



EMPLOYEE EXPENSES POLICY AND PROCEDURE

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PURPOSE

ELATT will reimburse employees for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business. Employees should not be either financially disadvantaged or advantaged because of genuine business expenses. Employees are responsible for the payment of all expenses they incur, except where we have direct settlement arrangements with suppliers in place. Breach of this policy is a disciplinary offence. Deliberate falsification of a claim or the evidence needed to make a claim will constitute gross misconduct. This may result in summary dismissal. 'Falsification' includes the failure to pass on any discount obtained in the course of incurring an expense.

ALLOWABLE EXPENSES

TRAVEL - UK

ELATT will reimburse the reasonable costs of amounts necessarily expended on travelling in the performance of the duties of the employment, for example to events, external meetings, training etc. This does not include travel between home and office.

Employees who regularly work offsite away from ELATT HQ, for example tutors, will not be reimbursed for travel between home and the teaching venue for journeys that incur the same time and cost as travelling to the ELATT office. However, should travel to the teaching site incur a greater cost than would normally be expected if, for example, the venue is further away, ELATT will reimburse travel costs for the difference.

Employees should travel by the most cost-effective mode of transport taking into account journey time and the nature of the journey as well as the monetary cost.

By employee's own car/motorcycle/bike

The mileage allowance is set by reference to the HM Revenue and Customs (HMRC) rules on AMAPs (Approved Mileage Allowance Payments). These are currently as follows:

Type of vehicle	First 10,000 miles	Above 10,000
Cars and vans	45p	25p
Motorcycles	24p	24p
Cycles	20p	20p

This policy is non-contractual and may change from time to time.

Tax - rates per business mile

The employee is required to keep track of business mileage incurred in the tax year (6 April to 5 April) to ensure the correct rates are used.

Where an employee uses their own vehicle, the employee should ensure that the vehicle is in good working order, fully insured, taxed and MOT'd and that the driver is covered by breakdown assistance.

The Finance Manager may request the employee to print off a route planner to support the business mileage claimed by that employee.

By taxi

Employees are expected to use taxis only when strictly necessary and where it is cost effective to do so. Employees should always obtain a receipt.

By tube, DLR (Docklands Light Railway), bus or tram

Employees should retain tickets where possible. Where an employee's season ticket already covers the cost of travel, no further claim will be allowed. Where Oyster cards are used, the employee should provide evidence of the additional cost incurred, for example by printing off their online statement or by printing off the journey cost provided by the Oyster fare finder.

By train

Employees should, as far as possible, travel standard class and should book their journeys sufficiently in advance to obtain the best possible prices.

By plane

Flights should, whenever possible, be booked sufficiently in advance to obtain the best possible prices. Air travel should be by economy class. Employees should retain all tickets and credit card vouchers.

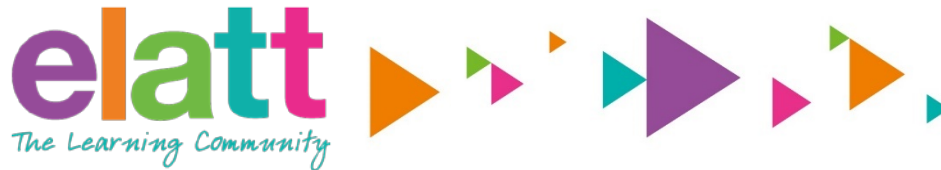
Late night travel

In exceptional circumstances, and only in accordance with HMRC rules, ELATT may meet the cost of late night taxis or similar road transport provided all the following circumstances apply:

- the employee is required to work later than usual and at least until 9.00pm;
- this occurs irregularly; and
- by the time the employee ceases work either public transport has ceased or it would not be reasonable to expect the employee to use public transport.

The number of such journeys must not exceed 60 in any tax year.

This policy is non-contractual and may change from time to time.



OVERNIGHT ACCOMMODATION – UK

Hotel accommodation should be booked in advance at the best possible rates which should not exceed £130 per night, including VAT but excluding breakfast costs. Any booking in excess of that amount will need to be approved by the Finance Manager prior to booking.

Employees should take into account the location of the hotel as regards the cost of taxis, etc and the time required to travel to and from the hotel.

Subsistence - overnight absence - UK

ELATT will reimburse reasonable out of pocket expenses incurred by the employee when it is necessary to stay away from home overnight on ELATT business. This will include the following:

- hotel bills (see above)
- breakfast
- lunch, evening meal and beverages - to an overall maximum of £40 per day (please note that the employee may incur costs in excess of £40 but may only claim up to £40)
- parking at hotel

Subsistence - no overnight absence - UK

An employee may claim for meals and beverages up to a maximum of £20 per day when travelling on ELATT business. This is intended to reimburse the employee for additional expense as a result of having to travel on ELATT business.

