

<b>Policy Title</b>	<b>Expenses Policy</b>
<b>Policy Category</b>	Compliant
<b>Owner</b>	<b>Head of Group Finance</b>
<b>Group Executive Lead</b>	CFO
<b>Date Written</b>	October 2023
<b>Considered By</b>	Executive Board
<b>Approved By</b>	Executive Board
<b>Date Approved</b>	November 2023
<b>Equality Impact Assessment</b>	Equality Impact Assessment Provided
<b>Freedom of Information</b>	This document will be publicly available through the Group's Publication Scheme.
<b>Review Date</b>	November 2026
<b>Policy Summary</b>	This policy sets out NCG's regulations in relation to expenses that you may incur in the course of your employment duties as an NCG Colleague.

<u>Applicability of Policy</u>	<u>Consultation Undertaken</u>	<u>Applicable To</u>
Newcastle	Yes	Yes
Newcastle Sixth Form	Yes	Yes
Carlisle	Yes	Yes
Kidderminster	Yes	Yes
Lewisham	Yes	Yes
Southwark	Yes	Yes
West Lancashire	Yes	Yes
Professional Services	Yes	Yes

<u>Changes to Earlier Versions</u>	
<u>Previous Approval Date</u>	<u>Summarise Changes Made Here</u>
June 2016	Please see 10.6 Appendix 6

<u>Linked Documents</u>	
<u>Document Title</u>	<u>Relevance</u>
Financial Regulations	The Financial Regulations translate NCG's broad policies relating to financial control into practical guidance.
Anti-Bribery and Corruption Policy (including Gifts and Hospitality)	Covers Gifts or Hospitality from or to parties external to NCG
Health, Safety and Wellbeing	Applicable to travel using own vehicles
Driving to Work	Applicable to travel using own vehicles and mileage claims

## Equality Impact Assessment

	Judgement	Explanatory Note if required
<b>EIA 1 - Does the proposed policy/procedure align with the intention of the NCG Mission and EDIB Intent Statement in Section 2?</b>	Yes	
<b>EIA 2 - Does the proposed policy/procedure in any way impact unfairly on any protected characteristics below?</b>		
<b>Age</b>	No	
<b>Disability / Difficulty</b>	No	
<b>Gender Reassignment</b>	No	
<b>Marriage and Civil Partnership</b>	No	
<b>Race</b>	No	
<b>Religion or Belief</b>	No	
<b>Sex</b>	No	
<b>Sexual Orientation</b>	No	
<b>EIA3 - Does the proposed policy/processes contain any language/terms/references/ phrasing that could cause offence to any specific groups of people or individuals?</b>	No	
<b>EIA4 - Does the policy/process discriminate or victimise any groups or individuals?</b>	No	
<b>EIA 5 - Does this policy/process positively discriminate against any group of people, or individuals?</b>	No	
<b>EIA 5 - Does this policy/process include any positive action to support underrepresented groups of people, or individuals?</b>	No	The policy applies equally to all staff.
<b>EIA 6 - How do you know that the above is correct?</b>	This policy has been reviewed and we have consulted all the relevant departments across all colleges and Group Executive members who are affected by this policy.	

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## 1 Overview

This policy sets out NCG's regulations regarding work related expenses that colleagues may incur in the course of their employment at NCG. From the 29 November 2022, the Further Education College sector was reclassified by the Office for National Statistics into the central government sector. This has resulted in the requirement for NCG to be subject to the framework for financial management set out in Managing Public Money. The framework requires that NCG manages and deploys public resources responsibly in the public interest and this policy helps underpin these requirements.

## 2 Scope

The policy applies to all NCG colleagues who are employed either on a permanent or temporary basis.

Colleagues will be reimbursed for any expenses, as set out in this policy, that they incur wholly, exclusively and necessarily in the performance of their employment duties. Colleagues will not be reimbursed for any personal expenditure.

Goods and services should not normally be purchased and then claimed back on expenses, as standard procurement methods should be used. Wherever possible, expenditure should be approved in advance.

The policy applies to all expenditure whether paid using NCG corporate credit cards, Fairfx cards, cash advance or reimbursed by an expense claim.

Any attempt to submit a false expense claim will be treated as a serious disciplinary offence.

The policy is not intended to cover every eventuality; therefore, where there is uncertainty, or an expense is required which was not foreseen in this policy, the exception should be agreed with the Payroll and Pensions department before the expense is incurred.

Expenses incurred by a Colleague in line with this policy should not be subject to tax and national insurance deductions unless specifically identified.

## 3 Travel

When booking travel, colleagues should give consideration as to whether it is absolutely necessary or whether any alternative can be used, such as a Teams meeting, as well as taking the following into consideration.

- Travelling is harmful to the environment, and it is essential that we minimise our impact on climate change.
- Travelling is costly and these resources could be used elsewhere in the organisation.
- Travelling is tiring and sometimes stressful impacting on a colleague's wellbeing.

For colleagues to claim the cost of travel it must be classified as a business journey, deemed as follows:

- It involves necessary travel between the permanent workplace and a temporary workplace.

- It involves necessary travel between temporary workplaces:
- It involves necessary travel to or from home to a temporary workplace, excluding home to permanent workplace (please see section 9 for details).

Colleagues should avoid booking travel using an NCG corporate credit card or paying personally then claiming back, under normal circumstances. Travel bookings should be booked through NCG's approved Travel and Accommodation supplier process.

