

Staff Travel & Subsistence Policy

Date approved:	June 2016
Approved by:	Executive Board
Review date:	June 2018
Responsible Manager:	Joanne Askin
Group Executive Lead:	Lynne Griffin
Accessible to Students/Customers:	No

1. Consultation

Consultation undertaken with:-

- | | |
|---------------------------|-----|
| • Newcastle College | Yes |
| • West Lancashire College | Yes |
| • Intraining | Yes |
| • Group Services | Yes |
| • Rathbone | Yes |
| • Sixth Form College | Yes |
| • Kidderminster College | Yes |

2. Applicability of Policy to Organisation

This policy applies to:-

- | | |
|---------------------------|-----|
| • Newcastle College | Yes |
| • West Lancashire College | Yes |
| • Intraining | Yes |
| • Group Services | Yes |
| • Rathbone | Yes |
| • Sixth Form College | Yes |
| • Kidderminster College | Yes |

3. Scope and Purpose of Policy

The purpose of the Group's Travel and Subsistence Policy is to provide the guidance you will need in order to complete your business expenses and mileage claims.

If you have a query relating to travel and subsistence, which is not included in this policy, you should refer the matter in the first instance to your immediate line manager who, in turn, may need to refer to People Services (Payroll), for guidance. Line managers are responsible for authorising electronically, where appropriate business expense claim and mileage claims, ensuring that this policy is adhered to.

4. Policy Statement

The policy statement is attached in the format that it will be published in Appendix 1.

5. Linked Policies

Financial Regulations

6. Linked Procedures

Not Applicable

7. Equal Opportunities Statement

An Equality Impact Assessment will be completed by each Division. This policy may be subject to review following Equality Impact Assessment by the Divisions.

8. Location and Access to the Policy

The Travel and Subsistence Policy is located as follows:

- NCG Intranet: Group Services: Group Policies and Procedures
- NCG Website: Media Centre: Guide to Information: Our policies & procedures

9. Person Responsible for the Policy

Joanne Askin, Group Head of Contracts & Procurement

10. Variations to the Policy

There are no variations to this policy.

Appendix One - Group's Travel and Subsistence Policy Statement June 2016

The purpose of the Group's Travel and Subsistence Policy is to provide the guidance you will need in order to complete your business expenses and mileage claims.

If you have a query relating to travel and subsistence, which is not included in this policy, you should refer the matter in the first instance to your immediate line manager who, in turn, may need to refer to People Services (Payroll), for guidance. Line managers are responsible for authorising electronically, where appropriate business expense claim and mileage claims, ensuring that this policy is adhered to.

Self-authorisation is strictly not permitted. The line manager is responsible for ensuring that mileage is correct and that receipts are provided for all business expenditure. In all cases employees should avoid incurring personal expenditure and managers are authorised to reject claims they believe are extravagant, unnecessary or unauthorised.

In all circumstances travel and subsistence must be claimed within three months of the expenditure being incurred.

NCG Executive reserves the right to make changes to this policy from time to time and amendments will be circulated to employees in accordance with current employment law legislation. Any updates to this policy may be corresponded to staff by individual letter, memorandum, or by means of notice/bulletin boards or via the intranet.

Responsibility

The Corporation is responsible for determining the Staff Travel and Subsistence policy and has delegated responsibility for monitoring and review to the Audit Committee.

Compliance

For claims to qualify as business use then the expense incurred must be wholly and **exclusively** incurred for business use. If this is not the case they are deemed to be for private use and are taxable. In order to present appropriate evidence to HMRC, suitable documentary evidence (VAT receipts) showing the nature of the business expense and the value must be retained by you for a period of 6 years over and above the current tax year.

The People Services department will conduct all dealings with HMRC. Employees will be deemed wholly responsible for the retention and safe storage of all receipts supporting business expense claims and be expected to produce them should HMRC perform a PAYE audit.

The group must comply with the law and HMRC Guidance.

