



Travel and Expenses Policy

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29	August 2024	<p>First class option added for travel over 4 hours with Avanti West Coast.</p> <p>Clarification that parking at employee's permanent place of work cannot be reclaimed.</p>	[REDACTED]
28	January 2024	<p>Hotels for London and Tokyo increased to £240.</p> <p>Standard Premium rail tickets with Avanti West Coast option added for travel over 90 minutes and First Class travel only bookable where standard premium is not available.</p> <p>Hired electric cars do NOT need to be returned fully charged.</p> <p>9n) Hospitality and entertaining for other organisations must be</p>	[REDACTED]



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

		<p>incurred via a purchase order and not via expenses.</p> <p>Clarification that the maximum gratuities are 10% for the UK and 20% for the US.</p>	
27	May 2023	Hotel rate of £150 for 'other UK cities' re-introduced	
26	November 2022	<p>Hotels for 'London increased to £220 and 'other regions' increased to £130 per night including breakfast to reflect rising prices in hotel costs</p> <p>Car mileage allowance for each additional passenger increased to 5p per mile. Employees should book the most cost-efficient tickets when travelling by plane</p> <p>Flexibility is allowed when booking travel tickets provided it is justified by business needs</p> <p>Overseas air travel must be approved by the CEO</p> <p>Section <u>9. (n)</u> amended to Hospitality and entertaining for other organisations</p> <p>New section added <u>9. (o)</u> for Day delegate rates</p> <p>Clarification that accommodation allowance is the same for events and entertainment.</p> <p>Clarification that receipts are not required for mileage claims for fully electric vehicles</p>	



Travel and Expenses Policy

Doc No: HRP04

Version: 29

Date: Aug 2024

		Appendix for key contact numbers	
25	Jul 2022	Travel Policy updated to align with Greening Government Commitments	[REDACTED]
24	Mar 2022	Hotels for 'other regions' increased to £115 per night including breakfast to reflect rising prices in hotel costs Distribution limited to Business Support team as minor change only.	[REDACTED]
23	Dec 2020	Clarification on hire car use when connected to flights or long train journeys or for those with contractual car allowances Updated to reflect use of SAP Concur Transfer to new template	[REDACTED]

Please note that the version of this document contained within the QMS is the only version that is maintained.

Any printed copies should therefore be viewed as "uncontrolled" and as such, may not necessarily contain the latest updates and amendments.



Travel and Expenses Policy

Doc No: HRP04

Version: 29

Date: Aug 2024

Contents

1.	Scope	5
2.	Managing Travel Bookings	6
3.	General	6
4.	Business Travel Policy	7
5.	Advance of Expenses	9
6.	Insurance	9
7.	Expenses for Non-NDA Employees	9
8.	Travel bookers	10
9.	Categories of Expense	10
a)	Hotel (UK)	10
b)	Rail Travel	11
c)	Railcards	12
d)	Payment for travel by Oyster/Contactless Cards/Anytime London Travel Cards	13
e)	Hire Cars	13
f)	Private Car Mileage	14
g)	Taxis	15
h)	Staying With Friends or Family	16
i)	Food/Drink	16
j)	Gratuities	17
k)	Overseas travel	17
l)	Air Travel	18
m)	Hotel (Overseas)	18
n)	Hospitality and entertaining for other organisations	19
o)	Day delegate rates	20
p)	Phone Calls	20
q)	Subscription to Associations	21
r)	Independent Financial Advice	21
s)	Childcare	21
10.	Expense Claims Procedure	21
11.	Disallowable Spend	22



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

12. Appendix - Useful info

23

1. Scope

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.

The business travel policy requires people to consider the travel hierarchy when making their business travel plans.

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

This policy is meant to give guidance and limits 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 and can be found at www.hm-treasury.gov.uk.

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 taxpayers 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 who is responsible for ensuring expense claims are in line with policy. Disputes will be resolved by the Head of Group Accounts, Group Financial Controller or the Chief Financial Officer. Where decisions are required as to whether there is a business or other justification for exceptions to the Policy (for example around class of travel, or hotel nightly amount), these decisions must be made by the Head of Group Accounts, Group Financial Controller or the Chief Financial Officer. unless otherwise specified in the Policy. Guidance



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

may be sought from the Head of Group Accounts, Group Financial Controller or the Chief Financial Officer.