### **3.1 Use of own car or motorcycle (Including mileage expenses)**

- 3.1.1 Colleagues will be able to claim mileage for any journey taken in their own car or motorcycle if it has been incurred wholly, exclusively and necessarily in the performance of their employment duties. Colleagues will be able to claim mileage for the distance travelled to the destination less the distance of their normal commute (home to base) where they have started their journey from home. If claiming mileage from an NCG site to another site or destination, colleagues will be able to claim full mileage for the distance travelled.
- 3.1.2 To claim mileage, colleagues must:
- have a valid driving licence.
  - input their car registration in iTrent Self Service portal.
  - have a valid MOT certificate (if required) for your car/ motorcycle.
  - insure their vehicle for business use.
  - comply with the relevant Driving to work policies issued by NCG and have completed the ADT training which can be found on the NCG intranet.
- 3.1.3 For all business journeys, colleagues must complete the Time & expenses form in the iTrent self-service portal with the date of the journey; the starting point and destination; including postcode, the reason for the journey and the mileage details less home to work mileage. Mileage routes should be checked by approvers using <http://maps.google.co.uk/> and the shortest route will always be paid unless justification for additional mileage is provided.
- 3.1.4 NCG will allow use of a personal motorcycles up to a total limit of 50 miles round trip.
- 3.1.5 Business mileage will be reimbursed using HMRC approved mileage rates at the time of making the claim. The rates can be found at the following link <https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances/travel-mileage-and-fuel-rates-and-allowances>
- 3.1.6 Where a colleague has an Electric Vehicle hired under the NCG salary sacrifice scheme then the prevailing advisory fuel rate for electric cars will apply. Please see 10.5 Appendix 5 for further details relevant to this policy.

### **3.2 Use of own bicycle**

- 3.2.1 A claim can be made for journeys made by bicycle for business purposes up to a total limit of 20 miles round trip, however colleagues must own the bicycle. Where it is leased, for example through a salary sacrifice agreement, no claim can be made.
- 3.2.2 Colleagues must comply with the relevant Health & Safety policies issued by NCG.
- 3.2.3 Paragraphs 3.1.1 to 3.1.5 also apply to this.

### 3.3 Use of company car or where a monthly car allowance is paid

- 3.3.1 For all business journeys, colleagues must use the Time & expenses form in the iTrent self- service portal with the date of the journey; the starting point and destination; including postcode, the reason for the journey and the mileage details less home to work mileage. Mileage routes should be checked by Line Managers using <http://maps.google.co.uk/> and the shortest route will always be paid unless there is a justification for deviation.
- 3.3.2 Business mileage will be reimbursed using HMRC advisory fuel rates at the time of making the claim. The rates can be found at the following link <https://www.gov.uk/guidance/advisory-fuel-rates>
- 3.3.3 Where a colleague has an Electric Vehicle hired under the NCG salary sacrifice scheme then the prevailing advisory fuel rate for electric will apply. Please see 10.5 Appendix 5 for further details relevant to this policy.

### 3.4 Rail Travel

- 3.4.1 All travel where possible should be booked at least 7 days in advance of the journey (longer if possible) via the Travel Cloud provided by NCG's approved Travel and Accommodation supplier. The Travel Cloud is restricted to book the cheapest ticket for the selected journey.
- 3.4.2 NCG will not pay for first class travel unless it is the cheapest option, (evidence of this must be submitted with the receipt), regardless of whether directly booked or upgrading with a third party like Seat Frog.

### 3.5 Air Travel

- 3.5.1 Colleagues, who need to travel overseas by air, generally should travel in economy class unless travelling in excess of 8 hours where business class may be authorised by the CFO.
- 3.5.2 To minimise carbon footprint domestic flights are discouraged however if it can be proven to be value for money taking in to account the time the individual is out of the business due to travelling, the costs of travelling and any associated accommodation and subsistence costs which would be incurred then travel may be undertaken by air subject to authorisation by the CFO.

### 3.6 Taxis

- 3.6.1 Public transport is the preferred method of travel. Taxis may only be used if they can be justified in terms of cost or significant time saving or personal safety. Receipts should be completed by the taxi driver and included with all claims.
- 3.6.2 No claim for taxi expenses will be reimbursed for journeys between their **permanent workplace** and **home** unless it meets the following criteria:
- The Colleague is required to work later than usual and until at least 9pm.
  - This occurs irregularly.

- By the time the Colleague ceases work, either public transport has ceased, or it would not be reasonable to expect the Colleague to use public transport after 9pm at night.
- 3.6.3 No tips will be reimbursed via expenses and must be deducted from the business expenses claimed.

### **3.7 Public Transport**

- 3.7.1 Where travel has been undertaken by public transport that requires reimbursement, the ticket/ receipt will be used to support the expense claim.
- 3.7.2 In circumstances where no ticket/ receipt is given for example where Oyster Cards/ Pop Cards or payment by debit/ credit card then the colleague must advise the amount that has been paid providing a screen shot of the calculated fare from the relevant website.
- 3.7.3 Colleagues can only claim the business proportion of your journey for example, where a colleague is based in London, they normally work at Lewisham and their daily commute costs £10. If the colleague travels from home to Southwark and it costs £15 then the expense claim should be for the differential – i.e. £5.
- 3.7.4 Colleagues who do not work at the London colleges, but the business requires them to work there on occasional days can only claim the cost of individual journeys and not the total cost of the purchase of an Oyster card/ Pop card or another prepayment card.
- 3.7.5 Top-ups on public transport cards (for example Oyster Cards, Pop Cards) cannot be reclaimed. Only the cost of the journey will be reimbursed.

### **3.8 Emergency callouts**

- 3.8.1 Where the following conditions are satisfied the emergency call-out claim will be paid by NCG:
- an emergency occurs which threatens life or the Group property and;
  - colleagues are responsible for managing the emergency and;
  - colleagues must give instructions in relation to that emergency before leaving home
- 3.8.2 The cost must be claimed via Time & expenses form in the iTrent self- service portal.
- 3.8.3 This is liable to tax and national insurance contributions which will be paid by NCG.

### **3.9 Car Hire**

- 3.9.1 Colleagues are discouraged from hiring cars for business journeys unless:
- public transport is unavailable; or
  - the cost is less than other means of transport.
- 3.9.2 Where it is necessary to drive, a hire car should be used for long journeys if and only if it is cheaper than claiming mileage reimbursement or a colleague does not have a car/ their personal car is not insured for business use. Hire cars should be arranged via normal procurement routes.
- 3.9.3 Hire cars should be filled up with fuel before handing back to minimise the refuelling charges levied by the car hire company. Claiming reimbursement for the cost of fuel



is done via Time & expenses form in iTrent's self-service portal and will require authorisation by the colleague's managers. No claims for mileage will be reimbursed.

3.9.4 Car Hire vehicles must not be used for personal journeys.

### **3.10 Group pool vehicles available for business use**

3.10.1 Where a colleague is provided with the use of a Group vehicle to carry out their business duties this may result in a personal tax liability if the vehicle is used for personal journeys or taken home overnight.