Personal incidental expenses cannot be claimed where there is no overnight stay. In all cases employees should retain all invoices.

This policy is non-contractual and may change from time to time.



OVERSEAS TRIPS

The rules above apply to overseas travel as well as UK travel. However, in some cases, it may be necessary to allow higher limits for accommodation and subsistence costs, subject to approval from the Finance Manager. The intention is that the employee should be able to obtain accommodation and meals of an equivalent standard to that available to them in the UK. Please note that there is no scope for higher rates for mileage.

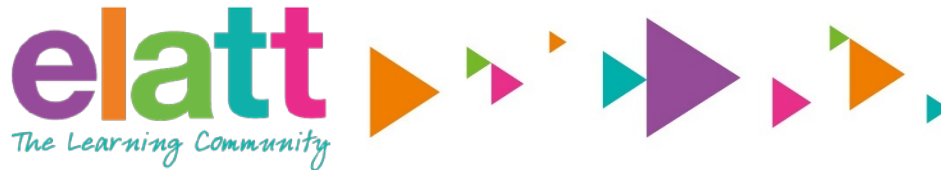
Air travel should normally be by economy class, or if outside Europe, by business class.

The maximum allowed for personal incidental expenses for overseas trips is £10 per day. This covers items such as telephone calls, newspapers and laundry. The total of any such costs must not exceed £10 otherwise no reimbursement will be allowed, i.e. the allowance should not be regarded as a contribution to such costs.

Where expenses are incurred in the local currency, the claim for reimbursement should either be for the actual sterling amount debited to the employee's debit/credit card or, where paid in cash, should be converted at the rate applicable on that day.

In all cases employees should retain all invoices.

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ENTERTAINING

Entertaining - business

Employees should only entertain visitors and guests where it is likely to assist the ELATT in its corporate objectives.

In general, entertainment counts as business-related if its purpose is to discuss a particular ELATT project, maintain an existing ELATT connection or to form a new ELATT connection.

By contrast, entertainment of ELATT acquaintances will not count as business-related if its purpose is really social - even if there's some discussion of business-related topics in the course of the entertainment.

Amounts claimed should be reasonable and appropriate.

In all cases employees should retain all invoices. Please show names and organisation of all attendees on the expense claim.

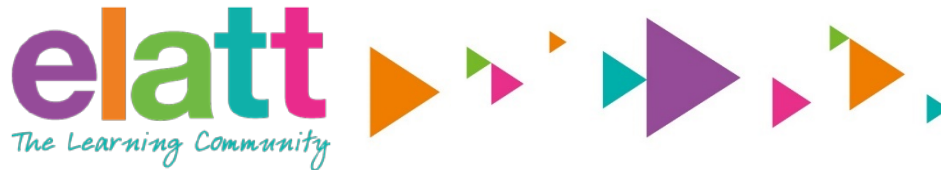
Entertaining - staff

The cost of entertaining other ELATT staff is not reimbursable. Managers are able to use their department's Reward and Recognition budget for any staff entertaining, etc.

PROFESSIONAL SUBSCRIPTIONS

Employees may claim back the cost of the annual subscription for up to a maximum of two professional bodies, provided that each body is on the HMRC approved list and its activities are directly relevant to the employee's duties. Further subscriptions may be claimed as a tax deduction on the employee's tax assessment return, provided they are also on the HMRC approved list.

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EYE TESTS AND SPECTACLES

ELATT recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002). ELATT will contribute to the cost of an eye test if you use display screen (computer monitor) equipment for a significant part of your working day.

This policy does not apply to contact lenses.

For those employees whose work requires regular use of computers, ELATT will reimburse the cost of a basic eye test and the cost of spectacles required for VDU use up to a maximum of £50 in total to cover both. The cost of eye tests should reflect the published NHS fee.

A certificate from the optician confirming the spectacles are required for VDU work, plus a receipt, is required.

ELATT will only reimburse one eye test in any 12-month period.

ELATT will not contribute towards the cost of spectacles with any element of everyday use, in other words the spectacles must be exclusively for VDU use.

PROCEDURES FOR MAKING AN EXPENSE CLAIM

- Complete the expenses claim form available
- Ensure all bills (NB: must be originals) and debit/credit vouchers are numbered and attached to the form which should also show the items numbered accordingly to enable easy identification.
- Ensure any overseas transactions in local currency are converted to sterling as above.
- The employee needs to sign the form and obtain signed approval from their manager their approved deputy.
- Forward the completed and signed form, with bills and vouchers attached, to Finance.

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