**Working from Home - Additional Expenses Guidance**

1. **About this guidance**

This is a temporary process in response to current Covid-19 related expenses for home working. It enables staff to apply to claim for exceptional costs as a result of working from home if they are experiencing genuine financial hardship.

**2. Key Principles**

This guidance should be read in conjunction with published MOJ Working From Home Guidance which can be found at https://intranet.justice.gov.uk/guidance/security/emergencies/coronavirus-guidance/working-remotely/. Normal business as usual principles are that staff will not receive reimbursement for any below items, however, due to current exceptional circumstances HMPPS will consider cases of genuine hardship.

2.1 Phone calls / Broadband

Employees will not be entitled to reimbursement of telephone calls made when working from home under these temporary arrangements.  Employees should contact their IT support provider where they cannot access provisions for making calls using alternative software such as, for example, Skype, Microsoft Teams, or WhatsApp Calling. If internet connection at home is not suitable, employees should utilise tethering functions of their work phone or request MIFI devices.

2.2 Utilities

Employees will not be entitled to reimbursement of expenses incurred for additional heating, lighting or other utilities when working from home under these temporary arrangements.  If there are exceptional additional costs associated with working from home and genuine hardship, employees should discuss this with their line manager and submit this form.  Any expenses claims would need to be reasonable and have been incurred wholly, exclusively and necessarily while carrying out official duties at home. For example, if there are other family members present in the household, it is not reasonable to disaggregate heating, lighting or utility costs incurred for working from home.

1. **Taxation**

Should any hardship cases be approved, staff must familiarise themselves with impact on taxation (for example, the impact of this claim if they already claim Working from Home Tax Relief). More information is available at https://www.gov.uk/tax-relief-for-employees/working-at-home .

1. **Hardship cases**

If staff are experiencing genuine financial hardship and experience genuine costs, then consideration will be given to reimbursement for items above in line with normal ‘out of pocket’ costs. For staff working at home, HMPPS will take into account any saving which arrive as a result of not travelling to work.

**Part 1 - To be filled by employee**

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| **Working from Home - Application for expenses as a result of financial hardship** |
| Employee Name  |  |
| Employee Number  |  |
| Job role  |  |
| Cluster/ Group/ Prison  |  |
| Cost Centre  |  |

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| **Usual travel costs**  |
| How do you usually travel to work (pre- temporary working from home arrangement)? | (car, bus, train, taxi, etc.)  |
| Distance between home and office (in miles)  |  |
| Home postcode  |  |
| Office/Establishment Postcode  |  |
| Monthly costs of travelling to work if travelling by car (pre- temporary working from home arrangement)? | Monthly mileage costs *Please provide detailed workings of your monthly costs calculation. Please use 26p per mile rate for your calculation.*  |
| Parking costs (if applicable) |
| **Total monthly cost:** *(Petrol and parking costs combined)* |
| Monthly public transport costs (pre- temporary working from home arrangement)? | *(If you have annual pass, please divide cost by 213 working days in the year to ensure account is taken for annual leave and other periods of absence. Then please calculate your cost based on numbers of days worked.*  |
| Any other usual expenses incurred when travelling to work  |  |

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| **Additional costs for broadband**  |
| Have you tried to obtain MIFI unit or have you been provided with work smart phone which can be used for tethering?  |  |
| Please provide explanation re additional broadband costs.  | *(For example, I had to get more data in my broadband package. Previously I paid £10 a month for 10 GB data and now I pay £12.99 for 15GB data). NB If you have decided to change your broadband package to unlimited package for all your household needs or private use, this is unlikely to be justifiable expense.*  |
| Was additional broadband cost incurred wholly, exclusively and necessarily while carrying out official duties at home?  |   |
| Please attach the evidence of this additional cost (for example, old contract and new contract or higher use bill)  |

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| **Additional utilities costs**  |
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| Do you live in your household alone?  | *(if you live in your home with somebody else, it is unlikely that your claim will be approved as it is difficult to demonstrate that higher cost was incurred wholly, exclusively and necessarily while carrying out official duties).* |
| Please provide detail of specific costs which you incurred solely due to due to working from home  |  |
| Please also attach evidence of these costs (for example, utility bills pre- working from home and current utility bills which  |

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| **Additional equipment costs** **(You must not incur costs without first confirming with your line manager that the costs will be met by HMPPS). Exceptionally, if you wish to claim for items already purchased without prior approval, please use this section of the form.**  |
| Have you completed Cardinus or equivalent Assessment? What was a recommendation?  |  |
| Have you discussed the outcome of this assessment with your line manager/Business Manager or People Hub Manager?  |  |
| Have you tried to follow up standard approach to procure equipment as stated in the guidance?  |  |
| Please provide description & cost of equipment which you had to procure yourself as a result of Cardinus or equivalent Assessment.  |  |
| Please also attach evidence of these costs (invoice or receipt)  |

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| **Summary of Additional Costs** |
| Saving gained by not travelling to work (per month)  | £ |
| Additional Costs claimed (per month) | £ |
| Difference between savings gained and additional costs (per month)  | £ |
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| Are there any circumstances which you want us to be aware?  |  |
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| **Employee Declaration**  |
| I confirm that the information given in this form accurately describes the circumstances and that any change in my circumstances as described in this form will be reported promptly in writing to my line manager. |
| Signed |  | Enter your name if sending electronically  |
| Date |  |  |
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**Part 2 - To be filled by Governor/ Head of Cluster /Head of group**

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| **Governor/ Head of Cluster /Head of Group Assessment**  |
| **Governor/ Head of Cluster /Head of group** should check each part of the claim form and satisfy themselves that employee:* has utilised standard provision of equipment as stated in the guidance.
* demonstrated that any expenses claims are reasonable and have been incurred wholly, exclusively and necessarily while carrying out official duties at home.
* provided the evidence of these claims (such as receipts).
* has suffered financial hardship as a result of working from home (saving money from traveling doesn’t offset additional costs)
 |
| Following my review, I (approve/ decline) this application.  |
| Signed |  |
| Employee Number  |  |
| Date |  |
| **Once approved, please submit this application for regional group or HQ group approval.**  |

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| **Prison Group/ Probation Region/ HQ Group Level Approval**  |
| Prison Group/ Probation Regions / HQ Directors can approve these forms themselves or delegate this authority to regional Workforce Planning Committee or Finance Committee. Prison Group /Probation Regions / HQ groups/ must satisfy themselves that employee:* has utilised standard provision of equipment as stated in the guidance.
* demonstrated that any expenses claims are reasonable and have been incurred wholly, exclusively and necessarily while carrying out official duties at home.
* has suffered financial hardship as a result of working from home (saving from traveling doesn’t offset additional costs)
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| Following my review, I (approve/ decline) this application.  |
| Name of approver and role  |  |
| Signed |  |
| Date |  |

If approved/declined, please forward your decision to employee who can submit claim via SOP and Finance Business Partner. Employees and line manager should retain a copy of this form in line with expense recording keeping guidance for audit purposes.