3.10.2 All drivers of Group vehicles are expected to comply with the appropriate policies regarding Health and Safety, Driving for Work or Driver Safety Handbook which can be accessed via the NCG intranet.

3.10.3 Company vehicles must not be used for personal journeys.

3.10.4 No tax or NIC liability will arise in respect of the use of Group vehicles which are only used for business purposes and supported by a mileage logbook.

3.10.5 Where a pool car is being used then there should be no claim for mileage or fuel reimbursement.

## **4 Car related Costs**

### **4.1 Parking costs**

4.1.1 Business parking costs incurred while travelling away from the workplace, wholly, exclusively and necessarily in the performance of your employment duties can be claimed via the Time & Expenses form in the iTrent self- service portal.

4.1.2 In certain instances, it may be that it is not possible to obtain a receipt for these costs for example parking meters not giving out a ticket, in these circumstances the approver of the Time & expenses form on iTrent must understand the reason why no supporting evidence has been given.

### **4.2 Fines**

4.2.1 NCG will not reimburse or meet the cost of any parking or motoring fines which colleagues incur. Any correspondence received in relation to motoring offence fines will be passed to colleagues to deal with personally. Colleagues are responsible for ensuring payments are made in a timely manner. If NCG receive any summons on a colleague's behalf, then the fine and charges will be paid by NCG, and the amount deducted from a colleague's net salary if the matter has not been dealt with personally.

### **4.3 Use of road tolls**

4.3.1 Road toll expenses incurred while travelling away from the workplace wholly, exclusively and necessarily in the performance of a colleague's employment duties can be claimed. A receipt must be provided, if no receipt is given then a screen shot of the cost per the relevant website will serve as evidence to be attached to the claim.

## 5 Overnight stays

### 5.1 Hotels

5.1.1 Hotel stays should only be booked if necessary.

5.1.2 Hotel accommodation should be booked via NCG's approved Travel and Accommodation supplier. At all times, value for money should be sought.

5.1.3 The maximum price to be paid for accommodation including breakfast is as follows:

Destination	Maximum Hotel Cost per night £
International	150
London	175
UK excluding London	125

5.1.4 Where it is necessary to stay in accommodation which is in excess of the rates in 5.1.3 then this must be approved by the CEO or CFO via email. The colleague must ensure that this approval is retained for 3 years.

### 5.2 Alternative overnight accommodation

5.2.1 Where colleagues arrange to stay with a friend or relative in lieu of staying in a hotel, they will be entitled to payment of £25.00. This can be claimed through the Time & Expenses form on iTrent.

5.2.2 Reimbursement of this payment will always be made through payroll system and will be subject to appropriate tax and NIC deductions.

### 5.3 Personal Incidental expenses

5.3.1 Where a colleague stays overnight in hotel accommodation, they can claim the cost of personal incidental expenses up to £5 per night for overnight stays anywhere within the UK, and £10 per night for overnight stays outside the UK.

5.3.2 This is not an automatic entitlement and claims made should be for genuine necessities.

5.3.3 Examples of personal incidental expenses include personal telephone calls, meeting the cost of wi-fi, newspapers and laundry expenses. It does not include charges for sporting facilities, films and mini-bar snacks.

5.3.4 Where the excess is included in the bill, colleagues should deduct the costs from the claim prior to the submission of the bill for reimbursement. Where the bill is to be paid by the Group direct, you must pay the cost of the personal items back within 14 days. Where you exceed the £5 or £10 limit (as appropriate) you must bear the cost of the excess yourself. NCG will recover any unpaid personal expenses from a Colleague's net salary after being notified accordingly.

### 5.4 Food & Drink (Subsistence)

5.4.1 Colleagues may claim for the cost of food and or drink (subsistence) if they are working away from their permanent workplace, on a genuine business journey. If the

journey includes an overnight stay, a deduction from the maximum subsistence amount will be made if breakfast is added to the accommodation booking, the details are in paragraph 5.4.8.

- 5.4.2 Colleagues can claim a maximum of £35 per day for subsistence if they are more than 10 miles from their permanent workplace or home, whichever is the closest to the temporary workplace they are working from. The subsistence can take the form of drink only, food only or a meal (defined as a combination of food and drink).
- 5.4.3 The rates above are not an allowance and therefore a colleague will only be reimbursed the amount that they have spent and can support with receipts.
- 5.4.4 Alcohol will not be reimbursed.
- 5.4.5 The maximum amount of £35 from 5.4.2 applies to a 24-hour period from midnight, therefore if a Colleague is staying overnight then the clock for the next day will start at midnight.
- 5.4.6 All claims must be supported by receipts. If the amount spent is greater than the maximum amount, then the expense claim will be limited to the allowable maximum of £35.
- 5.4.7 Claiming subsistence on behalf of other colleagues should be avoided but can be done if necessary. If claiming subsistence for other colleagues, they must also be away from their permanent workplace on a genuine business journey. The claimant must include the other colleague's names on the claim form, and they are also responsible for ensuring that the other colleague does not go over the daily individual limit.
- 5.4.8 Where breakfast is provided with the accommodation then the maximum amount available to be claimed for that day would have £5 deducted from it. Managers must always check before approving, where there is an overnight stay, that the amount being claimed is not overstated.
- 5.4.9 Tips or service charge will not be reimbursed.

## **6 Entertainment**

### **6.1 Business Entertaining**

- 6.1.1 Business entertaining is defined as an occasion where a minimum of 50% of attendees are not NCG Colleagues. It does not include occasions where only Colleagues from across NCG are present this would be expenditure under section 5.4. Any claims relating to business entertaining must identify the names and company of the third-party attendees by completing the form at Appendix 4 "Business Hospitality Form" and attaching along with the receipts to the claim via Time & expenses form in iTrent or credit card return.
- 6.1.2 All business entertaining should be authorised in advance, by either the CEO or CFO. A copy of this authorisation must be kept by the colleague requesting for 3 years after the expenditure has been undertaken. Necessary business entertaining costs will be reimbursed on the production of itemised receipts. The following information must be included when authorisation is sought prior to the expense being incurred:
  - The name(s) of all attendees
  - The organisation which they represent; and

- The purpose of the entertainment (for example, “negotiation of contract”, “business acquisition”).
- 6.1.3 Where business contacts are entertained on work premises, the host colleague must provide details as above on the catering request.
- 6.1.4 Any costs incurred, which are incidental to business entertainment costs (for example, the cost of a taxi to a restaurant where a customer is to be entertained), should be categorised as Exp-Entertainment on the Time & expenses Form in the self-service portal in iTrent.

