

Hammerson plc Expenses Policy & Procedures (UK employees)

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General principles

We are keen for you to travel so that you can understand the wider business and work collaboratively with your colleagues. All we ask is that you do this in the most cost-effective way, taking into account mode of transport, journey time, the nature of the journey as well as the monetary cost. Please see Appendix F for tips on booking cost-saving tickets, Appendix G will assist you in booking through the Group's external travel assistance provider: Corporate Traveller, Appendix H is useful for sourcing preferential hotel rates.

HMRC rules state that you can't claim travel expenses for the journey between your home and your normal place of work, regardless of the mode of transport – this is seen as private travel. This also applies for similar journeys.

Take a look the scenarios below – what response would you give to James and Isla?

James

I work five days a week at my office is in central London. From Monday to Thursday, I travel from my home, but I go out on a Thursday after work, and often stay over with friends. Is it okay to claim expenses for my Friday morning travel, bearing in mind I'm not coming from my home address?



Isla

Sometimes, work commitments mean I have to travel to the office outside normal working hours – usually it's on a weekend. Can I claim for the extra costs this incurs? For instance, bus fares, meals I eat at my desk – that kind of thing...





If you need to go on company business from your home to a destination **other than your normal place of work**, you can claim the cost of your total journey.

Under this latter example, in the rare occasion that employees, who are requested to work at weekends/bank holidays (where this is outside of the employee's specified contractually working days), the Company will reimburse travel/subsistence costs when the individual is away from their home provided they are incurred in line with this Policy. The Company will also cover the employee's taxable benefit cost. Line manager approval should be sought in advance.

Environmental considerations

At Hammerson, we are committed to reducing our overall impact on the environment. Travel accounts for a significant proportion of the Group's carbon emissions, so we need your help to minimise our impact.

Is car-sharing an option?

Is the journey really required?

Could the meeting be effectively held in another way (for example by phone, video conference, Jabber)?



We encourage walking and cycling whenever possible. Not only is it better for planet, but it makes for a physically healthy workforce!

There are a number of "Boris bike" keys available from Kings Place reception (see separate Santander Cycle Hire policy for further details). Walkers can refer to www.walkit.com to plan their journey.

Before booking any travel, you need to consider IT options as a means of reducing costs and carbon emissions. We have videoconferencing facilities at Kings Place, Aquis House, Rue Cambon and shopping centres. For details of meeting rooms with videoconferencing facilities, visit the "I Want to..." section of the intranet.

The Cisco phone system also supports Jabber, which allows you to use your laptop for instant messaging and video calls. It also has functionality to share screens.

Overseas travel

If you're abroad, be sure to give your line manager your travel plans. If the unforeseeable happens while you're away, we'll need to be able to locate you and make arrangements to get you home. We have travel insurance covered, so don't buy any additional insurance for company business trips.

We recommend you consult the [Foreign and Commonwealth Office \(FCO\) website](#) to assess any possible travel risk factors. It gives specific international travel advice, including information on crime, health, terrorism and natural disasters.

Train travel including Eurostar

For rail journeys, book standard class tickets using only our approved supplier: [Trainline](#) (details for the business account can be found in Appendix F). You should always go for the best possible price and avoid flexible tickets unless absolutely necessary. The cheapest fixed-times advance tickets are released around 12 weeks before departure. They're limited so book as early as possible. If it works out cheaper, use group travel, and consider season tickets for regular business travel.

Trainline has a Business Portal, which can be linked to the Trainline app on mobile devices. You can use this to arrange simple online refunds and make changes to your travel plans. If you forget to collect TOD's, Trainline will auto refund these, saving a further 5% to our rail travel cost.

If your travel contains a direct train journey which is over three hours, and you intend to use this time for work, you might be able to upgrade to premium/first class. However, you'll need to get this pre-approved via email by your Head of Department – remember to attach the proof to your expense form.

For Travel with GEC or Board member see page 10.



Every little helps...

An annual Railcard costs £30.00 is an allowable expense, which provides additional savings.

Be mindful of sustainability and, when possible, go ticketless – every little helps when it comes to sustainability journey.

London underground

HMRC requires evidence to verify that expense claims relate solely to business expenses. Oyster card top-ups can make processing your claim a real headache, as they are not obviously linked to business travel.

