

Travel and Expenses Policy

Doc No HRP04

Rev 21
May 2018

This policy does not form part of any employee's contract of employment and it may be amended at any time. The NDA may also vary the procedures set out in this policy, including any time limits, as appropriate in any case.

NDA Non-Executive Director expenses will be paid in line with this policy.

Purpose & Introduction

To give guidance on what NDA considers appropriate and allowable travel/expenses.

NDA will reimburse employees for reasonable out-of-pocket expenses incurred on NDA business.

Only expenses that are genuine, wholly necessary and exclusively for NDA business will be reimbursed. Employees should exercise discretion and common sense in their expenditure.

NDA is a non-departmental public body and therefore has an obligation to manage its expenditure in line with the "Managing Public Money" and "Regularity, Propriety and Value for Money" reports. These documents are produced by Her Majesty's Treasury.

Employees should note that all travel bookings and expense claims are potentially subject to external scrutiny and as such must bear in mind the impression the expenditure would give from the tax payers' perspective.

All expense claims may be subject to detailed review by the following: -

- Internal Audit
- External Audit
- FOI Requests
- Finance

Falsification of claims may result in disciplinary action being taken against the claimant and/or the authoriser of a claim.

Queries raised by the Accounts Payable team will in the first instance be raised with the authoriser. Disputes will be resolved by the Head of Financial Operations or the Chief Financial Officer.

NDA is under no obligation to settle any claims outside of this policy.

Please read in conjunction with the travel information pages on the NDA Intranet that contain details of alternative methods of travel, NDA insurance cover and safety advice when travelling.

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Contents

1 Summary

Table listing the types of expenses covered by this policy, pertinent points and which section of the policy to refer to for more detail.

2 General

Guidance on what is acceptable business T&E expenditure, how to book travel and reclaim expenses for non-NDA staff and other general information.

3 Travel Booker

Details of travel/expenses that must be booked via NDA's travel provider. NDA admin staff are registered with our travel provider as 'travel bookers' and will book travel on your behalf. The majority of these expenses will be settled directly by NDA. Please see individual sections for details of which expenses you will need to settle yourself and claim back.

4 Expense Claim

Details of expenses that are not normally booked by the travel bookers. These should be settled by you and claimed back on an NDA expense claim form (HRP04-F03).

5 Claim Procedure

Information on the expense claim procedure and responsibilities of claimant and authoriser.

6 Disallowable Spend

Examples of expenditure considered disallowable under this policy that will not be reimbursed.

Contact

If you have a query regarding this policy, please contact the Accounts Payable team on 01925 802037 in the first instance.

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1 Summary

| Type of Expense/Travel | Detail/Further Info | Section(s) in Policy |
|-------------------------------------|---|------------------------|
| Air travel | Notify Security if travelling outside Europe. Review latest information and advice for country you are visiting. | 3.4, 3.5 |
| Childcare | By exception. Must be registered childcare provider. | 4.13 |
| Conferences/Events organised by NDA | Must be booked via travel provider. Purchase order required. | Outside of this Policy |
| Consultancy staff | Separate arrangement to settle expenses incurred by consultancy staff. | Outside of this Policy |
| Disallowable spend | Examples of non-reimbursable costs. | 6 |
| Entertaining | By exception. Prior approval by Director required . | 4.9 |
| Expense advance | Advance available for anticipated one-off large expenses (mainly overseas trips). | 2.1 |
| Financial advice | < £100. Pension advice only for new starters/retiring employees. | 4.12 |
| Food/drink | Breakfast – must depart home before 7am or hotel booked on room only basis. | 4.7 |
| General road travel | Advice on which road travel method to use. | 2.2 |
| Gratuity | Included in meal limits. | 4.8 |
| Hire car | Business use and associated incidental travel | 4.3 |
| Hotel (overseas) | Notify Security if travelling outside Europe. Review latest information and advice for country you are visiting. | 3.5, 3.6 |
| Hotel (UK) | Can be booked on B&B or room-only basis. | 3.1 |
| How to claim | Claim form HRP04-F03. | 5 |
| Insurance | Information on insurance cover provided by NDA. | 2.3 |
| L&D/CPD Events/Courses | Must be booked via HR L&D Department. | Outside of this Policy |
| Non-employee expenses | Agency, Interim, Graduate and Secondee not on payroll:- Separate purchase order required. | 2.4 |
| Oyster card | | 4.1, 4.2 |
| Phone calls | | 4.10 |
| Private car mileage | Must keep mileage log. Business-use insurance must be held. Postcode of start/end points of journey must be stated. | 4.4 |
| Rail travel | First class > 2 hours only. | 3.2, 3.3 |
| Railcards | NDA funded Railcards must be used for all journeys where valid. | 3.3, 4.14 |
| Staying with friends/family | £25 per overnight stay. No evening meal allowance on top. | 4.6 |
| Subscriptions | Must be related to role. | 4.11 |
| Taxi | By exception. Can be booked at some NDA offices in advance. | 4.5 |