## **6.2 Colleague Entertaining**

- 6.2.1 As a general rule, colleagues are not permitted to claim the cost of entertaining only themselves and other members of NCG unless this is when travelling away from home where the subsistence section would apply (see section 5.4).
- 6.2.2 Corporate parties/events, for example at Christmas or the end of term, where they are open to all colleagues (can just be within a college or professional services) are allowable expenditure provided the overall cost is within HMRC guidelines which can be found at [Expenses and benefits: social functions and parties: What's exempt - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/expenses-and-benefits-social-functions-and-parties-what-is-exempt). Colleagues should contact Payroll and Pensions department to confirm whether there are any tax implications if they are thinking of organising a corporate party or event.

## **6.3 Provision of lunches to colleagues**

- 6.3.1 Colleague lunches will not be reimbursed under any circumstances other than events organised by or on behalf of NCG (includes individual colleges and professional services only).
- 6.3.2 If a lunch is provided to colleagues as part of a meeting held off-site, catering should be procured alongside the venue hire direct from the supplier and included on the purchase requisition. If there is no cost for the venue and the meeting is being held off-site, with no access to facilities, reasonable refreshments can be reimbursed through the Time & Expenses form in the iTrent self-service portal.
- 6.3.3 Working lunches are expensive and a taxable benefit in kind for people in their normal place of work. Colleagues should schedule time for attendees to have their own lunch in these circumstances.

## **7 Other Expenses**

### **7.1 Eye Tests**

- 7.1.1 The aim of providing eyesight tests for Display Screen Equipment (DSE) users is to enhance their comfort and efficiency by identifying and correcting vision defects thus preventing eye strain. There is no evidence to suggest that work with DSE causes permanent damage to eyes or eyesight, but it may make users with a pre-existing vision defect more aware of the problem.
- 7.1.2 NCG has a responsibility to ensure that any colleague who makes a request has access to a free appropriate eyesight test before becoming a DSE user and to ensure that an existing user experiencing visual difficulties which could be affected by work on DSE should have access to a free eyesight test.

- 7.1.3 It is the responsibility of the colleague to ensure that they undergo an eyesight test as a minimum, every 24 months.
- 7.1.4 When going for an eye test, if a colleague requires glasses for Display Screen Equipment (DSE) use only they should complete the NCG Eye Care Claim form to be completed. The optician also needs to complete the form to confirm the reason why there is a need for glasses.
- 7.1.5 If the optician advises that glasses are only needed for DSE use, colleagues will be entitled to claim £45 towards the cost of their glasses subject to attaching a copy of the NCG Eye Care Claim form to your claim. Where the form is not attached on the claim or supplied to the Payroll and Pensions department when requested, this portion of the claim will not be reimbursed.
- 7.1.6 If a colleague is not entitled to a free eye test, they can claim up to £25 towards the cost of the eye test by attaching the receipt from the optician.
- 7.1.7 To claim expenses, colleagues should submit a Time & Expenses claim form via iTrent Self Service portal and attach the NCG Eye Care Claim form, along with the receipts approved by their manager. Any claims over the rates above will be reduced by the Payroll and Pensions department.

## **7.2 Professional Subscriptions**

- 7.2.1 NCG will reimburse one professional membership fee per Colleague, subject to it being a requirement of your employment. The fee must be claimed via submission of a Time & Expenses claim form in iTrent Self-Service and obtaining approval from your manager.
- 7.2.2 No Tax or NIC liability arises where subscriptions are reimbursed for the benefit of the business, relevant to the duties of the Colleague and the professional organisation is approved and featured on HMRC's list 3 which can be found at [Approved professional organisations and learned societies \(list 3\) - GOV.UK \(www.gov.uk\)](http://www.gov.uk).

## **7.3 Other Expenses**

- 7.3.1 From time to time due to changes in circumstances there may be a requirement for NCG to allow additional items to be claimed via this policy for example, to reclaim the costs of the flu jab. Notification of the ability to claim for these additional items will be communicated via group or individual college / service channels. In these instances, NCG will also communicate whether they will attract a tax or NIC liability for the colleague.

## **7.4 Gifts or Hospitality from or to parties external to NCG**

- 7.4.1 The responsibility of a colleague in relation to this is detailed in the Anti-Bribery and Corruption Policy (including Gifts and Hospitality) and also the Financial Regulations, both of which can be found in the policies section of the NCG intranet. NCG is required to ensure that claims are reasonable and justified; leaving no room for expenses or payments to be perceived as bribes. This is of particular importance in terms of receiving of gifts or hospitality from third parties.

7.4.2 Where gifts are being given to a supplier, they cannot be food, alcohol or tobacco (or vouchers exchangeable for such goods), and the gifts must bear a conspicuous advertisement for any part of NCG for example an NCG college logo.

## **7.5 Trivial Benefits**

7.5.1 NCG recognises that from time to time it may be appropriate for a manager to provide a colleague with a small gift, for example flowers in recognition of a recent illness or a small present on a lifetime event. The following conditions need to be met:

- the cost of providing the benefit does not exceed £50 inclusive of VAT (or the average cost per colleague if a benefit is provided to a group of colleagues and it is impracticable to work out the exact cost per person)
- the benefit is not cash or a cash voucher.
- the colleague is not entitled to the benefit as part of any contractual obligation (including under salary sacrifice arrangements).
- the benefit is not provided in recognition of particular services performed by the colleague as part of their employment duties (or in anticipation of such services).

7.5.2 The cost of providing such benefits in relation to a single colleague cannot exceed £300 in any tax year. Managers should ensure that any gifts are in line with NCG values, within budget constraints and provide a reason why the benefit was provided.