If you use an Oyster or contactless card to pay for your home to office travel, you may also use this for business purposes. However, when claiming reimbursement for business travel, you'll need to produce evidence of your journey history, highlighting the specific journey(s) you're claiming for. Visit the TfL link below to create an account and provide journey history:

<https://oyster.tfl.gov.uk/oyster/link/0004.do>

For regular Oyster card users, an easier alternative is to get a second Oyster card to use solely for business travel. Even you do this, please limit top-ups to £20 at a time, and remember to get a receipt you can submit this with your claim for reimbursement, along with a note detailing who you visited and why.

Taxis

What is the correct response to Dermot's question?

Dermot

I had a meeting with clients after work and we didn't get finished until 8pm. I would have had to wait 30 minutes for the next train, so I decided to grab a cab. Can I claim expenses for this?



However, there are some times when the use of taxis does make sense, For example:

- If you're travelling during unsociable hours
- If you're transporting heavy files
- For group travel, if it's the most cost-effective option
- If you're travelling to an inaccessible location
- If you're required to work late (after 9pm) and there's no reasonable public transport option available (see HMRC guidelines) – this applies to one-off journeys from work to home or work to the train station

Long distance taxi journeys are not permitted, unless it's the most cost-effective method available (for instance, if it eliminates the need for overnight accommodation). Please explain such circumstances when submitting an expense claim through Concur – you'll need to remove the 'out of policy' message from the claim.

If you do make an expenses claim for a taxi, you'll need to include:

- A receipt covering the full cost of the journey (including any tip)
- Details of the journey
- Details of any fellow passengers

Addison Lee is our current corporate supplier at Kings Place (although local taxi companies may be more cost effective). When making an Addison Lee booking, you can use the company credit card, or make an expenses claim with the automated receipt process – use the business account connected to Concur for this.

Coach Services / Airports

When travelling please look for other cost-effective, practical options (rail, buses etc.) prior to booking taxis to and from airports. See Appendix B for further details.

Air Travel

The following guidelines apply for air travel:

Flight duration	Up to 4 hours	4-6 hours	Over 6 hours
Class	Economy	Premium Economy	Business Class

- Economy, non-flexible tickets should be booked for domestic-European flights as this is the least expensive economy class fare.
- Premium Economy class is permitted for international travel that exceeds four hours flying time (excluding time between connecting flights).
- Business Class Travel is prohibited except for flights that exceed six hours flying time (excluding time between connecting flights). Pre-approval is required from a member of the GEC before booking.

If you have membership of an airline mileage programme, this must not influence which airline you choose at the expense of Hammerson. You can't claim for airport lounge entry, unless your flight has been delayed by more than two hours.

Travel Insurance

It's very important we comply with our insurance policies and risk management guidelines. To achieve this, no more than eight company employees, with a maximum of two Executive Directors, are permitted on the same flight. If these limits are going to be exceeded, you need to pass the travel information to the HGM Finance team so that it can be shared with the Group's insurers.

Car travel (Mileage)

If you're using a company car or a private car for business travel, you need to be familiar with the Hammerson Driving for Work Policy – you can find this on the intranet.

When claiming mileage, add your fuel receipt to the claim under "Fuel for Mileage" expense type. Don't attach it to the "personal car mileage" line of the expense claim. Fuel receipts expire 45 days from date of purchase, and must be in relation to the mileage entered in the claim.

We strongly encourage car sharing. If you're transporting fellow employees in your private/company car, you can claim an 5p per mile per passenger.

If you have a company car, stick to the rules of your car agreement and keep an accurate record of mileage. You'll need to be able to provide this information for us to declare on annual P11D forms. You might also need it to justify reasonable costs for car maintenance. Please see the Hammerson Company Car Rules for information.

HMRC Mileage rates for company cars are changed quarterly – please see: [HMRC Mileage Rates link](#).

If you have a private car which you use for business travel, it is your responsibility to ensure your car insurance policy includes class 1 business use.

We will reimburse you for the cost of running your car on a per mile basis, with limits set in line with HMRC rules. Current mileage rates are:

- 45p per mile up to 10,000 business miles per tax year
- 25p per mile over 10,000 business miles per tax year
- 24p per mile for a motorbike
- 20p per mile for pedal cycles

The approved mileage allowance payments set above include fuel, servicing, maintenance (including MOT), repairs, car insurance, road tax, and wear and tear.

