are unable to obtain a meal 'in the usual way' and incur additional expenditure.
- Individuals may claim reimbursement for a meal:

If they are...	And as a consequence...
retained on duty beyond the normal period of duty for at least two hours because they have been informed by a line manager to do so;	<ul style="list-style-type: none"> • They necessarily obtained a meal; • The meal is agreed by a supervisor as justifiable; and • The claim is reasonable and backed by a receipt.
prevented by their duties from taking their meal in the normal way, during that shift;	<ul style="list-style-type: none"> • They were unable, not unwilling, to provide themselves with a meal 'in the usual way'; and • The claim is reasonable and backed by a receipt.

Retained on Duty

- One meal may be claimed for each four hour period of retention.
- Reasonable claims should not exceed the specified levels and are expected to be more than a snack:

Meal	Examples of Meal Items
Breakfast	<ul style="list-style-type: none"> • Sandwich; or • Cereal and fruit; or • A main course.
Lunch and/or Evening Meal	<ul style="list-style-type: none"> • Sandwich, a packet of crisps, a yoghurt; or • Main course in a restaurant or hotel, or purchased from a take-away outlet; or • Items purchased from a shop which provide a balanced meal, e.g. cooked meat and salad.

- All meals to include a non-alcoholic drink.
- Beverages purchased on their own do not constitute a meal and cannot be claimed for.
- The cost of alcoholic beverages will not be reimbursed.
- The specified reimbursement levels for meals are:

Breakfast	£7.50
Lunch	£10
Dinner	£20

- If the meal bought does not cost the upper limit of the reasonable allowance, as described above, then additional items should not be purchased to 'top up' these amounts.
- There are exceptional circumstances, such as medical dietary requirements, where different meal items will need to be purchased, e.g. gluten free. These claims will be permitted.
- All submitted claims shall be reasonable in line with the table of examples above. Claims for reimbursement of items which do not reasonably constitute a meal will not be paid.
- There are certain circumstances where these limits will be exceeded and cannot be adhered to, e.g. if you are retained in a hotel in an isolated location and there are no other alternatives available and the cost of purchasing the meal is higher. In such circumstances a higher amount may be claimed with the agreement of the District Commander or Departmental Head.

Receipts

- A claim for the cost of meals and accommodation must be supported by an itemised receipt, which should match the claim in terms of:
 - Date;
 - Time of day; and
 - Nature of the meal.
 - The receipt should normally be pre-printed or stamped with the issuer's business details, including VAT registration number, which allows the organisation to reclaim the VAT.
 - While a VAT receipt is preferable, a till receipt will be acceptable, providing it identifies the meal provider, the date and nature of the meal. Although, not ideal, a handwritten receipt identifying the meal provider, the date and nature of the meal is acceptable in circumstances where a printed till receipt is not available.
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Responsibilities

Individuals

Individuals are responsible for:

- Submitting claims only in accordance with this policy for genuine,

necessary expenditure.

- Ensuring that all the conditions of an expenses claim are fulfilled and that the claim is valid.
 - Submitting claims via the Proactis system promptly during or after the month expenses were incurred. There must be exceptional circumstances for any delay in submitting expenses claims.
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**District
Commander/
Departmental
Head**

- Where receipts are unavailable, or claims are exceptional, they must be validated by the District or Departmental Head or designated member of the management team.
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Additional Information

Compliance

This policy complies with the following legislation and policy:

- Police Regulations 2003, Regulation 35
 - Data Protection Act 2018
 - Police Staff Conditions of Service
 - Operational Meals policy
 - Travelling Expenses and Time policy
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Further Information

Further guidance in relation to this policy can be sought from:

- Finance and Commercial Services
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