## **7.6 Relocation Expenses**

The purpose of these expenses is to compensate, in part, the financial cost incurred by NCG colleagues, who are required to relocate their permanent residence to within daily travelling distance of their new workplace.

7.6.1 The eligibility criteria for claiming relocation expenses are as follows:

- applies to existing and newly appointed colleagues, who have to relocate their permanent residence as a consequence of taking up an appointment with NCG and is awarded at the discretion of the CEO (or Chair of Governors if the CEO is the one claiming).
- The colleague's new residence must be within reasonable daily travelling distance of their new normal place of work, and their old residence must not be within reasonable daily travelling distance of the new normal place of work.

7.6.2 The financial criteria for claiming relocation expenses are as follows:

- Relocation costs will be reimbursed within the guidelines of HM Revenue & Customs (HMRC) and will not exceed £8,000 in total. This amount is the current tax-exempt value as notified by HMRC. NCG reserves the right to review the compensation amount awarded in line with HMRC regulations.
- Only expenses which fall within the boundaries of HMRC regulations will be considered for reimbursement.

- Relocation expenses must be claimed before the end of the tax year after the one in which the Colleague's employment changed. The tax year is 6 April – 5 April.
- Where a colleague is unsure whether an item may be claimed, guidance should be sought from the Payroll and Pensions department before the expenditure is committed and/or claimed.

7.6.3 The existing or newly appointed colleague's reason for relocation must be one of the following:

- starting a new job with NCG
- a change in their employment duties with NCG
- a change in the place where their employment duties are normally carried out.

7.6.4 The expenses and benefits must fall into one of the six categories below:

- The colleague's sale of their old residence
- The purchase of a new residence
- Transporting the colleague's belongings to the new residence
- Associated travel and subsistence costs
- Domestic goods for the new premises
- Bridging loans

Appendix 2 in Section 10, details the most common types of expenses, which may be claimed however this is not an exhaustive list.

7.6.5 Monthly rental payments are not recoverable as relocation expenses unless they are incurred as part of the process of purchasing a permanent residence in which case they are classed as travel and subsistence costs.

7.6.6 A colleague can claim for relocation expenses as follows:

- All claims must be accompanied by original receipts for payments made (with the exception of mileage claims) in the name of the colleague and show the company name and number/VAT number. Scanned copies of the receipts must be attached to the Time & Expenses form within the iTrent self-service portal.
- Claims cannot be made in advance of the colleague's start date; no cash advances will be agreed.
- Deposits for temporary accommodation i.e. rent of a property, will not be paid by NCG and remain the responsibility of the colleague to whom the deposit will be returned to.

7.6.7 HMRC allows tax and National Insurance exemption on relocation expenses (to a maximum of £8,000) if the following conditions are met:

- The member of colleague must move home to take up a new job and the new home becomes their main or sole residence.
- The existing home is not within reasonable daily travelling distance
- The new home is within reasonable daily travelling distance.
- The existing home does not have to be disposed of providing the home moved into becomes the sole or main residence. If a colleague lives in their new home during the week but returns to their old home and family at weekends, their old home would probably remain their main residence and all amounts paid may be subject to tax and NI by HMRC.
- Relocation expenses must be incurred, or the benefits provided before the end of the tax year following the tax year in which the new job has started.
- NCG will not be responsible for any tax liabilities, which may be incurred.

- 7.6.8 Existing or new colleagues who leave the business within 12 months of their start date with NCG and have claimed and been reimbursed relocation expenses will be expected to repay NCG in full. Any outstanding payments at the time of leaving will be recovered in full from the Colleagues' final net salary where appropriate.
- 7.6.9 The exemption only applies if the relocation is completed, if not then there will be tax and national insurance consequences.

## **7.7 Travel to Work Scheme**

- 7.7.1 NCG operate a travel to work scheme, which purchases an annual travel pass for a local travel provider on the colleague's behalf. The colleague must then pay for this monthly by deduction from their net salary.
- 7.7.2 The travel to work scheme is available for all Colleagues who meet the following criteria:
- They work at either Rye Hill Campus or Newcastle College satellite sites.
  - Their Full Time Equivalent must be greater than 0.25
  - They have passed their probationary period
  - They have a contract that will last longer than 12 months after passing their probationary period.
- 7.7.3 The window for applications currently runs periodically through the year.
- 7.7.4 Colleagues are notified that the window for the Travel to Work scheme is open by an all-staff email which will give details on how to apply.
- 7.7.5 Applications received after the deadline given in the all-staff email may not be able to be accommodated.
- 7.7.6 The colleague will then receive their pass, and this will then be deducted from their salary monthly over the period of a year.
- 7.7.7 If a colleague leaves then the remaining balance will be claimed from their final salary.
- 7.7.8 If the colleague does not need the pass anymore then they must notify the Payroll and Pensions department who will arrange with the relevant provider any potential refund due. Once the refund has been received, any monies owing to the colleague will be paid in the next available payroll.

## **7.8 Travel to Work London based Colleagues**

- 7.8.1 If a colleague is based in London they can choose to purchase a pass via Abellio, NCG's travel pass provider. Colleagues can choose to pay Abellio directly however if a deduction from pay is required then the following criteria must be met:
- They work at NCG's London Colleges
  - Their Full Time Equivalent must be greater than 0.25
  - They have passed their probationary period
  - They have a contract that will last longer than 12 months after passing their probationary period.



## **8 Methods of Expenditure**

All expenditure that colleagues incur wholly, exclusively and necessarily in the performance of their employment duties should be supported by a claim. All claims regardless of reimbursement method must be supported by legible receipts and a full explanation of the reason that the expenditure has been undertaken. In addition, for glasses reimbursement and business entertaining the appropriate forms from the appendices must be attached to the claim.