You're responsible for the additional cost to modify your car insurance from personal use to include business usage, and we can't reimburse this as it's already reflected in the rates above.

Using a hire car is encouraged if you'll save money over alternative options. As with other travel expenses, claims must be supported by details of the journey and any passengers. Please make sure suitable insurance cover is in place when organising hire cars.

Car related costs (parking, tolls, fines and so on) can be claimed for, although the cost-effectiveness of parking – particularly airport parking – must be considered before booking.

We can't reimburse you for parking fines, speeding fines or driving offences. Driving into central London is discouraged and any claims for the congestion charge must be fully justified.

Combined business and personal trips

It's fine to combine business and personal travel, although HMRC rules require you to meet all the costs relating to the 'personal' element of the trip. For example, if you need to make a business trip abroad, you may wish to extend this to include a holiday.

You can travel accompanied (for instance, by your spouse, partner, a family member or a friend), as long as the companion does not travel at the Company's expense - their travel costs must be invoiced separately and paid for privately.

If you incur any additional expenses during the trip and the receipt/invoice includes costs for both you and your companion, you should settle the total bill and claim back only the proportion of the cost that relates to your business expenses.

Trip Cancellations, Refunds and Compensation for Delays

Sometimes, travel plans change. If this happens, you're responsible for minimising the expense involved. You should take action (i.e. contact the travel supplier) as soon as possible to avoid cancellation charges and maximise the amount of any available refund (for example, many train tickets can be refunded before the date of travel, subject to an administration fee). You must pass back any refunds you receive to the Company through an expense claim form as a negative value, and any charges must be explained on the form.

Trains and airlines usually compensate passengers for significant delays - the amount will depend upon the length of time you're kept waiting. You can find information about the amounts payable on the operator's website. If this happens, you'll need to apply for the compensation, and this must be credited to the card used. If the refund goes directly to you, you'll then need to pass this back to the Company through an expense claim form, as a negative value (keep hold of your original tickets as you'll need these to obtain a refund).

Travelling with executives (GEC and PLC Board Members only)

If you're travelling with GEC and Board Members who are travelling business/first class, it's fine for you to accompany them in travel business/first class.

Subsistence

If you're working away from your normal place of work, we'll reimburse the reasonable cost of food and drink. This applies if you're visiting Hammerson buildings which are not your permanent place of work, although you should try to use the facilities provided, rather than buying from third party providers. When travelling to Kings Place, we expect you to use the corporate canteen facility "The Place".

Our guidelines and limits for claiming subsistence are in line with HMRC guidance.

Employees can purchase their own subsistence and on some occasions

"plus one" when away from their permanent place of work. If claiming subsistence for yourself and for two or more Hammerson colleagues this becomes "staff entertainment", which attracts additional tax cost to the Company and should be avoided where practicable.

You can't claim for alcohol unless it's accompanied by a meal, and please don't expect to be reimbursed for anything more than what can be deemed moderate!

You can claim for ad hoc snacks and non-alcoholic drinks while you're travelling, provided that the travel time is more than 1 1/2 hours.





Be sure to scan an image of the VAT receipt via the Concur mobile app

The credit/debit card slip is not acceptable as proof of purchase, and submitting this may result in rejection of your claim. If you used the company card to pay, we might even ask for the money back.

It's not that we are being overly harsh, it's just that we can't reclaim the VAT when an itemised receipt is missing, so please don't put us in an awkward position.

Subsistence Limits

Breakfast

You can claim for up to £8 for breakfast, but only if your journey (i.e from home) begins before 7am (confirmation of which will be needed where the time on receipt is after 7am).

Lunch

You can claim up to £10 for lunch if you're absent from your permanent workplace.

Dinner

Late working subsistence
Your manager will be keeping an eye on things to ensure you're not working excessive hours, but if there is the odd occasion you're required to work later than 8pm, you can claim up to £10 for dinner – providing there is a considerable distance/timescale for you to get home.

Overnight subsistence

If you're from home on an overnight business trip, you can claim up to £30 for dinner (excluding reasonable gratuities).

If you're staying at a hotel, you should itemise the cost of dinner/room service under "Subsistence" on the claim form – it's separate to the cost of accommodation, so don't list it there.