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2 General

All reasonable business related expenditure incurred while on NDA business can be claimed. The test of what is reasonable should be based upon business need. In circumstances where it is necessary to determine what is/is not reasonable, in the first instance you should speak to your Line Manager **prior** to incurring the expense. Areas to consider when determining reasonableness include, but are not limited to, the following:

- Purpose
- Duration of trip (if applicable)
- Destination - local customs, security, etc.
- Incremental costs - has the claimant had to spend additional amounts as a result of business travel
- Personal circumstances
- Flexibility - claimants should be flexible when arranging itineraries to ensure the most cost effective travel arrangements are booked
- Health, Safety and Environment.

The NDA is subject to target reduction on emissions from travel, and on the number of domestic flights. The following should be borne in mind when it is determined that travel is essential and cannot be avoided by use of video or telephone conferencing:

- Train travel is preferred to air travel and other than journeys to Dounreay, UK internal flights should be avoided wherever possible;
- Travel by car is the least preferred environmental option;
- If you do need to travel by car, try to car share wherever possible

In determining the reasonableness of expenses, clarification can be requested from the Accounts Payable team in Finance who will consult with the Head of Financial Operations or Chief Financial Officer if necessary.

The number of individuals travelling must be kept to a minimum. Where possible, travellers should share vehicles or utilise transport provided by the NDA. Multiple meetings - where possible - should be planned to remove the need for additional travel.

2.1 Advance of Expenses

Employees who predict they will have to incur a large expense bill whilst away on NDA business can request an advance payment to cover the partial or full expense cost. Advances are usually only available for specific, one-off events. Upon return from the trip, an expense claim should be submitted in full as usual. The advance will be deducted from your next net salary payment which should give ample time for the claim to be paid. Speak to your Line Manager and Finance in the first instance.

2.2 General Road Travel

If employees are in receipt of contractual car allowance or essential car user allowance they are required to use their own car for business travel and will not normally be allowed to utilise hire cars. Where a hire car is required following a rail journey or flight, clear justification must be given.

Employees not in receipt of a car allowance should preferably make use of public transport, or hire cars. If a hire car would be left for long periods unused then it may be appropriate to use their own privately owned vehicle for a business journey provided the conditions in section 4.4

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are met.

2.3 Insurance

Cover for loss or damage to personal property only exists for those personal effects taken by employees on company business which are deemed relevant to the business journey. You must ensure that adequate private household insurance exists to cover expensive valuables taken on business travel (e.g. watch, wedding ring, necklace etc). When travelling by plane, valuable/theft-attractive items should be carried in hand luggage/on your person and not put in baggage holds.

NDA will not pay the premiums for personal effects, or insurance excess amounts in the event of a claim.

See travel safety advice manual on the NDA Intranet for information on medical insurance

2.4 Expenses for Non-NDA Employees

A valid purchase order for the travel expenses must be in place prior to any expense being incurred (see table below for further info).

