



Expenses Policy

This policy applies to all companies within the Relyon Group.

This policy applies to all employees of the Company and relates to expenditure that has been incurred by employees on pre-approved business.

The following procedures set out approval requirements prior to committing the Company to any expense and how the system for reclaiming approved expenses operates.

This policy is designed to ensure equality for all employees seeking to recover expenses and that the terms and conditions relating to payment for expenses are transparent and consistent.

Approval

Prior approval for the incurring of expenses on Company business must be obtained through the employee's Line Manager before any expenses are incurred.

This can be in the form of an email or a signed memo from the authorising line manager.

In the event of a dispute it is for the employee to provide evidence that the appropriate authorisation was granted prior to the expense being incurred.

Where an expense is unusual in nature or cost, any employee is advised to obtain written authorisation before incurring the expense.

For the avoidance of doubt claims which have not received prior approval will not be paid.

It is for the employee to fully detail any expense.

Acceptable Expenses

All expenses claimed should be reasonable given the circumstance in which they are made.

Employees are expected to be responsible in making expense claims and to select the most cost effective solution to any possible expense.

Business Travel by Public Transport

Employee's wherever possible should travel at the most economical time and in the cheapest available class.

Where employees are aware of travel needs in advance they are expected to take advantage of any saving that can be made by booking as soon as practicable.

If the employee's normal mode of travel is by public transport, then the cost of home to base location travel must be deducted.

Business Travel by Car or Motorcycle

The Company will reimburse only business mileage.

A business journey is defined as follows:

- Journey from home to place visited without attendance at base location
- Journey from base location to place visited
- Journey between two places neither of which are the employee's home or base location
- Journey from place visited to home, which does not include attendance at base location

Journeys between home and base location are not business journeys and cannot be claimed.

When making an expense claim, employees are expected to deduct their normal travel costs from any claim so that they are being reimbursed only for their excess costs.

Business Mileage

Business mileage will be reimbursed at the current HMRC advisory rates which vary depending on the size of engine and type of vehicle. For the latest HMRC rates please see the below table. The company reserve the right to change these rates at any time.

When using own car and not in receipt of car allowance	45p per mile for the first 10,000 then 25p per mile thereafter.
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For car allowance recipients and company car users		
Petrol	Up to 1400cc	14p per mile
	1401cc to 2000cc	17p per mile
	2001c and over	21p per mile
Diesel	Up to 1600cc	14p per mile
	1601cc to 2000cc	17p per mile
	2001c and over	21p per mile

Overnight Expenses

Should an employee be required to stay overnight while on Company business they are responsible for making any necessary reservations, which would need to be approved by their line manager before they are confirmed.

Any accommodation costs are expected to be reasonable and on a room only basis unless the offered rate includes breakfast and is more economical.

No incidental expenses such as mini-bar, internet access or phone calls will be met by the Company.

Subsistence

Where an employee is staying overnight on business, reasonable expenses for an evening meal will be reimbursed. The maximum claim allowed is £25.00 per night. Alcoholic beverages are allowed to a maximum of 2 per night per employee. Where breakfast is required, following an overnight business stay, the maximum claim allowed is £12.00.

Lunch and daily refreshments cannot be claimed back.

Procedure for Claiming Expenses

Expense levels quoted are inclusive of VAT.

Payment will only be made for claims on the correct form, which must be signed and dated before being submitted.

All claims must be authorised by your Supervisor/Manager who is required to sign the form before it is submitted to the Head of Group Services for final authorisation before submission for payment.

Using the incorrect form or failing to sign and date the form will result in the form being returned to the requesting employee, delaying reimbursement.

Expense claim forms should be submitted within one month from the date at which expenses were incurred. Claims submitted after this time may not be reimbursed, unless there are extenuating circumstances, which must be indicated on the claim form.

The original receipts must be attached. If receipts are missing it may delay your claim.

Where the employee cannot present valid receipts confirming the expenditure the Company will not reimburse the amount.

Staff claiming entertaining expenses must detail in full the nature of the expenses and the benefit to the Company.

Failure to detail the purpose, date, amounts incurred and the attendees at the event could result in either the amount being reimbursed being subject to tax and NIC on the claimant personally or the expense claim being rejected.

Any queries regarding reclaiming expenses should be directed to the Employee's line manager.

Mileage claims should state date, purpose of business and mileage claimed.

Employees are responsible for maintaining copies of all claim forms, receipts etc. The Company can accept no responsibility for the loss or damage of forms, receipts etc.

All claims for expenses will be paid directly into the employee's bank account via payroll. Under no circumstances may payments be made via any other method.

Abuse of this policy, or any potentially fraudulent claims, may be deemed to be gross misconduct and will be dealt with under the Company's Disciplinary Policy.