Weekend/Bank Holiday working

As explained on page 3, under HMRC rules the reimbursement of subsistence whilst working at an employee's permanent workplace is a taxable benefit. Nonetheless, on the rare occasion you're requested to work on a weekend/bank holiday away from your home, we'll reimburse subsistence claims in line with the above limits and cover your tax cost.



We recognise that when you're travelling, it may not always be practicable to stay within the given limits,

Time availability and limited choice might mean making choices you'd ordinarily avoid.

Please use your integrity in such case and make the call about what is reasonable with Hammerson's best interests in mind.



Accommodation

If you require an overnight stay, please book accommodation which offers the best value, taking account other factors, such as additional travel costs/time. We class 3 or 4 star hotels as suitable for business travel purposes, and you should have a decent choice within the maximum rates. If the best rate you can find is still more than the corporate limits, please provide an explanation to support the expense claim.

Hotel rates – Corporate limits (excl. VAT, local taxes)

Capitals €250 (or equivalent)
Others £150 (or equivalent)

Please use [Premier Inn](#) as our approved hotel chain, when booking accommodation using their Business Booking Tool. We have exclusive access to Business Flex rates when booking via business portal, and details of where bookings are not made to obtain the preferential rates via the account are monitored in our MI reporting.

Please note, we have agreed discounted rates with a number of other hotels (see Appendix H for further instructions), but best value should always be what guides your booking choice.

Hotel booking confirmations are not receipts, so please obtain a formal VAT invoice when you check out. This allows the correct allocation of items you bought during your hotel stay, and allows us to reclaim any VAT we are due.

We can only accept booking confirmations for advance bookings. If you don't provide us with the correct, fully itemised receipt type, we can't accept it – you'll need to obtain a copy of the correct version and resubmit your claim. This relates to all hotels, both in the UK and Overseas. If you're unable to obtain a hotel VAT receipt, please add a comment with your expense claim to explain.

Ancillary hotel costs

Whilst travelling, we will reimburse the reasonable cost of meals including drinks (see Subsistence section). Unfortunately, we can't stretch to additional personal bar bills, so please don't claim for these.

Costs relating to the use of hotel facilities – such as sauna, spa and in-room entertainment – are considered a personal cost and you shouldn't claim for these either. Please avoid internet costs unless truly necessary for work purposes. We don't ordinarily reimburse laundry costs, unless you can provide us with a justifiable explanation.

If breakfast has not been included in the overnight rate, you should – where possible – find a more cost-effective alternative outside of the hotel.

Entertainment

If you claim for entertainment, it's really important that you classify it expense form as this has important implications for accounting and tax purposes. In particular, please be mindful of the difference between staff and business entertainment.

So that we can reclaim the maximum amount of VAT possible on the staff portion of the bill, we need you to itemise transactions correctly – by breaking them down according to whether they correspond to staff, business or a tip. You also need to add in the attendee details as required. You can find more guidance on this topic on the LMS training suite.

Business entertaining

Business entertainment includes anything you spend when entertaining non-Hammerson employees. It's a disallowable expense for corporation tax purposes, and we can't reclaim the associated VAT. If UK employees incur expenses when entertaining Hammerson France or Ireland employees, it's classified as 'business entertaining' under HMRC rules. 'Staff entertaining' only applies to entertaining UK staff.



If you're offering or receiving business entertainment, you need to consider the Group's Gifts and Entertainment Policy. You must exercise register and care to ensure that the cost incurred is appropriate and justifiable to the nature of the business, and that it's not unduly extravagant. A claim must be supported by:

- the full names of the people being entertained
- the organisation they represent
- the purpose of the entertainment and the business reasons, and
- the location at which the expenses were incurred.

Staff entertaining

Staff entertainment includes anything money spent when entertaining Hammerson UK employees (or when the majority of individuals are Hammerson employees). Staff entertaining is a deductible expense for corporate tax purposes, and we are able to recover VAT. However, we do suffer a PAYE cost on behalf of the employees. As explained in "Business entertaining" above, expenditure which includes Hammerson France or Ireland employees is classified as business entertainment by HMRC.

Examples of staff entertaining include working lunches, leaving drinks, team events, Christmas events and so on. Costs should be appropriate to the nature of the event, and this must clearly be stated on the expenses claim form, along with the full names of all employees attending.