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

2. Managing Travel Bookings

The following table explains the primary route for booking travel and expense arrangements

Type of Expense/Travel	Travel Bookers	Purchase order raised through Sage	Employee books and claims through expenses
Air travel	✓		
Childcare (in limited circumstances)			✓
Day Delegate Rate	✓	✓ (call off for less than £1k, specific PR for larger)	
Financial advice (in limited circumstances)			✓
Food/drink			✓
General road travel			✓
Gratuity			✓
Hire car	✓		
Hospitality and entertaining for other organisations including subsidiaries	✓	✓	
Hotel (overseas)	✓		
Hotel (UK)	✓		
Phone calls			✓
Private car mileage			✓
Rail travel	✓		✓ (with business justification)
Staying with friends/family			✓
Professional Subscriptions			✓
Taxi			✓

3. 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: -



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

- 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
- Value for money - claimants should be considerate when arranging itineraries to ensure the most cost-effective travel arrangements are booked where possible (acknowledging a business need for flexibility may be more important than taking the cheapest option in certain circumstances)
- Flexibility – claimants may be balancing a number of conflicting business priorities requiring flexibility in their schedule which may need to be taking into consideration when booking options
- Health, Safety - personal safety is a very important consideration when arranging itineraries and may be more important than taking the cheapest option in certain circumstances, including late at night, when claimants are travelling alone or potentially when they have protected characteristics. Health conditions, disability, and pregnancy may warrant exceptions to the policy requirements if needs cannot be met within them.
- Environment.

4. Business Travel Policy

We are committed to undertaking our business in an environmentally sustainable way. We recognise our role in supporting the delivery of the NDA group's commitment to be carbon net zero by 2050. We will implement the NDA group's environment and carbon policies which say that we will apply a travel hierarchy to our business travel. We will meet targets set on us by Government under Greening Government Commitments to: -

- Reduce our carbon emissions, including those from business travel;
- Reduce how much we fly; and
- Manage our transition to using zero emissions vehicles.

It is important that we meet our business needs, and we recognise that at times, travel for business is required. We encourage people to consider the travel hierarchy in Figure 1, deciding if a journey is necessary, and if it is, making the most appropriate travel arrangements, considering environmental impacts but also their health, safety and wellbeing. This policy applies to business travel and not commuting.



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

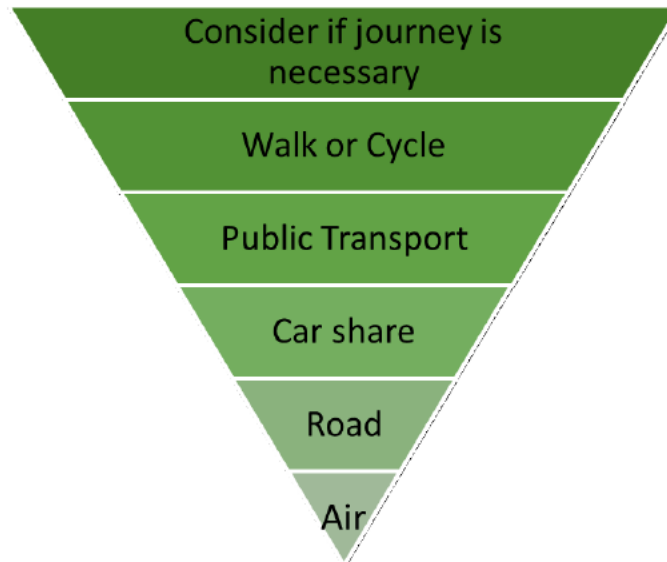


Figure 1: Travel Hierarchy

The travel hierarchy requires consideration of: -

- Whether the journey is necessary or whether it is possible to use virtual communications instead.
- Walking or cycling, for short distances. All our offices have cycle racks. We offer a 'bike-to-work' scheme.
- Public transport wherever practicable. Train travel remains one of the lowest impact forms of travel. If meetings are planned, make them close to public transport hubs and allow for travel time. There is a coach service between West Cumbria and Hinton House.
- Alternatives to driving where possible. Where possible, consider car share. Where practicable, low emission cars should be used, either a hire car (for those not in receipt of a car allowance) or a low emission private vehicle, such as an electric car.
- Travel by air only by exception. Approval from a member of the NDA Executive is required for domestic flights and approval from the CEO is required for international flights. The appropriate approval for both domestic and international flights must be received prior to booking. Eurostar should be used in preference to flying for European cities on or close to its route. It is a government target that our travel policy offers alternatives to flying.

This policy will help deliver environmentally sustainable business travel at the NDA and meet Government's expectations. We will keep this policy up to date as national policies and strategies on transport continue to develop.

If employees are in receipt of contractual car allowance, they are required to use their own car for business travel and will not normally be allowed to utilise hire cars except where required following a rail journey or flight.