Reimbursement of expenses for non-employees will be processed as follows: -

| <i>Category of Worker</i> | <i>Book Via</i> | <i>Settlement Process</i> | <i>Purchase Order Raised to</i> |
|---------------------------|-----------------|---|---------------------------------|
| Agency | Travel booker | Worker to pay for any expenses, then reclaim via Agency. (Agency will then invoice NDA) | Agency |
| Interim | Travel booker | Worker to pay for any expenses, then reclaim via Agency. (Agency will then invoice NDA) | Agency |
| Graduate | Travel booker | Worker to pay for any expenses, then reclaim via NDA. (Expense claim process) | Graduate |
| Seconded | Travel booker | Costs to be reclaimed as per individual's secondment agreement | As per secondment agreement |

3 Travel bookers

Travel in this section should always be booked via a travel booker. This is primarily for your safety as the travel provider will be able to inform NDA of the whereabouts of our travelling staff in case of emergency. The travel provider has emergency 24 hours a day contact numbers for staff to call if they have an issue whilst travelling (UK - 0844 793 7217, Overseas - +44 (0)161 360 0147) All hotels on the preferred programme are required to have a minimum level of quality ensuring our staff are accommodated in a safe, clean, comfortable environment when away from home on business. In addition, NDA receive preferential negotiated rates on the vast majority of hotels ensuring value for money.

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Travelling employees must help the NDA's travel provider to provide an efficient and economical service by:

- Planning travel well in advance wherever possible – this will ensure the best and most economical prices are obtained.
- Planning travel with as much certainty as possible – 'open' tickets are expensive and should be avoided. The use of fixed tickets is highly recommended, even if it is one leg of the journey that is fixed, for example the outbound journey may be fixed and return journey open.
- Complex travel arrangements should be discussed with the NDA travel provider as they may assist with the employee itinerary and will ensure that promotional fares are taken advantage of where possible. Employees must take advantage of savers and special reduced fares and should be prepared to justify why if they fail to do so.
- Specifying any non-standard criteria such as the need for flexibility – this will avoid late changes to bookings which can be costly.
- Employees must ensure that under no conditions are unused tickets discarded but returned to the travel booker for possible refund.

The following types of travel/expense should all be booked by your travel booker and will be settled directly by NDA to the provider (unless otherwise stated).

3.1 Hotel (UK)

The NDA will settle UK hotel B&B costs directly via the travel provider.

Any other charges incurred with the hotel, e.g. evening meals should be settled by the employee directly with the hotel when checking out and reclaimed through the expense claim process. Employees should ensure that the invoices are written in the NDA's name to ensure VAT can be recovered.

Employees should ensure that they make use of the rates on the Hotel Preferred Programme by booking via the travel provider. When this is not possible the maximum UK hotel rates per night, inclusive of breakfast and VAT is as follows

- London £200
- Other UK Cities £150
- Other regions £110

Compliance with these thresholds will be monitored. These limits are also embedded with the travel provider.

Employees should not book hotels within the vicinity of their home address (circa 45 miles/1 hour travel time) without prior justification and authorisation by a Director.

The NDA will not reimburse pay-tv, newspapers, mini bar or other private expenses. Laundry expenses will only be reimbursed if travel exceeds 5 consecutive nights away from home.

Short telephone calls home and other business calls will be reimbursed via expense claim for employees who do not have the use of an NDA mobile telephone. Full details of the calls should be annotated on the claim form and a copy of itemised phone bill/hotel invoice attached.

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3.2 Rail Travel

The NDA will settle rail travel costs directly with the travel provider.

Employees should travel Standard Class on train journeys under two hours. For longer train journeys First Class or Business Class travel may be permitted where fixed price tickets or special reduced fares or savers are used. Under normal circumstances, full open First Class or Business Class tickets should not be used.

Employees and travel bookers should note that on occasion 2 single tickets may be cheaper than a return.