Please don't claim for ad hoc costs, such as coffee or snacks to accompany internal meetings, as these are not permissible as either staff entertaining or subsistence.



Whenever you're claiming expenses as a group of Hammerson colleagues – for business or staff entertaining – always leave it to the most senior employee present to sort the bill.

Other expenses

Mobile phone repairs & accessories

Please familiarise yourself with our Mobile Phone Policy, which was published in August 2016.

You must organise all phone repairs through Apple – otherwise the warranty with our mobile phone provider becomes void. When it comes to accessories (such as cases, screen protectors and chargers for mobile phones/iPads), don't claim as expenses but instead put in a request using the company's IT Portal.

Gifts

You must keep a register in the prescribed form detailing all gifts given and received. Specific limits are detailed on the intranet. For further guidance, please see the Gifts & Entertainment Policy and Register.

Training (courses and materials)

If you attend a course, you may claim for costs incurred with the training such as:

- Fees for the course (we usually settled these by invoice)
- Examination fees
- The cost of essential books and other training materials
- The costs of travelling and subsistence for anything that goes above the costs you'd normally incur from travelling between your home and normal place of work.

You'll need to get all of the above approved by HR.

Eye tests

Our duty of care to you is really important, and we recognise our obligations under the Display Screen Equipment (DSE) Regulations 1992 (amended 2002). As such, we will help out with the cost of a basic eye test, if you use a display screen/computer monitor for a significant part of your working day. We'll contribute £40 towards this, providing it's conducted by a suitably qualified optician. If you need glasses specifically for using a VDU (as opposed to everyday wear) we'll give you £50 towards the cost of these.

We'll only be able to make these reimbursements once in any twelve-month period. You'll need to complete an eye-test claim form (available on company intranet) and provide evidence of the test being completed.

Receipts for both the eye test and VDU glasses should be attached to the expense claim form. For contribution towards spectacles, you'll also need to include the Eyesight Test signed policy document.

For further guidance please see the Eye and Eyesight Testing Policy on the intranet.

Professional subscriptions

If you subscribe to a professional body which is relevant to your role, we'll cover this – providing it's been agreed in advance with your line manager.

Charitable Donations

Any charitable donation paid via expenses must be in line with the corporate charity donations policy and approved by the Charities committee. Please forward all correspondence to the Community Manager at Kings Place.

Season Tickets

Season ticket loans are available to all employees (provided you've passed your probationary period). You need to request these using the application form and process in the below link. We'll process these loans and repayments through the monthly payroll. You mustn't purchase season tickets using Company credit cards.

For further guidance, please see the Season Ticket Application Form, Policy and Process on the intranet.

Foreign currency/petty cash

We don't operate a petty cash facility for either sterling or foreign currency. If you need foreign currency for business purposes, we expect you to make your own arrangements. **Company Barclaycards do not have the facility to obtain foreign currency.** After your trip, we'll refund any reasonable costs that arise in exchanging foreign currency back to sterling. Check the intranet for further details.

If you pay for something in a foreign currency (by cash or credit card), you must make your claim in the Sterling equivalent, translated at an appropriate exchange rate. For cash, this would ideally be the actual exchange rate obtained when the currency was purchased – if this information isn't available, you can use the exchange rate of the day you made the payment. If you used a credit card, you should base your claim on the exchange rate on the credit card statement.

Other expenses

All other company expenditure is to be acquired through purchase order/supplier invoice. Under exceptional circumstances (e.g. purchase of emergency repairs or equipment that is not covered by existing contracts), you are permitted to use Barclaycards/Cash reimbursement, **but you must provide an explanation on your expense claim form.**



We'll always keep in line with our over-arching principle to reimburse you for personal expenses that arise while you're working.