### **8.1 Expense reimbursement in pounds sterling**

8.1.1 A claim for reimbursement is made via the Time & Expenses form in iTrent's self-service portal and must be made by the colleague themselves. Colleagues are responsible for ensuring that:

- The claim relates to expenditure wholly, exclusively and necessarily incurred in the performance of their employment duties.
- They retain the relevant original itemised receipts with the claim, where the supplier can reasonably be expected to provide a receipt (Credit card receipts and statements alone are not sufficient and therefore will not be reimbursed).
- They provide a detailed description of how and why the expense was incurred as part of the claim.
- They clearly state the name of any other colleague they are claiming subsistence for where they have paid out for the cost of the total business expense themselves.
- They complete the form correctly including attaching a copy of scanned receipts and on submission of the claim for approval, acknowledge acceptance of the online declaration.
- They complete the claim in the Time & Expenses form in iTrent's self-service portal with enough time to enable their manager to approve it before the monthly payroll deadline.
- The claim together with all supporting documentation is retained for a period of six years over and above the current tax year (which ends on the 5 April annually) and made available for scrutiny as and when required.
- They submit their claim within 28 days of the expenditure taking place.

8.1.2 Line managers are responsible for the following:

- Approving the claims on a timely basis to ensure that their Colleague is paid on the next available payroll.
- Checking all receipts and appropriate forms are attached to the claim to ensure that there is satisfactory backup to evidence that the expenditure was wholly, exclusively and necessarily incurred in the performance of the colleague's employment duties.
- Double checking that the claim is in line with this policy.

### **8.2 Expenses incurred in foreign currency**

8.2.1 Where expenses are incurred in foreign currencies, the amounts incurred should be shown, in the currency in question, in the relevant 'details of claim' field on the Time & expenses form in iTrent. Reimbursement will be made in pounds sterling and the amount to be shown in the 'Amount claimed' field should be the sterling equivalent. The rate of exchange to be used is the given rate when sterling is

quoted on any paperwork or by default the daily bank rate at the time of the claim.  
The rate must be indicated in the description on the Time & expenses form iTrent.

- 8.2.2 Pre-loaded Fair FX currency cards will be issued for foreign business travel, as an alternative to petty cash advances to mitigate the risk to NCG.
- 8.2.3 A written request detailing the travel and expenditure being undertaken is to be submitted to Group Finance for approval via email to [man.acc@ncgrp.co.uk](mailto:man.acc@ncgrp.co.uk), providing at least 10 working days' notice, to allow for delivery of the card.
- 8.2.4 Once this has been approved, Group Finance will issue the following forms:
- Currency order form (to be completed and authorised by the budget holder)
  - User Application Form (to be completed by the person who is requiring the travel card)
  - Expenditure Receipt Reconciliation
- 8.2.5 The completed Currency order form and User Application Form must be sent back to Group Finance at the email above to enable the card to be ordered. The Expenditure Receipt Reconciliation must be completed within 5 working days of return from travel, to ensure all expenditure is being captured in a timely manner and to avoid deductions of the unsubstantiated balance from your monthly salary.
- 8.2.6 The Expenditure Receipt Reconciliation must be supported by valid receipts.
- 8.2.7 The Fair FX card can be used to directly pay for items in the foreign country or for a cash withdrawal in the appropriate currency. The maximum amount of cash withdrawal per trip would be equal to £250 after conversion from the local currency into pounds sterling. If more cash is required, then prior agreement with Senior Group Finance Management must be sought via email. All cash expenditure must be supported with valid receipts and detailed on the Expenditure Receipt Reconciliation. Any cash left over must be notified on the Expenditure Receipt Reconciliation and handed back to the agreed cash/ school office for safe keeping and recycling for other trips.

### **8.3 Petty Cash Advances**

- 8.3.1 Cash advances can be obtained where necessary for emergency curriculum needs, student visits and foreign business travel.
- 8.3.2 A petty cash advance form must be completed, authorised and forwarded to your local petty cash administrator providing a minimum of 5 working days' notice to ensure the cash is available.
- 8.3.3 For business travel, on return from their journey, colleagues must submit a detailed petty cash form with associated receipts and any remaining balance of the advance within 5 working days to avoid deduction of the total advance from your monthly salary.
- 8.3.4 All expenses incurred both in and out of the country must be substantiated with a valid receipt and will be reimbursed as outlined in above.

### **8.4 Corporate Credit Cards**

- 8.4.1 A small number of colleagues may be entitled to apply for a NCG corporate credit card through Group Finance if they travel regularly. The CFO will approve all requests for NCG corporate credit cards and their decision on cardholders and their limits is final.

- 8.4.2 They can only be used by the colleague named on the card and should not be used for personal expenses.
- 8.4.3 NCG corporate credit cards can be used for incidental expenses incurred whilst working away from home but must be in line with the other terms of this policy. Travel and accommodation must be booked via the third-party supplier and not via the NCG corporate credit card apart from emergencies.
- 8.4.4 Where expenditure has occurred in the month, the credit card statement must be reconciled, and authorised by the cardholder's Manager (or colleague designated in the authorisation table in the NCG corporate credit card process). Receipts must be scanned and submitted with the statement for approval and the authoriser will forward this via email to Group Finance for processing, in line with the NCG corporate credit card process. The cardholder is responsible for retaining all original receipts for 6 years after the financial year-end the expense was incurred, if the receipts have not been requested by Group Finance.
- 8.4.5 Colleagues will not incur any tax and NIC liability either because of NCG paying the annual fee on their behalf or for using the card if the above rules are followed.

## **8.5 Petty Cash**

Petty cash must not be used to reimburse expense claims covered by this Policy. Expense claims must go through the Time & Expenses form from iTrent portal for reimbursement of all expense claims.

## **8.6 Responsibilities of the Authoriser**

- 8.6.1 It is the responsibility of the authoriser to check that the claim is complete and in accordance with this Policy. This would normally be the Colleague's Line Manager.
- 8.6.2 As an authoriser you should ensure that the Colleague has provided sufficient information for you to check that the expenses claimed were incurred wholly, exclusively and necessarily in the performance of their duties.
- 8.6.3 An authoriser may approve expenditure in the following ways:
- Approval of business costs claims via iTrent self service
  - Approval of mileage claims via iTrent self service
  - Authorisation of NCG corporate credit card statement reconciliation
  - Approval of Fair FX card reconciliations
  - Approval of Petty Cash reconciliations
- 8.6.4 The following areas must be checked for each circumstance above (apart from mileage claims which is dealt with below):
- Legible receipts are attached to the claim which support the values claimed and the dates claimed are consistent and have been checked
  - That the expenditure is in line with the requirements of this policy
  - That a satisfactory reason for the business expense has been documented
  - That additional documentation is attached to the claim where required, for example, a list of attendees where claiming business hospitality or an Eye Care claim form where reimbursing the cost of glasses.