The NDA incurs a fee for every transaction used to book tickets. Therefore employees should endeavour to assist travel bookers in booking multiple tickets in one transaction to help reduce these.

3.3 Railcards

The NDA will reimburse the cost of the following National Railcards providing the savings made in the relevant tax year exceed the cost of the Railcard itself:-

- 16-25 Railcard
- Senior Railcard
- Disabled Persons Railcard
- Network Railcard

The expense claim process should be followed for requesting reimbursement of the cost of the Railcard – see also section 4.14.

You must inform your travel booker each time when requesting a rail booking that you hold a valid Railcard and the travel booker will retain evidence of savings made.

The employee must use the Railcard for every eligible rail journey whilst the Railcard is still valid.

Employees are responsible for carrying the Railcard on all rail journeys where the card has been used to obtain a reduced price ticket. If the card is not carried on a journey and a fine is levied, NDA will not be liable for the additional cost.

3.4 Air Travel

The NDA will settle air travel costs directly with the travel provider.

Short haul flights (under 5 hours) will be Economy class. Long haul flights (i.e. 5 hours and over) will, in justifiable circumstances and by prior approval of budget holder, be Business class. Employees should use the lowest logical airfare on all routes. This is determined by the lowest available fare on any given route whilst taking into account the schedule of timings.

Where air miles are collected they must be offset against future business travel, and not used for personal travel.

3.5 Overseas travel

All overseas travel will require the prior approval of the employee's line manager before any travel commitment is made. Employees should send an email to their line manager detailing the business need and expected costs of the travel for authorisation.

The Head of International Relations should be copied in on the authorisation to ensure

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international relations activities are co-ordinated and undertaken in line with the international relations strategy. Advice should also be sought from the Security Manager to ensure there are no restrictions the employees need to be aware of.

Managers and employees have a joint responsibility to ensure that those travelling on company business are medically fit to do so, where there is any doubt, advice should be sought from the HR Department. In addition, travellers should check the Foreign and Commonwealth Office website for specific advice on their destination country. There is also a regulatory requirement to report all foreign travel outside Europe to the Security Department (security@nda.gov.uk)

Employees travelling to Europe from a member state should carry a European Health Insurance Card (EHIC) in order to obtain general cover in the event of an emergency. If they have not been issued with an EHIC from the Department of Health, they can contact the Customer Services Department on 020 7210 4850

Contact with the employee's line manager or PA / admin support for the function should be maintained throughout the duration of the trip. In addition, our travel provider has a 24 hours-a-day number you can call if you experience travel difficulties (+44 (0)161 360 0147).

All vaccination, inoculation, medical examination expenses, work permit and visa charges which employees incur in connection with a business visit will be paid for by the NDA. (These costs should be claimed via expense claim form).

3.6 Hotel (Overseas)

The maximum non UK rate is £200 per night.

Most overseas hotels do not allow NDA to settle the bill for the room/breakfast directly so you should be prepared to settle it yourself on departure and claim back via an expense claim.

4 Expense claims

Receipts should be obtained for all meals and other expenses. For smaller items of expenditure, e.g. gratuities, it is recognised that there are instances where it is not always possible to obtain a receipt. Where there are un-receipted items contained within an expense claim form these must be individually recorded and sufficient information given to allow the authoriser to validate the expense.

Expense claims for expenditure incurred in a foreign currency must be converted to UK Sterling with evidence of the exchange rate used for the conversion. The evidence should be on the appropriate receipt or credit card statement. The cost of conversion of currency is reclaimable.

4.1 Payment for travel by Oyster or Contactless Cards

Payment for tube, riverboat or bus fares in London can be made by either Oyster or contactless payment card. The cost of these journeys can be reclaimed through the expense claim form, using narrative as follows "Tube fare, start/finish tube stations, paid by Oyster/contactless card, no receipt" and claiming the standard single journey fare as per TfL website.

4.2 NDA Oyster Cards

The NDA will no longer provide cards for temporary issue to staff.