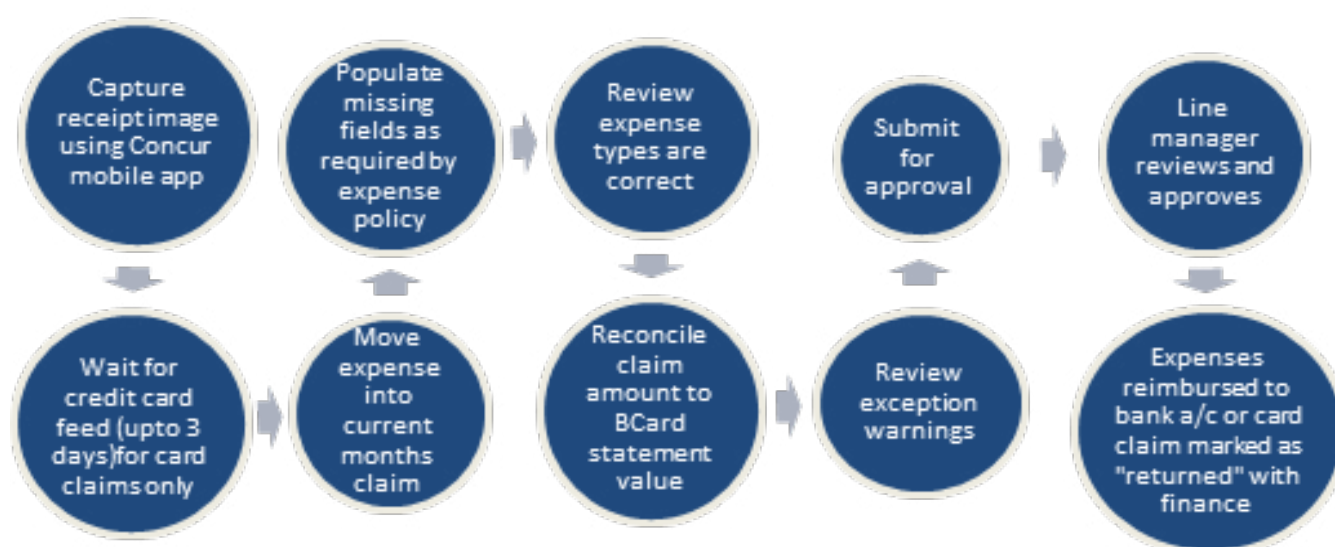
If you have any doubts about expenses not covered within this policy manual, please speak to your HGM or HOL expenses finance contact.

For specific centre management queries, please contact your Regional General Manager.

Non-Executive Directors

The above expense policies also apply to non-executive directors. For non-executive directors' travel and accommodation (i.e. board meetings, site visits, etc.), revenue guidance stipulates that expenses can be reimbursed. We'll settle the taxable element under our PAYE Settlement Agreement.

Appendix A



Procedures for making an expense claim

Overview

When employees travel for business, and incur expenses, the costs need to be converted into expenses claims that can be submitted, reviewed and audited as part of the company expense management process.

E-receipts capture transaction data directly from airlines, hotels and restaurants when emailed using receipts@eu.expenseit.com, and from using the ExpenseIt feature on the Concur mobile app when taking a photo of receipt can minimize the amount of manual information required.

Employees can track expense reports with mobile devices, or by using web-version (link available on company intranet).

“Tool tips” will pop-up in Concur on particular fields by means of ? in a grey circle.

Barclaycard claims should be reconciled with the monthly statement ahead of submission, with corresponding totals.

To adhere to the policy all **cash expenses** must be reclaimed within three months of the expense being incurred. Ideally expense forms should be submitted once a month, small claims under £20.00 for HGM and £5.00 for HOL can be collated and submitted quarterly.

Expenses are not to be submitted on individual claims through the month, please submit one claim in any one month (separate card and claims respectively).

Supporting receipts

Expenses can only be reimbursed if supported by the original VAT receipt. For clarity, credit card vouchers or hotel booking confirmations cannot be accepted in the place of receipts as the Company is unable to recover the VAT cost.

In exceptional circumstances, where a receipt cannot be obtained or has been lost, a missing receipt declaration must be completed in Concur by the claimant. The system will not allow a claim form to be submitted without a receipt or declaration.

Submission of form

Completed expense claims are approved by line managers. Line manager responsibilities are detailed in Appendix B.

Managers can easily review and approve expense claims from any device, reducing employee reimbursement cycle time by two-thirds using Concur.

Line Manager approvals have a time limit of 14 working days. When this time has part, the claim will automatically escalate to 1 up manager.

If you experience delays with approval, please speak directly to your line manager and recall your claim. Claims can be resubmitted back to your line manager when this happens.

Please note that Hammerson assumes no obligation to reimburse expense claims that are not compliant to this policy.

