

EXPENSES POLICY

1. INTRODUCTION

If employees or consultants incur any expense on behalf of Global Skills Ledger Limited, it will be reimbursed in full, assuming they adhere to this policy.

2. POLICY SCOPE

- I. This policy sets out details of the level of expense that is appropriate and procedures for claiming expenses incurred whilst on authorised Global Skills Ledger Limited business.
- II. It applies to expenses incurred whilst on authorised Global Skills Ledger Limited business within the UK or when working overseas / international travel.

3. BASIC PRINCIPLES

The following are the overriding basic principles:

- I. Employees must work within the limits defined in this policy. In unforeseen circumstances, employees are expected to use their own initiative and judgement to ensure they achieve value for money for Global Skills Ledger Limited.
- II. Employees are responsible for preparing their own expense claims on the correct form and submitting their claim for approval with the appropriate receipted evidence and within the claim timescales. All expense claims must be supported by a complete set of original VAT receipts (credit card receipts are NOT valid VAT receipts).
- III. Expense claims must be authorised by the Chief Executive Officer. No one is allowed to approve their own expenses.
- IV. The employee accepts sole responsibility for claiming any due tax refunds or unpaid expenses from HMRC.
- V. If an employee is in receipt of a Company issued 'expenses float', the employee should book and pay for their own travel. If the travel costs are expected to exceed the expense float in any single month, then the employee may request head office to book and pay for the travel but this will need to be authorised by the Chief Executive Officer.
- VI. Where an employee is not in receipt of a company issued expenses float, the employee can request that head office book and pay for the travel where the total cost of the trip is expected to exceed £100.

4. TRAVEL ON PUBLIC TRANSPORT

- I. All employees should travel on standard or economy class tickets. Higher standards/classes of travel can only be booked when authorised by the Chief Executive Officer.
- II. Wherever possible employees should book their travel in advance of their visit and away from their place of work to ensure that the Company is able to benefit from advanced fares.

- III. Travelling by taxi in the UK should be avoided if reasonably practicable.

5. TRAVEL USING EMPLOYEE'S VEHICLES

- I. Employees may claim a mileage allowance using a Company Expense Claim form.
- II. Allowances will be in line with Inland Revenue recommendations and company policy.
 - a. Current rates are 45p for the first 10,000 business miles
 - b. then 25p per business mile thereafter.
- III. Mileage claims will be subject to audits to ensure genuine mileage distances are being claimed so employees should ensure they provide a sufficiently detailed description for the journey. For example: *Mileage from Bristol to Coventry CV2 3RG to meet with Skills Funding Agency regarding Apprenticeships.*

6. CAR HIRE

- I. When it is appropriate to hire a car, a 'small' car should be chosen unless there is a need to transport a number of people or significant luggage.
- II. Car hire bookings must be pre-approved the Chief Executive Officer.

7. AIR TRAVEL

- I. Air travel can be very expensive and so employees should aim to book the lowest fare possible from the range of airline carriers available. All employees should travel on standard or economy class tickets. Higher standards/classes of travel can only be booked when authorised by the Chief Executive Officer.
- II. The class of air travel should be in line with the project contract on which an employee or Global Skills Ledger representative is working. For example: Most British Council funded activity only permits economy flights regardless of the length of flight.
- III. Employees can book air travel using a travel agency as long as the total cost of the fare is on par with the total cost that might have been incurred if the travel was booked direct with the airline concerned.
- IV. All air travel must be approved in writing by the Chief Executive Officer before booking.
- V. For all air travel, the flight times, carrier and destination(s) must be entered in to the employee's Outlook calendar.

8. ACCOMMODATION AND SUBSISTENCE EXPENSES

- I. Employees must remain within acceptable levels of cost for accommodation, which are up to £100 per night outside London and £150 per night within London.
- II. Employees should book accommodation that is the lowest comfortable class possible and aim to achieve best value for money.
- III. Costs for dinner (evening meal) should not normally exceed £25 per head per night including soft refreshments or hot drinks.