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

5. 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.

6. Insurance

Please refer any queries to insurance@nda.gov.uk

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.

7. 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). Every 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



Travel and Expenses Policy

Doc No: HRP04

Version: 29

Date: Aug 2024

8. Travel bookers

Travel should be booked via a travel booker whenever possible. 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

0121 368 1666

or from outside the UK +44 121 368 1666

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.

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 unless a specific business need is identified. 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 should take advantage of savers and special reduced fares and should have a business justification 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. Flexibility is allowed when booking travel tickets if justified by business needs. This includes booking train tickets on the same day of travel rather than in advance if a short notice business requirement to travel arises.

Employees must ensure that unused tickets are returned to the travel booker for possible refund.

9. Categories of Expense

a) 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



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

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 £240
- Other UK Cities £150
- Other regions £130

The rates are set to enable booking of accommodation at Premier Inn, Holiday Inn or an equivalent level of accommodation as a minimum. A business justification or justification relating to health and safety (which may related to a protected characteristic) is required for exceeding these rates to book a higher class hotel.

If employees are attending an externally hosted conference, they can stay in the hotel hosting the conference, where the cost exceeds the limit which would otherwise apply, where this is less than the cost of alternative accommodation plus the cost of travelling to and from the conference hotel (from the alternative accommodation).

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 an NDA Executive.

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.

b) Rail Travel

The NDA will settle rail travel costs directly with the travel provider. In exceptional circumstances an employee may purchase rail tickets and reclaim the cost via their expenses, for example where an employee purchases train tickets on the same day of travel rather than in advance if a short notice business requirement to travel arises.

Standard Premium rail tickets with Avanti West Coast can be booked for rail journeys over 90 minutes (note the 90 minutes limit is for the rail element of the journey only and does not include ancillary travel at either end). First Class can be booked where a journey with Avanti West Coast exceeds 4 hours. In practice, this only applies to journeys from London to Glasgow or Edinburgh with Avanti West Coast.

First Class can be booked for rail journeys over 2 hours where standard premium is not available (note the 2 hour limit is for the rail element of the journey only and does not include



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

ancillary travel at either end). Employees should not book First Class travel where standard premium is available and the rail element of the journey is less than 4 hours.

The table below shows the class of travel to be used, depending upon the rail company:

Duration	Avanti West Coast	Other train companies
Less than 90 minutes	Standard	Standard
Between 90 minutes and 2 hours	Standard Premium	Standard
Between 2 hours and 4 hours	Standard Premium	First Class
Over 4 hours	First Class	First Class

Under normal circumstances, full open First Class tickets should not be used. First class open tickets should be exceptional circumstances only. Employees should note that when booking a return journey if have a fixed price outward journey and an open return journey this is significantly cheaper than an open ticker for both journeys.

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

Employees should notify the booker when there have been significant delays to their journey and should keep any incremental receipts in case a refund or partial refund can be claimed back by the company.

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

c) 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. 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, state the date and time of the train journey[s] that the saving has been made on (e.g. 11/07/21 08:00 Penrith to London Euston).



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

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.

d) Payment for travel by Oyster/Contactless Cards/Anytime London Travel 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 process, 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 ([Single fare finder - Transport for London \(tfl.gov.uk\)](https://www.tfl.gov.uk)).

The cost of Anytime London Travel Cards can be claimed with appropriate business justification.

If multiple tube/riverboat/bus journeys in London are required with a business justification (for example meetings in different parts of London to the office as well as a need to be in the office on the same day), it may be cheaper to buy a travel card as part of the travel ticket to and from London instead of a separate one-day travel card. This option may be explored when planning the itinerary for a day.

e) 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.

If employees are in receipt of contractual car allowance, they are required to use their own car for business travel and will not normally be allowed to utilise hire cars except where required following a rail journey or flight

Vehicles hired overseas are not covered by NDA motor insurance and a local policy should be procured.

Before driving the vehicle, employees are required to check the vehicle for damage and it is recommended that photographs are taken. If damage is observed, (which is not detailed on the delivery note), this should be notified to the hire company prior to driving.

Hire cars are provided to allow travel to meet business requirements. You are only insured to use the hire car for journeys that would be deemed as social, domestic and



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

pleasure within the hire period where these are connected to the business travel. This may include for instance dropping children off at school before starting your business journey, 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 refueling charge. NDA accepts that it is not possible to return an electric car fully charged. Employees should comply with any conditions of the hire agreement (e.g. no smoking).

Employees are requested to take photographs of the vehicle to verify the condition of the vehicle at termination.