Reimbursement to employee

Expense claims are processed regularly and reimbursed direct into the employees' nominated bank account, as per the details completed during the HR induction. Any amendments to bank accounts need to be submitted through MyHR.

The finance team will endeavour to process claims within seven working days of line manager approval, although this cannot be guaranteed. Dates and deadlines will be subject to change, especially at times of public holidays.

Where duplicate claims are submitted, employees are expected to reimburse the Company on a timely basis, either on employee's next cash expenses or bank transfer to Hammerson. Please contact UK Finance to make arrangements.

Appendix B

Corporate Barclaycards

Company Barclaycard expenses are to be processed on a monthly basis as per the Barclaycard rules (on the intranet), **and should be submitted on a timely basis, preferably within two weeks of the statements being available to cardholders on the Barclaycard portal at the beginning of each month.**

Application process for Barclaycard

Barclaycards are available to all employees who travel frequently. Line managers are to send an email to HGM Finance Manager or HOL Finance Manager to request new application for member of their team

Barclaycards are available to all employees who travel frequently. Line managers are to send an email to HGM Finance Manager or HOL Finance Manager to request new application for member of their team

The finance team will issue an application form and User Agreement Forms, which are to be completed and returned in timely manner to finance. New cards take 7-10 working days to be issued, and will be delivered to Aquis House, and subsequently handed to the individual.

It is not mandatory to complete the password section on the application form. Cardholders can create a memorable password to enable Barclaycard to verify their details in case they need to contact Barclaycard Customer Services. New cardholders can change their initial password by contacting Barclaycard, contact details can be found on the rear of the Card.

As an additional security measure, you may wish to change your PIN especially if the PIN has been verbally given to you.

Using Barclaycard portal

You must keep a register in the prescribed form detailing all gifts given and received. Specific limits are detailed on the intranet. For further guidance, please see the Gifts & Entertainment Policy and Register.

In order to view monthly statements and transactions, cardholders need to register with Barclaycard as explained on the following link:
<https://hammersondemand.unily.com/sites/uk-ireland/SitePage/6510/uk-ireland-expenses>

You will receive an email notification when your statement becomes available to enable you to submit a monthly expense claim using Concur.

Personal use of Company Credit Cards is prohibited with reimbursement to be made to the Company as soon as possible following the transaction taking place. In line with HMRC rules, any reimbursement to the Company made after the Company settles the monthly account with Barclaycard will result in Class 1 NI liability.

This liability will be processed through the payroll with employees suffering the associated NI cost the month following card misuse.

Tip: To reduce the risk of using Company cards for personal expenditure, employees should consider using a PIN number for their Company card which is different to their personal credit/debit cards.

Appendix C

Approver Certification Checklist

Do not approve any expense claim until you are satisfied on all of the following points:

- Was each journey necessary and sensibly planned?
- Was each journey, the timing and the method of travel approved where practicable in advance? This includes correct authorisation as per policy in respect of first class or business class travel.
- Is the subsistence rate claimed appropriate in relation to the necessary length of absence?
- If a taxi fare has been claimed is the justification stated on the claim, and is this justification accepted?
- Have receipts been provided (where requested) to support instances of actual expenditure?
- The employee has read and understood the expenses policy
- Rigorously verify and validate the submitted claim to make sure that the claim is compliant with the expenses policy.
- It is the responsibility of line manager to reject the reimbursement of “out of policy” expenditure in order to ensure that claims submitted to finance respect the policy rules and principles.
- Ensure that employees have duly asked finance to prerequisite authorisation for exceptional expenses that fall outside of the policy.
- Take the necessary measures in order to highlight the serious negligence's and act consequently.

Appendix D

Subsistence Allowance	Period of Absence	Limit	Limit plus one
Breakfast (journey commenced prior 7am)		£8.00	£16.00
Lunch	Over 5 hours	£10.00	£20.00
Late Night Working – Dinner	Over 10 hours	£10.00	£10.00
Overnight subsistence		£30.00	£60.00

Overnight Accommodation (Hotel accommodation)*	London	£230.00	*Overnight accommodation excludes VAT
		€250.00	
	Others	£150.00	

Mileage Rates	First 10,000 miles (pence per mile)	Additional miles (pence per mile)
Personal Car	45	25
Motorcycle	24	24
Pedal cycle	20	20
High mileage allowance	Value of allowance to be reviewed each year	