Definitions:

- **“Business entertaining”** means the entertaining of, or the provision of hospitality to, suppliers or customers, prospective suppliers or customers and other business contacts. An occasion is only regarded as business entertaining where a minimum of 50% of the party is third party, it does not include occasions where only Employees are present. Any claims relating to Business entertaining must identify the names and company of the third party attendees.

Gifts to suppliers will not be classed as entertaining by the HMRC provided that the cost of the gifts for each person does not exceed £15 per year, the gift is not food,

alcohol or tobacco (or vouchers exchangeable for such goods), and the gifts bear a conspicuous advertisement for the Group i.e. includes their logo.

- **“Business journey”** means:
 - A journey which involves necessary travel between the permanent workplace and a temporary workplace;
 - or between temporary workplaces;
 - or to or from home to a temporary workplace excluding home to normal work place.
- **“Employee(s)”** means both directors and employees of NCG. This policy does not apply to self employed personnel.
- **“Home based employees”**. Some employees work at home occasionally, or even regularly. This does not necessarily mean that their home can be regarded as a place of work. There must be a valid reason/objective for the work to be performed at home rather than their permanent workplace.

This may mean that another place becomes the permanent workplace e.g. an office where the employee regularly reports. Therefore any commuting cost between the home and the office would not be an allowable expense. But trips between home and temporary workplaces will be allowed.

If there is no permanent workplace and the employee is contracted to work at home then the employee is treated as a home based worker. Thus all costs would be allowed including the occasional trip to the employee’s office.

- **“HMRC”** Her Majesty’s Revenue and Customs
- **“NCG”, “the Group”, consists of**
 - Newcastle College
 - West Lancashire College
 - The Intraining Group Ltd
 - Rathbone Training
 - Newcastle College Sixth Form
 - Kidderminster College
 - Group Services which includes NCG Direct and the School of Education
- **“NIC”** means national insurance contributions
- **“Ordinary Commuting”** is the journey between home and your contracted workplace
- **“Payroll Dept”**
 - People Services (Payroll)
 - West End College

Whickham View
Newcastle upon Tyne
NE15 6TT

- **“Permanent workplace”** basically means the place where you:
 - Work and/or is the workplace defined in your contract;
 - Could normally be contacted at or where messages are left for you;
 - Have access to a workstation, telephone and PC
- **“Site Based Employee”**. Some employees do not have a normal place of work but work at a succession of places for several days, weeks or months. Examples of site-based employees may include assessors.
- **“Staff entertaining”** means entertaining of Employees, with the provision of food, drink or accommodation to Employees, which does not qualify as business entertaining or subsistence.
- **“Subsistence expenditure”** means accommodation and food and drink costs whilst an employee is absent from their permanent workplace on a genuine business journey.
- **“Temporary workplace”** means a place where you go to perform a task of limited duration or for a temporary purpose. Where you are 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.

If it is expected to be for more than 24 months, the employee is expected to spend less than 40% of his working time at the new workplace.

The employee must still retain his permanent workplace.

- **“Travelling Appointments”** is where travelling is an integral part of the employee's job and where there is no defined permanent workplace. Travel and subsistence expenses incurred by such an employee are subject to tax and NI deductions as appropriate.

A. GENERAL

A1 General

This policy sets out the Group regulations in relation to travel and subsistence that you may incur in the course of your duty as an employee. You will be reimbursed for any expenses that you incur wholly, exclusively and necessarily in the performance of your employment duties. You will not be reimbursed for any personal expenditure.

Under no circumstances are you permitted to claim expenses on behalf of another employee; expenses must be claimed by the employee who has incurred the expenditure.

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

Please note – any bank or credit card charges incurred by staff as a result of the expenses process not being followed or the documentation being incorrectly completed will not be reimbursed by the Group.