- That the Colleague has sought value for money, for example, not claimed mileage when it is cheaper to take the train
- That the expenditure is being claimed within 28 days of the expenditure being incurred.

8.6.5 For mileage claims, the routes should be checked by Line Managers using <http://maps.google.co.uk/> and the shortest route will always be paid unless justification for additional mileage is provided.

8.6.6 If the Colleague has claimed any private expenses, then you should speak to the Payroll and Pensions department for advice. Where a genuine error has been made on the claim then it should be amended accordingly.

8.6.7 It is a colleague's responsibility to assess whether they are the right individual to check the claim form. If they are not, they should not authorise the claim and speak to their line manager to determine next steps.

8.6.8 An authoriser should reject any claim if the appropriate documentation is not provided unless there are specific and justifiable reasons.

## **9 Identification of workplace**

The identification of a workplace for tax and therefore reimbursement purposes is not always straight forward. There are two key concepts, that of the permanent and temporary workplaces which are detailed in the paragraphs below, which can help identify whether a Colleague would be able to be reimbursed the cost of travel and subsistence. NCG will only reimburse travel and subsistence costs in relation to journeys to a temporary workplace.

Where it is not obvious where a colleague's permanent workplace is they should speak to the Payroll and Pensions department for clarification.

### **9.1 Permanent Workplace**

9.1.1 A permanent workplace is where a colleague normally works and/or is the workplace defined in their contract.

9.1.2 A journey between home and permanent workplace, by any means of travel, on any day, whether a normal working day or not, is classed as ordinary commuting and will not be reimbursed by NCG.

### **9.2 Identification of Temporary Workplace**

9.2.1 A temporary workplace is a place where you go to perform a task of limited duration or for a temporary purpose.

9.2.2 Where a colleague is at a location for a period of continuous work, it will only be a temporary workplace if the duration of the work is not expected to be, and is not, more than 24 months.

9.2.3 If it is expected to last for more than 24 months, the workplace will only be a temporary one if the Colleague is expected to spend less than 40% of their working time at that place.

9.2.4 Where the Colleague is attending a temporary workplace, they will still retain their permanent one.

### **9.3 Other Workplace Scenarios**

- 9.3.1 Colleagues who are engaged in a hybrid working arrangement are not eligible to have the costs of home to permanent workplace travel, accommodation or other subsistence reimbursed on the occasions where they attend their permanent workplace.
- 9.3.2 If there is no permanent workplace and the Colleague is contracted to work at home, then the Colleague is treated as a Home-based Colleague. Therefore, the cost of all journey's would be available for reimbursement by NCG.
- 9.3.3 Where a Colleague with no permanent workplace regularly reports to a site, that may become their permanent workplace. And therefore, any travel cost between the home and the office would not be reimbursable by NCG.
- 9.3.4 Where colleagues work at home occasionally, or even regularly it does not mean that their home can be regarded as a place of work for tax purposes or claiming expenses. There must be a valid reason / objective for the work to be performed at home rather than their permanent workplace.

## 10 Appendices

### 10.1 Appendix 1 – Glossary

Term	Definition
Business Entertaining	The entertaining of, or the provision of hospitality to, suppliers or customers, prospective suppliers or customers and other business contacts
Business Journey	A journey undertaken wholly, exclusively and necessarily in the performance of your employment duties
Colleague(s)	These are members of the Executive and employees of NCG. This policy does not apply to self-employed, agency or one-off personnel.
HMRC	Her Majesty's Revenue and Customs
NCG	Refers to all colleges in the group and Professional Services
NIC	National Insurance Contributions
Ordinary Commuting	This is the journey between home and your permanent workplace
Staff entertaining	The entertaining of Colleagues, with the provision of food, drink or accommodation to Colleagues, but does not qualify as business entertaining or subsistence expenditure
Subsistence	This is accommodation, food and drink costs incurred whilst a Colleague is absent from their permanent workplace on a genuine business journey
Temporary workplace	This is a place where you go to perform a task of limited duration or for a temporary purpose
Cardholder	Colleague who holds a NCG corporate credit card in their name
DSE	Display Screen Equipment
iTrent	Payroll software used for claiming and approving expenses

## 10.2 Appendix 2 – Examples of Relocation Expenditure

Common types of expenses which may be claimed; however, this is not an exhaustive list

Costs	Allowable	Not Allowable
Cost of disposing of existing home	Legal/estate agent fees Advertising Disconnecting utilities (gas, water etc)	
Travel & Subsistence	Mileage may be reclaimed at 12p. Second class rail fare only Visit to new location for Colleague and immediate family members – maximum 2 visits. Commuting costs to home from temporary hotel/bed and breakfast accommodation in preparation for moving into the region. Temporary rented accommodation for 6 months whilst selling current property. If the existing property is rented out Colleague can only claim excess cost of renting	Costs of food or drink (except breakfast if included with B&B) Daily travel costs to work
Costs of acquiring new home	Legal fees and services Loan arrangement costs Surveys and valuations Land Registry fees Connecting utilities (gas, water etc) Stamp Duty	Utility Bills Council Tax
Replacement of domestic goods	Carpets, curtains etc – if old ones are unsuitable for new house (in excess of money received from selling of unsuitable goods) White goods if previously fitted, unless existing house is rented out inclusive of white goods	Items for second home Decorating materials Gardening materials Kitchen equipment Line/bedding items Furniture

Costs	Allowable	Not Allowable
Costs of moving possessions	Packing and unpacking including books Temporary storage Transportation costs Insurance in transit	Family Pets
Interest payments on bridging loans	To redeem a loan secured on old home or to purchase a new home	



### 10.3 Appendix 3 - Eye Care Claim Form

Colleague Name:	
Payroll Reference Number:	
College Name or Professional Services:	
Department:	
Colleague Signature:	
Date:	
Manager Approval Signature:	
Date:	

#### Colleague Entitlement

You are entitled to claim the cost of your eye test up to the value of £25.00 if you are unable to access a free test. In addition, should you require glasses solely for DSE use, you are entitled to £45.00 towards the cost of these glasses.