- IV. Global Skills Ledger Limited anticipates that international hotel costs are on a par with UK costs but recognises that in some countries, this is not the case. As in the UK, when working overseas / international travel, the employee should always seek to gain best value on accommodation and subsistence costs and that these should be in line with the project contract limits.
- V. The Company will not normally permit claims for alcoholic drinks whether purchased as part of a meal or separately. Expenses relating to the purchase of alcoholic drink must be pre-authorized by your manager.
- VI. The Company will cover subsistence costs that an employee would not normally incur if they were at their normal place of work, however:
 - a. The Company will not pay for breakfast, meals or refreshments where the first meeting of the working day is scheduled to start after 9.00 am or where the employee is due to arrive at home before 9pm.
- VII. Meals and refreshments whilst the employee is working overseas / international travel will be paid in full but claims must be within the limits of this policy.
- VIII. The Company will not cover the cost of newspapers, mini-bar bills, gaming or room movie costs or any other hotel sundries.
- IX. The Company will not cover the cost of laundry except when working overseas / international travel for longer than 5 days when the Company will cover the cost of laundry.
- X. Employees should use their company mobile rather than hotel telephones.

9. TELEPHONE

- I. The Company will meet the cost of business telephone calls made from your home/personal mobile phone on presentation of your phone bill highlighting the business calls made and claimed.
- II. Provision of a broadband/business telephone line for contracted home workers will be considered if more economical. The Company may pay a broadband allowance not exceeding £15 per calendar month when approved by the Chief Executive Officer.
- III. When working overseas / international travel employees should always seek to communicate with other staff and relatives based in the UK using skype or other free internet communication platforms. Where this is not possible, the employee is permitted to make a 10 minute call to home daily. However, because costs of international calls can be expensive, these should be kept to an absolute minimum.
- IV. The Company will not accept any claim for telephone charges on any personal phone which result from an inbound international call except in proven emergency situations.
- V. The Company will not accept any claim for telephone charges where the employee was not on Company business, whether in the UK or working overseas.
- VI. The Company does not require any employee to take their Company mobile phone with them on holiday/leave. If an employee incurs non-business charges whilst on leave, particularly if overseas, at the discretion of the Company, these costs may be charged back to the employee.

- VII. Employees should be mindful of international call and roaming charges when travelling on international business. To ensure international call costs are kept to a minimum, employees are requested to turn off 'data roaming' and to only use this facility when absolutely necessary, as data charges can be very expensive. Employees should also be aware that in many countries, charges are made for the receipt of an inbound calls or text messages.

10. OTHER EXPENSES

- I. Any other bona fide approved business expenses may be reclaimed but employees are expected to achieve the best value for money possible on behalf of Global Skills Ledger Limited and to discuss with their manager before committing to the expense.
- II. In all cases, individual item expenses over £500 must be pre-authorised by the Chief Executive Officer.

11. CLAIMING EXPENSES

You must claim expenses by using the expense spreadsheet provided. A copy the form is available from the Chief Executive Officer.

VAT receipts must support all items being claimed on the form.

- I. Expense claims must be made out to and including the last working day of each calendar month.
- II. They must then be submitted electronically to the Chief Executive Officer for authorisation by the 3rd day of each month.
- III. At the same time, print out a copy of the claim (option to print provided after emailing to the relevant manager or before submitting) and attach your receipts.
- IV. The receipts must be numbered with the corresponding reference number on the expense claim form to allow the manager to easily review the claim. These must be sent for processing to the Chief Executive Officer.
- V. The Chief Executive Officer will collect and collate the expense claims for each manager who will review the expense claim and receipts, and then authorise the claim before 13th of the month.
- VI. To reduce the volume of queries both from your manager and to ensure there is sufficient evidence to validate your expense claims (e.g. for Internal, External or Funding Audit) you must provide sufficient description to back up your claim. This is particularly relevant for mileage claims and subsistence where there has been more than one individual at the meal.
- VII. Claims must be approved electronically monthly by the 13th day of the month.
- VIII. Approved expense claims will be paid on or around the 22nd of the month.

Approved claims received after the 13th of the month cut-off will miss the expenses pay run and will be paid a month later.

12. FAILURE TO COMPLY

Employees are reminded that false claims for expenses could result in disciplinary proceedings as outlined in the Company Handbook and the Disciplinary Policy.

13. POLICY REVIEW

This policy does not form part of an individual's contract of employment and may be amended from time to time.