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.

f) 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 driving 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



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

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
NDA Passenger	1 st add 5p per mile each additional passenger add 5p per mile	1 st add 5p per mile each additional passenger add 5p per mile

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

Business mileage guidelines:-

- Normal commuting i.e. travel to and from home (including any temporary residence) and permanent place of work (as specified per your employment contract) is not reclaimable. This includes parking at your permanent place of work.
- 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
- Where an employee is reimbursed at less than 45p per mile they may be eligible to claim additional tax relief.

g) 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 process along with the reason a taxi was chosen as the method of travel.

Employees who are in receipt of contractual car 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



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

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 the Health and Safety Manual HSM01 for further guidance associated with driving on business.

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.

h) 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 via the NDA's electronic expenses system (currently SAP Concur).

i) 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. Expectation that this covers a sandwich/ salad, a snack and a drink.
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 individually, only meals as above.

A reasonable amount of tea/coffee/water is allowable whilst away from the office (e.g. expensing one cup in morning and one in the afternoon, in addition to drinks taken as part of a meal. There is an expectation of senior leaders that only incremental costs will be expensed. E.g. If your normal behaviour at your local office or as part of your commute is to buy a coffee, you should not claim equivalent expenses when you travel to an alternative location.



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

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 mealtime. Such events must be kept to an absolute minimum and prior written approval must have been obtained from the employee's Executive Director. No alcohol is permitted at these meetings and the standard limits above still apply.

j) 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 maximum for UK gratuities is 10% and for the US is 20%. Note that gratuities are included in the meal limits listed in 'Food/Drink' section.

k) Overseas travel

All overseas travel will require the prior approval of the NDA Accounting Officer before any travel commitment is made. Employees should send an email 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 international relations activities are coordinated 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 (<http://www.fco.gov.uk/travel>) 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 or Switzerland from the UK should carry a UK Global Health Insurance Card (UK GHIC) in order to obtain general cover in the event of an emergency. If they have not been issued with an UK GHIC from the Department of Health, they can contact the Customer Services Department on 020 7210 4850, or the website is <http://www.dh.gov.uk>

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).



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

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 the normal expense claim process).

I) Air Travel

Employees will be offered alternatives to air travel, where possible e.g. train/Eurostar. Approval from a member of the NDA Executive is required for domestic flights prior to booking with international flights requiring CEO approval prior to booking.

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. The default position is for the cheapest direct flight to be booked with a business justification (such as schedule timing or meeting connecting flights) if a more expensive option is proposed.

Note: Business class travel has a significantly higher carbon footprint than economy. These emissions form part of the NDA's greenhouse gas emissions which are measured and reported as part of Greening Government Commitments.

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

Where employees request to have a work trip extended to then have a holiday all additional costs are met by the employee.

Where employees wish to be accompanied by family members on a work trip the employee should book and pay for the family members.

m) Hotel (Overseas)

The NDA will settle hotel and B&B costs directly via the travel provider. In the event local taxes are not billed back to the travel provider, staff should pay direct and claim back through normal expense claim process.

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.

The following maximum local currency limits will be applied:

	Europe		Japan		United States	
	Cities	Regions	Cities	Regions	Cities	Regions
Hotel (Bed and Breakfast)	€ 200	€ 132	¥45,000	¥19,000	\$300	\$200



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

Overnight (Meal and reasonable drinks)	€45	€45	¥7,000	¥7,000	\$60	\$60
Breakfast (if hotel not B&B)	€ 20	€20	¥3,000	¥3,000	\$30	\$30
Lunch	€14	€14	¥2,000	¥2,000	\$18	\$18

Employees should be able to stay in a reasonable hotel (for example Hilton, Holiday Inn, Crown Plaza) close to the location of their meetings. Approval for an out of policy booking should be sought where this standard of hotel is not available within rate.

If employees convert cash into foreign currency any loss on converting unused currency back is not claimable as an expense.

n) Hospitality and entertaining for other organisations

Including NDA subsidiaries (for example leadership academy or other cross group events hosted in third party premises due to their size and scale). This is not to be used for team dinners for NDA only employees or normal travel subsistence.

Employees should be aware that hospitality and entertaining are subject to Managing Public Money and Freedom of Information requests.

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 is permitted and is expected to be limited as it is not typically encouraged in the public sector. This type of expenditure must be incurred through a purchase order raised by NDA and not be claimed via expenses. The purchase order must be created to cover both food and associated beverages. The host should make it clear to the attendees what is covered by the purchase order at the start of the meal and the arrangements for paying for any incremental costs. The level of entertainment should be commensurate with that reasonably expected by the nature of the event.