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4.3 Hire Cars

Hire cars are provided by the NDA for business use only. Hire cars can be available or delivered the day before the journey, but you are only insured to drive it for the duration of the hire period as shown on the booking form.

Hire cars are provided to allow travel to meet business requirements. You are insured to use the hire car for journeys that would be deemed as social, domestic and pleasure within the hire period, and where these are incidental to the business travel. This may include for instance dropping children off at school, or travel to a restaurant close to the hotel where you are staying.

In making a request for a hire car, employees are confirming that they have a valid driving licence. Note: It is the employee's responsibility to ensure they hold a current driving licence not the travel bookers.

At the termination of the rental period for a hire car, it must be returned with a full tank of fuel to avoid the NDA incurring an unnecessary and expensive refuelling charge. Employees should comply with any conditions of the hire agreement (e.g. no smoking).

If costs are incurred by the NDA from the travel provider following fines incurred whilst using hire vehicles, these must be met by the employee concerned.

4.4 Private Car Mileage

See 'General Road Travel' section before deciding on road travel method.

If a privately owned vehicle is used for business travel, it is your responsibility to ensure that:

- You hold a current full drivers licence
- The appropriate insurance is in place for the vehicle, which must include business use
- The vehicle is roadworthy and legally compliant.
- If the vehicle is over 3 years old, a valid MOT must be in place.

It is an HMRC requirement that all drivers should keep a log of business mileage (i.e. mileage in own car, where they have claimed rate per mile via expenses).

If two or more NDA employees are travelling in a privately owned vehicle, NDA insurance covers the passenger(s) to drive the vehicle but only when it is being used for business purposes. It is a requirement of this insurance, however, that an accurate log of who was driving at any particular time is kept. See 'Insurance' section for further information

A mileage allowance can be claimed when you use your private car for business trips. The mileage allowances payable are as follows in line with HMRC limits and are applicable to petrol, diesel, LPG and electric cars:

| Usage in tax year | With Car Allowance | No Car Allowance |
|---------------------------|--------------------|--|
| first 10,000 miles | 18p | 45p |
| In excess of 10,000 miles | 15p | 25p = HMRC Rate- - Consideration should be given to ECUA |

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| | | |
|---------------|---|---|
| NDA Passenger | 1 st add 5p per mile each additional passenger add 2p per mile | 1 st add 5p per mile Each additional passenger add 2p per mile |
|---------------|---|---|

When claiming for mileage, the postcode of the start and end point of each journey must be stated on the expense claim form.

Business mileage guidelines:-

- Normal commuting i.e. travel to and from home (including any temporary residence) and permanent place of work is not reclaimable.
- Travelling to and from the permanent place of work to a business destination, employees can claim for actual mileage incurred.
- Common sense should be applied as to whether a journey should reasonably commence from home or the permanent workplace.
- The increased mileage rate for employees without a car allowance is to provide a contribution towards the overheads of running a vehicle.
- Car parking, toll costs and congestion charges may be claimed.
- Speeding and other fines will not be reimbursed
- In circumstances where an employee is likely to routinely travel extensively, an essential car user allowance may be available. See ECUA section in the Benefits Policy (HRP01)
- Where an employee is reimbursed at less than 45p per mile they may be eligible to claim additional tax relief. Further information available on the intranet

4.5 Taxis

See 'General Road Travel' section before deciding on road travel method.

By exception, when there is a clear business need, health and safety requirement, or it is more cost efficient compared to other arrangements then taxis may be used. Waiting time must be kept to a minimum. Staff should share a taxi whenever possible.

Claims for taxis must be accompanied by receipts and details/purpose of the journey must be shown on the expense claim form along with the reason a taxi was chosen as the method of travel.