To claim any costs towards glasses please ask your optician to complete the section below. You can then submit your expenses via iTrent Self Service as a Business Expense, specifying this is for an Eye Test. This will then go to your manager for approval. To enable your manager to approve your claim, attach your receipts and a copy of the completed Eye Care Claim form in iTrent. Managers should not approve any claim without confirmation of eligibility and receipts.

<b><i>For completion by the Optician</i></b>	
Date of appointment:	
Eye Test Completed	Yes / No
Cost of Eye Test:	£
Glasses required for DSE use only:	Yes / No
Glasses required for DSE and General use:	Yes / No
Optician Signature:	
Company Stamp:	

## 10.4 Appendix 4 – Business Entertainment Form

### Summary

Reason for hospitality expenditure	
Cost £	
Hospitality Provided By	

### Attendees

Name	Job Title (N/A)	Employer

## 10.5 Appendix 5 – Salary Sacrifice Electric Vehicles

NCG runs a salary sacrifice scheme for the hire of Electric Vehicles (EV). There are certain things to consider when signing up to these schemes which are relevant to the Expenses policy as follows:

- An EV hired through a salary sacrifice scheme is classified by HMRC as a company car. This means that mileage claimed will be at the prevailing rate on the HMRC website under advisory fuel rates for electric fuel. The prevailing rate from 1 September 2023 is 10p per mile. iTrent will be updated with the latest rates on a timely basis.
- The Payroll and Pension Department will set up any EV cars in iTrent for colleagues that hire their vehicles through the salary sacrifice scheme to ensure that the correct mileage rate is claimed.
- Claims for mileage must be input by the colleague into iTrent and approved by their line manager.
- Any fines or penalties in relation to the EV will be deducted from the colleague's next available net pay.

## 10.6 Appendix 6 – Changes to 2016 Travel and subsistence policy

Expense Area	2023 Expenses Policy		2016 Travel & Subsistence Policy	
	Sect No	Details	Sect No	Details
-	-	Renamed from Travel and Subsistence to Expenses Policy	-	-
-	-	Reorganisation of sections	-	-
-	-	Addition of Cover Sheet and Equality Impact Assessment	-	-
-	-	Reference to employees as colleagues and in the third person	-	-
-	-	Changed definitions to a glossary and included as a separate appendix	-	Definitions
Overview	-	Included details of Managing Public Money	-	-
Rail Fares	3.4	NCG will not pay for First Class Travel even if it is via a third party upgrade supplier	E3	Executive and accompanying staff allowed to travel first class
Taxis	3.6	If work past 9pm under certain circumstances can reclaim taxi fare	E8	-
Oyster Cards	3.7	Removal of reimbursement for the cost of an Oyster Card as can use credit/ debit cards the same way	E10	Reimbursement of Oyster Cards allowable
Oyster Cards	3.7	Inclusion of wording which excludes reclaiming top up expenditure	E10	-
Car Hire	3.9	Removal of section for reimbursement of car hire expenses as needs to go through procurement channels	E5	Car Hire Expenses were allowable to be claimed via expenses
Use of Road Tolls	4.3	Clarification of support required for claims	F3	-
Accommodation	5.1	Provided rates for hotel booking based on averages for the period 01/08/2022 to 31/08/2023.	-	-
Accommodation	5.1	Clarification of channel for approval of accommodation rates above values mentioned in policy is only with CEO and CFO.	A2	Table of authorisation for accommodation approval
Food & Drink (Subsistence)	5.4	Travel time dependant and does not need to include food can be a drink only	D1	Breakfast and/ or Evening Meal has to include food
Food & Drink (Subsistence)	5.4	Maximum able to reclaim over 24 hours is £35	D1	Maximum able to reclaim over 24 hours is £20
Food & Drink (Subsistence)	5.4	Does not stipulate when the subsistence can be used	D1	Only able to claim for 2 meals
Business Entertainment	6.1	Clarified who would need to approve any business entertaining to be the appropriate member of Executive Team	C1	Stated that a duly authorised manager needed to approve the expenditure
Other Expenses	7.1	Inclusion of section on Eye Tests	-	-
Other Expenses	7.2	Professional Subscriptions allowing colleagues to reclaim one subscription which is requirement of their employment	I	The Group will not pay or reimburse the cost of personal membership of clubs or professional subscriptions under any circumstances other than an operational need whereby the legal entity is unable to subscribe in its own name.
Other Expenses	7.4	Inclusion of section on Gifts or Hospitality from or to parties external to NCG	-	-
Other Expenses	7.6	Inclusion of section on Relocation Expenses	-	-
Other Expenses	7.7	Inclusion of section on Travel to Work Scheme	-	-
Other Expenses	7.8	Inclusion of section on Travel to Work Loans	-	-
Methods of Expense Expenditure	8	Extended information to clarify that the policy extends to other forms of reimbursement/ payment rather than just claims through iTrent for example credit cards	-	-
Expense reimbursement in pounds sterling	8.1	Reduced the time to claim expenses through iTrent to 28 days	Forward	Must be claimed within three months of the expenditure being incurred
Expense reimbursement in pounds sterling	8.1	Confirmation that colleagues themselves are responsible for putting in the claims to the iTrent system	-	-
Expense reimbursement in pounds sterling	8.1	NCG does not claim back the VAT on expenses and therefore this requirement has been removed for this version.	B3	VAT Requirements
Identification of Workplace	9	Inclusion of wording surrounding hybrid working	-	-
-	-	Removal of section on Telephones, Smartphones and Broadband as not relevant to the business anymore	H	Could claim reimbursement for Telephones, Smartphones and Broadband
Appendices	10.1	Inserted appendix - Glossary	-	Definitions at the start of the document
Appendices	10.2	Inserted appendix - Examples of Relocation Expenditure	-	Relocation was not included
Appendices	10.3	Inserted appendix - Eye Care claim form	-	Eye care was not included
Appendices	10.4	Inserted appendix - Business Entertainment Form	-	-
Appendices	10.5	Inserted appendix - List of Exec Team	-	-
Appendices	10.6	Inserted appendix - Changes to 2016 Travel and subsistence policy	-	-