A2 Authorisation of travel and accommodation bookings

All travel (irrespective of whether this is by train, ferry, or aeroplane) and accommodation bookings should be made through NCG's supplier, Click Travel. Individuals may book travel and accommodation without seeking advance authorisation by their line manager or the budget holder, so long as the most cost efficient method is booked and is within the thresholds set out below:

Type	Authority
Standard class travel up to £150 or where it is cheaper to travel first class for part of the journey	Individual able to self-authorise without line manager approval
Standard class travel £151 or above or where it is cheaper to travel first class for the whole journey	Requires approval from the Divisional Approver
Accommodation outside of London and up to £85 (bed and breakfast rate)	Individual able to self-authorise without line manager approval
Accommodation in London and up to £150 (bed and breakfast rate)	Individual able to self-authorise without line manager approval
Accommodation above threshold (as set out above)	Requires approval from the Divisional Approver

With the prior approval of the NCG Chief Executive, dispensation can be given for Executive Board members and their direct report to undertake essential business travel above the thresholds outlined above.

B. EXPENSE REIMBURSEMENT REGULATIONS

B1 General Taxation Position

All business expenses must be claimed in accordance with this document.

B2 Expense claims

All business expense claims should be made via iTrent Self Service e-Expense module using the standard business expense claim form. All travel and subsistence is paid through People Services Payroll to ensure HMRC compliance.

You are responsible for ensuring that:

- Your claim relates to expenditure necessarily incurred on the Group's business
- You retain the relevant original itemised receipts with your claim, where the supplier can reasonably be expected to provide a receipt. Credit card receipts and statements alone are **not** sufficient
- Providing a detailed description of how and why the expense was incurred on the claim form
- You clearly state the name of any other employee you are claiming subsistence for where you have paid out for the cost of the total business expense yourself
- You complete the form correctly and on submission of your claim for approval acknowledge acceptance of the online declaration
- After completing the form, the system will submit to your duly authorised manager via iTrent Self Service for authorisation
- You provide your receipts to your manager for their review, to enable the managers approval
- Your claim together with all supporting documentation is retained by you for a period of six years over and above the current tax year and made available for scrutiny as and when required.

B3 VAT

Where the cost of the expense includes VAT, you must provide with your expense claim a valid VAT invoice / receipt, bearing the supplier's VAT number and made out to your employer. This is to enable us to reclaim the VAT.

B4 Expenses incurred in foreign currencies

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 standard business e-expense claim form. 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 on the standard business e-expense claim form.

B5 Cash Advances

Cash advances, including foreign currency and travellers cheques, can be obtained where necessary for emergency curriculum needs, student visits and foreign business travel.

A petty cash advance form must be completed and duly authorised and forwarded to your local petty cash administrator providing a minimum of 5 working days notice to ensure the cash is available and/or travellers' cheques can be ordered and delivered.

On return from your journey you 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.

Where advances of foreign currency have been provided, details should also be entered on the expense claim form of the float supplied; the business expenses and private expenses incurred; and the amount of the float returned. A personal cheque, reimbursing the group in full, for any private expenses must be provided with the foreign expense claim form within 14 days of

returning from the trip to avoid full settlement being deducted from your monthly pay. This form must be authorised and approved prior to submission Group Finance. ATM receipts will not be eligible for re-imbusement. Only valid business receipts will be reimbursed.

All expenses incurred both in and out of the country must be substantiated with a valid receipt and will be reimbursed as outlined in section B4.

B6 Corporate Credit Cards / Procurement Cards / Virtual Cards

The Group Corporate Credit Cards / Procurement Cards / Virtual Cards (“Cards”)are to be used for business purposes only. They can only used by an employee authorised by a member of the Group Executive. The Group Director of Finance’s decision on cardholders and their limits is final.

Credit card statements should be reconciled monthly, signed by line managers and returned to Group Finance with all receipts.

In the event of an emergency it may be necessary for employees to use the card for personal expenses. In these circumstances, the employee is required to reimburse in full for the private costs by means of a cash payment within 14 days of incurring the expense.

You will not incur any tax and NIC liability either as a result of your employer paying the annual fee on your behalf or for using the card if the above rules are followed.

B7 Petty cash (not relevant for all staff travel and subsistence claims)

Petty cash shall not be used for normal supplier payments nor staff travel and subsistence claims but may be used for learner visits and emergency curriculum provision to a maximum of £50 per claim.

All other expenses must be claimed using the standard expense claim form. Any item claimed on a petty cash voucher must be fully described and a receipt attached wherever the supplier can reasonably be expected to provide a receipt.