Employees who are in receipt of contractual car allowance or essential car user allowance should normally travel to railway stations, airports or ports in their own car whenever the charge to park the car at these locations for onward travel is less than the cost of a taxi. However, H&S considerations should also be taken into consideration to avoid or minimise driving late at night, at the end of a long day or when returning from overseas. Please see 'Safe Driving On NDA Business' for further reference (HSWI01)

Taxis can be booked for you by reception at most NDA offices and if NDA holds an account with a taxi firm, then the fare can be billed directly back to NDA.

4.6 Staying With Friends or Family

When staying overnight with friends or family (as opposed to a hotel), £25 per night may be claimed. No claim for an evening meal that night should be made if claiming this allowance. Payment will be grossed up and paid via the payroll as payment is subject to national insurance and tax. Submit on expense claim form.

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4.7 Food/Drink

Where employees are away from their normal place of work and have to make their own arrangements for meals they may make a claim supported by a receipt. Maximum amounts claimable are as follows:

| Meal | Maximum Claimable (including VAT) | Notes (including gratuities) |
|--------------|--------------------------------------|--|
| Breakfast | £ 15.00 | You must commence the business journey before 7am or your hotel is booked on a room only basis. No room service/tray charge allowed. No alcohol permitted. |
| Lunch | £10.00 | No alcohol permitted. |
| Evening Meal | £ 35.00 | Alcohol is allowed when accompanying a meal. This should be of a reasonable quantity and value. Alcohol is not reimbursable if not accompanied by a meal (e.g. drink at bar). |

Snacks, biscuits, muffins, etc. are not reimbursable, only meals as above. A reasonable amount of tea/coffee/water is allowable whilst away from the office.

Where an employee lives locally they should not claim for an evening meal if dining with a non-local employee.

Meals relating to business meetings between NDA employees only may be reimbursable provided that they are essential business meetings or training which span a normal meal time. Such events must be kept to an absolute minimum and prior written approval must have been obtained from the employee's Director. No alcohol is permitted at these meetings and the standard limits above still apply.

4.8 Gratuities

When a service charge has not already been included on a bill, gratuities for meals etc., the amount paid should be recorded separately on the expense claim. Gratuities should be made at a level appropriate to local customs e.g. the guideline for UK gratuities is up to 10% and for the US is up to 15%. Note that gratuities are included in the meal limits listed in 'Food/Drink' section.

4.9 Hospitality and Entertaining

Employees are expected wherever possible to use in-house catering services as a cost effective first choice for hospitality. Only the cost of entertaining undertaken solely in the interests of the NDA, and with the prior written approval of the Director is permitted. This type of expenditure should be paid and claimed for by the host, this normally being the most senior NDA employee present. The level of entertainment should be commensurate with that reasonably expected by the nature of the event.

The following information must be shown on the expense claim form

- Names of all attendees (internal and external)
- Organisations of attendees present
- Justification/business reason for the entertainment

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Expenses in entertaining other employees of the NDA only (i.e. without third parties as detailed above) are not reimbursable. This includes instances where an employee staying away from home is joined for a meal by a locally based employee. Only the cost of the employee staying away is reimbursable as subsistence.

4.10 Phone Calls

Where the employee does not have an NDA mobile phone, business calls from hotels, public phones or private phones will be reimbursed. Hotel phones should be avoided if possible due to the high cost incurred. You must attach an itemised bill with the business calls highlighted and noted with the person and company called.

The NDA will not reimburse a percentage of a phone bill or line rental costs for phones at home.

4.11 Subscription to Associations

Subscriptions to professional bodies will normally be reimbursed provided it is business related.

4.12 Independent Financial Advice

All employees are eligible to claim up to a maximum of £100 for independent financial advice with regard to the transfer of their pension on entering employment or at partial retirement stage. Claims should be submitted via expense claim.

4.13 Childcare

Staff are expected to make their own provisions for childcare when they are required to travel on NDA business. In exceptional circumstances, if this cannot be arranged, where additional child care costs are incurred as a result of business travel outside of normal working hours, the NDA will reimburse the additional cost. Proof of these costs must be provided. A registered childcare provider must be used. Payments will be made via payroll and are subject to Tax and National Insurance Contribution deductions.