The following information must be shared when creating the purchase requisition for this type of expenditure

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

With the prior written approval of the Executive Director the following maximum limits apply for food and drink for an evening:

- Evening meal allowance £50 of which a maximum of £15 can be alcohol.

Hospitality and entertainment of individuals or organisations other than NDA subsidiaries should be reported via a Hospitality Return. Examples of hospitality and entertaining that are required to be reported:

- Site Stakeholder Group meetings and Stakeholder Conferences where there are external people and groups in attendance.



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

- Lunches or dinners with external people and groups, for example MoD.

Where NDA pays or reimburses costs for hospitality for externals, for example SSG, these costs must be in line with NDA's T&E Policy.

Examples of hospitality and entertaining that are NOT required to be reported:

- NDA D&I event and Leadership Academy where the attendees are from NDA and NDA subsidiaries.

Further guidance on Gifts and Hospitality is available in LGPR02 - Procedure for declaring Hospitality and Gifts.

Hospitality and entertainment of other organisations should be included in budget at the start of the year and approved by the CEO via the budgeting process, only budgeted events can be booked.

o) Day delegate rates

Day Delegate rates apply for training, conferences and meetings (for example NDA Board meetings, GLT meetings, Leadership Academy, Internal Audit Conference). This is where suitable space is not available for meetings in NDA offices.

Day Delegate rates

- London Up to £75
- Other cities Up to £70
- Other regions Up to £50

Where training, conferences and meetings take place over more than one day evening meal allowances apply in addition to the day delegate rate.

Anyone proposing such an event must obtain prior written approval from their Executive Director with a justification of the business benefit of the planned activity.

Where training, conferences and meetings take place over more than one day The same maximum hotel rates apply as per section 6.1:

- London £240
- Other UK Cities £150
- Other regions £130

p) 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.



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

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

q) Subscription to Associations

Subscriptions to two professional bodies will normally be reimbursed provided it is business related and relevant to the role being performed.

r) 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.

s) 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.

10. Expense Claims Procedure

Claims should be submitted promptly on a regular basis using the NDA's electronic expenses system (currently SAP Concur). NEDs expenses should be submitted on an expenses claim form.

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

The expense claims should be clearly described for audit/accounting/tax purposes - e.g. full description of type of expense, clear business reason for the expense (for example reference to event / visit / meeting attended), start/end points of journeys (including postcodes), etc.

Electronic expense claims should include images of the original VAT receipts relating to all expenditure being claimed, including claims for petrol and mileage (where VAT receipts for associated petrol dated before the start of the journey should be attached). UK VAT receipts must include the suppliers' VAT registration number as NDA is unable to reclaim VAT without a VAT receipt. Credit card receipts 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. Receipts are not required to accompany mileage claims for fully electric vehicles.

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



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

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. If employees convert cash into foreign currency any loss on converting unused currency back is not claimable as an expense. The comments box should be used to record business justification for any exceptions to standard policy.

Claims are to be authorised by the employee's line manager, and the approval route is 'hard coded' into the electronic expenses system. Line managers 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.

Claimants and their line managers 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.

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 only be paid by agreement of the Head of Group Accounts or Group Financial Controller, 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.

A new reporting system will allow managers to review their teams' expenses on a monthly basis through Click Travel. This is meant to increase accountability and speed up the approval process for flexibility.

11. 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, cigarettes and vapes.
- Personal gifts, for example employee birthday presents



Travel and Expenses Policy

Version: 29

Date: Aug 2024

Doc No: HRP04

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- Hairdressing
 - Clothes hire
 - Traffic violation fines, including car park fines, speeding fines and clamping charges (any fines received via the car hire company are recoverable from the employee)
 - 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 for in room dining
 - Passport replacements (other than recognised exceptions set out in this policy)
 - Items of personal clothing
 - Stationery
 - IT equipment
 - Printers and accessories such as toner cartridges
 - Alcohol when expensed without an associated meal

12. Appendix - Useful info

Emergency numbers - Travel

The travel provider has emergency 24 hours a day contact numbers for staff to call if they have an issue whilst travelling

in the UK 0121 368 1666

or from outside the UK +44 121 368 1666

Emergency numbers – Travel Insurance (UK GHIC)

If employees have not been issued with an UK GHIC from the Department of Health, they can contact the Customer Services Department on 020 7210 4850, or the website is

<http://www.dh.gov.uk>

Emergency numbers - Travel provider

Our travel provider has a 24 hours-a-day number you can call if you experience travel difficulties (+44 (0)161 360 0147).