No tax and NIC liability arises.

B8 The Authorising Manager

It is the responsibility of the authoriser to check that the claim is complete and in accordance with this policy.

As an authoriser you should ensure that the Employee has provided sufficient information for you to check that the expenses claimed were incurred wholly, exclusively and necessarily in the performance of his duties. Any private expenses should be deducted from the claim for reimbursement.

It is your responsibility to assess whether or not you are the right individual to check the claim form. If you are not, you should not authorise the claim.

You should reject any claim if a receipt is not provided unless there are specific and justifiable reasons.

B9 Trivial Benefits

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 (or the average cost per employee if a benefit is provided to a group of employees and it is impracticable to work out the exact cost per person)
- the benefit is not cash or a cash voucher
- the employee 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 employee as part of their employment duties (or in anticipation of such services)

The cost of providing such benefits in relation to a single employee cannot exceed £300 in any tax year. Managers should ensure that any gifts are in line with our values and are within budget constraints.

No tax and NIC liability arises if these rules are followed.

C. ENTERTAINING

C1 Business entertaining

All business entertaining should be authorised in advance, by a duly authorised manager. Necessary business entertaining costs will be reimbursed on the production of itemised VAT receipts. The following information must be shown on the standard expense claim form:

- The name (s) of all attendees
- The organisation which they represent; and
- The purpose of the entertainment (for example, “negotiation of contract”, “business acquisition”).

Where business contacts are entertained on work premises, the host employee must provide details as above on the catering request.

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 business entertainment on the standard expense claim form.

A definition of entertaining is included in the introduction at the front of this policy.

C2 Staff entertaining

As a general rule, employees are not permitted to claim the cost of entertaining only themselves or other members of the Group.

D. FOOD AND ACCOMMODATION

D1 Subsistence

You may claim for the cost of two meals (breakfast and/or evening meal) if you are working away from your permanent workplace, on a genuine business journey and you have not added the allowance to your accommodation booking. The maximum amount you can claim is £20 in total per day where you are absent from your normal place of work or home if so based for more than 12 hours. Hotel tray service will be reimbursed providing the total cost (food and tray service) does not exceed the maximum amount of £20. Any excess will be automatically deducted from your claim without notification.

Please note – breakfast is included as standard for all overnight stays booked via the travel and accommodation booking process, unless specifically requested otherwise.

No tax and NIC liability arises if these rules are followed.

The cost of alcohol will not normally be reimbursed and any associated expenditure requires approval in advance by a member of the Group Executive.

Non-alcoholic drinks will only be reimbursed if required for an external meeting including interviews and supported by a valid VAT receipt. Any additional items on the receipt will be deducted from any claim e.g. snacks. All claims must be supported with a detailed description on the claim form otherwise the claim will be automatically rejected.

D2 Overnight accommodation

Hotel accommodation should be booked through NCG's supplier, Click Travel as outlined above in paragraph A2. At all times, value for money should be sought.

The usual maximum price to be paid for accommodation is £85 per night outside of London and £150 in London.

Where you are working and staying away from your permanent workplace, on a genuine business journey, you may claim for the reasonable cost of bed and breakfast accommodation. Such claims must be supported by a valid VAT invoice.

In the instance where it will be cost effective to stay in accommodation which is in excess of the agreed rates due to combined cost of accommodation and taxis, this must be authorised in advance in accordance with the authority levels set out in paragraph A2.

No tax and NIC liability arises if these rules are followed.

Where you arrange to stay with a friend or relative in lieu of staying in a hotel, you will be entitled to payment of £25.00.

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

D3 Personal Incidental expenses

Where you stay overnight in hotel accommodation HMRC permits you to 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.

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

Examples of personal incidental expenses include personal telephone calls, newspapers and laundry expenses. It does not include charges for sporting facilities, videos and mini-bar snacks.

Where the excess is included in the bill, you 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. We will recover any unpaid personal expenses from your salary and you will be notified accordingly.

