

EXPENSES POLICY AND PROCEDURE

Purpose

The purpose of the expenses policy and procedure is to ensure that employees are reimbursed all reasonable expenses they properly incur while on GEL business. The policy sets the parameters of what GEL considers reasonable.

Responsibility

It is the employee's responsibility to ensure that costs incurred are reasonable and for the sole purpose of conducting GEL business; and that they have discussed in advance with their line manager that they are likely to incur expenses for specific GEL business. Expenses are capped (have a specific monetary limit) details of which are given in this policy.

Claiming expenses

The accountability for submitting a claim rests with the employee, who must submit a manager-approved claim through the Finance department, using the GEL expenses form, within three months of incurring legitimate expenses. Any claims outside the three-month window will not be reimbursed.

Receipts confirming the amount of expenses incurred must be scanned and attached to the GEL expenses claim form. Receipts are necessary to ensure claim legitimacy, meet audit requirements and comply with Her Majesty's Revenue and Customs (HMRC) regulations. All receipts should have a VAT number.

Spot checks will be conducted and where a receipt is missing or there is a discrepancy, e.g. an expense has not been incurred as a result of conducting GEL business, is incorrect or where an investigation shows there has been a false or unreasonable claim, any amounts in relation to this claim that have already been paid will be deducted from the employee's pay.

GEL reserves the right not to pay back expenses where employees have not complied with this policy. Any attempt to falsely claim expenses will result in a disciplinary investigation for gross misconduct, the penalty for which may be dismissal.

Expenses claims will be automatically paid subject to the conditions contained within this policy. The line manager will be able to access details of any claim. The line manager's responsibility is to ensure that any expenses claim is legitimate and to take appropriate action if he/she believes any claim for expenses is incorrect or has not been incurred as a result of conducting GEL business.

Expense Capping Limits

Capping will occur where any amount on the receipt exceeds the capping limit according to the categories and table below. If an employee submits a claim over the capped limit, only the capped limit will be paid. Only amounts on any claim receipts will be paid. Capped limits will be reviewed annually.

Expense Type	Capped Limit
1 Breakfast	Up to £8.00
Where an employee is on GEL business not as part of "business as usual", breakfast expenses will not be reimbursed where an employee leaves home after 7.00 am.	

2	Lunch	Up to £10.00
	No reimbursement will be made for alcohol consumed with any meal.	
3	Evening Meal	Up to £30.00
	No reimbursement will be made for alcohol consumed with any meal. Expenditure on evening meals will not be reimbursed where an employee can reach his/her home by 8.00pm.	
4	Professional Subscriptions	Reimbursement to the value of the subscription.
	Where membership of a professional body is required as an essential part of the job.	
5	Taxi Travel	Up to £30.00 per individual journey.
	Where it is considered essential to the requirements of the service to provide occasional car transport (e.g. for the movement of a client or equipment) and/or there is no other suitable alternative then the department head may authorise the use of an appropriate licensed taxi or private hire vehicle.	
6	Contribution to eye test	Up to £23.00
7	Contribution to cost of glasses	Up to £65.00
8	Long Service Award	10 years = £250 25 years = £500
	For employees who reach 10 or 25 years' continuous service with GEL.	

Optical Fees

Staff are entitled to reimbursement for the cost (capped) of an eye test provided by an optician and a contribution towards glasses/contact lenses prescribed for display screen equipment use.

Books

Books purchased to assist with college or coursework will be deemed a taxable benefit and will be reported to HMRC at the accounting year end.

If the books are purchased and will be used by others to assist them in their roles, the books will be deemed as "equipment" and therefore will not attract any taxable benefit. If the books are to be deemed as equipment, they should be claimed as such and a supporting statement from your manager must accompany the claim form. In the absence of this supporting statement, the claim will be classed as a taxable benefit.

Subscriptions

Claiming reimbursement for a subscription to a professional body is a taxable benefit and will be reported to HMRC accordingly. GEL will reimburse employees for subscriptions to a professional body, where this is required as an essential part of the job.

Parking

Car parking fees incurred in the course of GEL business, will be refunded through expenses on presentation of a valid receipt. Car parking fines and clamping fines will not be reimbursed and remain the responsibility of the employee. Car parking fees will not be paid for journeys between home and work.

Long Service Award

GEL acknowledges that employees may have long continuous service and is pleased to offer a token of appreciation, in the form of a cash or gift voucher, to employees who reach 10- or 25-years' continuous service with GEL. The HR department will notify individuals and make the necessary arrangements.

Revision	Date	Amendment	Content owner	Mandated by
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