4.14 Railcards

See also section 3.3. An expense claim should only be made after journey[s] have been made and that have resulted in savings exceeding the cost of the railcard. On the expense claim form, state the date and time of the train journey[s] that the saving has been made on (e.g. 11/07/16 08:00 Penrith to London Euston). Finance will then check with travel bookers that appropriate evidence has been recorded for HMRC purposes. A receipt must be provided when claiming for reimbursement.

5 Claims Procedure

Claims should be submitted promptly on a regular basis using the expense claim form (HRP04-F03)

Expenses more than 3 months old may not be paid and will be reported to the Head of Financial Operations.

The expense claims should be properly annotated for audit/accounting/tax purposes. E.g. full description of type of expense, reason, start/end points of journeys (including postcodes), etc.

Original VAT receipts should support all expenditure being claimed, including claims for petrol. UK VAT receipts must include the suppliers' VAT registration number as NDA is unable to reclaim VAT without a VAT receipt. Photocopies, credit card vouchers and credit card statements are not acceptable as proof of expenditure. When no receipt is available, the circumstances should be stated; descriptions such as 'other' or 'miscellaneous' are not acceptable.

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Receipts should be either stapled to the completed claim form or sealed in an envelope and stapled to the completed claim form. Receipts should be numbered to correspond with the claim form for ease of reconciling and one line of the claim form should be completed for each receipt. Completed claim forms must be signed by the claimant, and then authorised by the appropriate signatory as per 'Scheme of Delegated Authority' (FNM02) (normally the Line Manager)

Authorised signatories may not approve claims in excess of their authority level nor approve claims of senior colleagues or those of a similar status. The exception is the Chief Financial Officer who authorises the Chief Executive Officer's claims. If a claim is not authorised by the correct signatory, it will be returned to the claimant which will inevitably delay payment.

Claimants and authorised signatories are responsible for checking the accuracy of expenses and ensuring that expenses conform to policies and guidelines in issue at that time. They are also responsible for ensuring that expenses are reasonable, based on business need.

Authorised signatories have a responsibility to challenge late submission of expenses.

If a claim does not meet the requirements of this policy, the Accounts Payable team will contact the authoriser to discuss. This may result in the claim being paid net of the disputed item(s).

In the event of a query/dispute, please contact the Accounts Payable team (Finance) in the first instance. If it cannot be resolved, it will be referred to the Head of Financial Operations, who will consult the Chief Financial Officer if necessary.

NDA is under no obligation to settle any claims outside of this policy.

When a valid expense claim has been processed by Finance, payment will be made by BACS transfer to an employee's nominated bank account. No claims will be paid by cash or cheque. Please ensure Finance hold your correct bank details.

6 Disallowable Spend

Expenses that are private, normally incurred outside work or not work related are not reimbursable unless special circumstances exist that make it reasonable to do so. These include, but are not limited to:

- Chewing gum, muffins, biscuits, chocolate, sweets, etc.
- Cigars and cigarettes
- Personal gifts, for example employee birthday presents
- Hairdressing
- Clothes hire
- Traffic violation fines, including car park fines, speeding fines and clamping charges
- Toiletries
- Luggage
- Newspapers, magazines and books
- Car washing (including washing of hire cars), valeting and car related consumables
- Hotel videos and pay TV
- Minibar
- Room service/tray charge at breakfast
- Passport replacements (other than recognised exceptions set out in this policy)
- Items of personal clothing
- Stationery

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Records Table

| Record Description | Record Owner | Retention Time | Record Format. Electronic/Hardcopy | Record Location |
|------------------------------|--------------|----------------|------------------------------------|---|
| HRP04-F03 Expense Claim Form | Finance | 7 years | Electronic | Livelink - Finance |
| HRP01-F05 Mileage Tracker | Employee | 3 years | Electronic | Livelink – A – Admin / Personal Workspace |

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