No tax or NIC liability will arise in respect of personal incidental expenditure claimed in accordance with the above HMRC rules.

E TRAVEL

E1 Employees with one permanent workplace

No tax or NIC liability will arise in respect of travel expenses claimed in accordance with these rules. Any deviations will be subject to tax and NIC.

Apart from the circumstances set out below, and in line with HMRC guidance the Group will not pay your costs in relation to home to work or private travel. All journeys from the permanent workplace to another place of work (a 'temporary workplace') on business may be regarded as business journeys. Mileage will be checked against <http://maps.google.co.uk/> and the shortest route will always be reimbursed unless justification for additional mileage is provided i.e. roadworks. Where you travel to a temporary workplace on business straight from home or return directly to your home after such a trip, the journey will be a business journey provided that:

- The temporary workplace is one which you have to attend in the performance of your duties of employment;
- The main purpose of the journey is not private; and
- Your home to work mileage is deducted.

Home to work mileage is normally a taxable benefit and should not be claimed, unless you are a contracted home based worker.

College study mileage is a taxable expense and will only be reimbursed if the mileage claimed is more than the home to work commute.

You must provide sufficient detail on the standard expense claim form so that the manager authorising your claim can be satisfied that you have complied with these rules.

You may also be able to claim subsistence expenditure (see Section C1).

E2 Means of travel

You are required to travel by the most cost effective means bearing in mind the nature and purpose of the business journey. It is not acceptable for Employees to claim the highest cost of transport over a given route if they could have travelled by some less costly method.

For the avoidance of doubt, we will not reimburse, or pay for, the cost of travel for spouses or partners collecting Employees on business journeys. All rail and air travel should be ordered in advance through NCG's supplier, Click Travel.

E3 Rail fares

First class travel will be permitted for any Chief Executive, Principal, members of the Group Executive and for any member of staff accompanying them. All other employees will be booked on standard class. Wherever possible specific trains should be purchased, as these tend to be cheaper. In the event that the most cost effective method of travel is first class for the specified train and no reasonable alternative is available, the line manager may at their discretion authorise the purchase of a first class ticket for part of the journey.

No tax or NIC liability arises in respect of travel expenses claimed under the above rules.

E4 Air fares

Employees, 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 their line manager.

For travel within the UK, air travel is only to be used where it is proven to be Value for Money taking in to account 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 for the trip. The authority levels defined at paragraph A2 apply to air travel as well as travel by rail. Details of any rail and flight costs for which reimbursement is sought i.e. in exceptional cases not ordered through NCG's supplier, Click Travel should be claimed on the standard expense claim form, as for other public transport expenses.

No tax or NIC liability arises in respect of travel expenses claimed under the above rules.

E5 Reimbursement of employees' car hire expenses

We will, at our discretion, reimburse car hire charges and fuel incurred by you when you are required to travel on business journeys. However, employees are discouraged from hiring cars for business journeys unless:

- public transport is unavailable; or
- the cost is less than the cost of a taxi or other means of transport.

No tax or NIC liability will arise provided that the hired car is used only for business journeys.

E6 Mileage allowances for business use of own car/motorcycle or bicycle

It is your responsibility to ensure that you have a valid driving licence and that the car/motorcycle has a Valid MOT certificate if appropriate, is insured for business use and complies with the relevant Health and Safety policies issued by the Group. If you are using your own bicycle for business travel it is your responsibility to ensure it is properly maintained and roadworthy.

For all business journeys, you must complete a business mileage claim form 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 will be checked using <http://maps.google.co.uk/> and the shortest route will always be paid unless justification for additional mileage is provided.

If you do use your own car/motorcycle or bicycle, we will reimburse your business mileage using the rates defined by HMRC at the time of you making the claim.

Please note: NCG will allow use of a personal motorcycles up to a total limit of 50 miles round trip and bicycles up to a total limit of 20 miles round trip.

For the avoidance of doubt bicycle mileage will only be reimbursed where you own the bicycle; where it is leased, for example through a salary sacrifice agreement, no claim can be made.

E7 Mileage allowances for business use of a Company car or where a monthly car allowance is paid

Reimbursement rates defined by HMRC at the time of you making the claim will apply for all business use. Please note where the company car is an electric car HMRC have not agreed a reimbursement rate – NCG will reimburse mileage in an electric car at 25p per mile – this payment will be subject to tax and national insurance.

E8 Taxis

Taxis may be used by Employees for genuine business journeys. Receipts should be completed by the taxi driver and included with all claims. No claim for taxi expenses should be made by Employees for journeys between their permanent workplace and home unless if by the time you go home no public transport is available.

No tax or NIC liability arises for you in respect of such journeys.

Note: No tips will be reimbursed via expenses and must be deducted from the business expenses claimed.

E9 Emergency call-outs

Where the following conditions are satisfied the cost of home to work travel will be paid by your employer:

- an emergency occurs which threatens life or the Group property
- you are responsible for managing the emergency
- you have to give instructions in relation to that emergency before leaving home

No tax or NIC liability will arise.

E10 Oyster Cards

Employees working in the London area will be reimbursed the cost of Oyster cards via business expenses duly authorised by their line manager.

Tax and NIC will be deducted as appropriate.

Employees who do not work in the London area 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 the Oyster card.

No tax or NIC liability will occur.

F. EXPENSES IN CONNECTION WITH CARS

F1 Parking costs

Business parking costs incurred in the course of travelling away from the workplace in the performance of duties may be claimed via the standard expense claim form. Where possible, a receipt should be obtained.

No tax or NIC liability will arise.

F2 Fines

We will not usually reimburse or meet the cost of any parking or motoring fines which you incur. Any correspondence received in relation to motoring offence fines will be passed to you to deal with personally. You are responsible for ensuring payments are made. If NCG receive any summons on your behalf, then the fine and charges will be paid by NCG and the amount deducted from your salary if you have not dealt with the matter personally.

F3 Use of road tolls

Road toll expenses incurred in the course of travelling away from the workplace in the performance of their duties may be claimed via the standard business expense claim form.

No tax or NIC liability will arise from this.

F4 Group pool vehicles available for business use

Certain employees are provided with the use of a Group vehicle in order 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.

All drivers of Group vehicles are expected to comply with the appropriate policies regarding Health and Safety and guidance in any company car handbook.

No tax or NIC liability will arise in respect of the use of Group vehicles which should only be used for business purposes and supported by a mileage log book.

G. STAFF ENTERTAINING AND MEALS PROVIDED

G1 Staff entertaining

The provision of entertainment, food and reasonable amounts of alcohol or refreshments to staff which is neither genuine subsistence (i.e. staff are away from their permanent workplace on a genuine business journey), nor business entertaining (i.e. there are third parties present) is classed as staff entertaining.

Corporate Christmas parties/events where they are open to all staff within the division are invited are exempt from this provided the overall cost is within HMRC guidelines.

In exceptional circumstances, and where prior approval has been given by a Member of the Group Executive, the cost of staff entertaining may be borne by the Group. NCG will meet any tax and NIC liability arising, on behalf of Employees and the liability will be charged to the claimant's cost centre.

G2 Provision of lunches

Staff lunches will not be reimbursed under any circumstances other than duly authorised training events by the divisions.

Wherever lunch facilities are provided in order to entertain clients/non-employees, details of the client's name and organisation must be provided and marked clearly on any requisition or receipt. (Business Entertaining – please see C1)

H. TELEPHONES, SMARTPHONES AND BROADBAND

H1 Mobile Phone Top Ups

Any claims submitted for mobile phone top up cards will be reimbursed through the business expense claim form and will be subject to Tax and NIC deductions as appropriate.

H2 Telephone Allowance

Where there is a business need a Chief Executive/Managing Director or member of the Executive can authorise a monthly allowance for the use of personal phones for business use to a maximum of £15. This payment will be subject to tax and NIC deductions.

H3 Broadband

Broadband cannot be claimed via expenses and any claims made including a claim for Broadband the costs will be deducted.

Where there is a business need for an employee to have broadband installed members of the Executive can authorise Broadband expenses of a maximum of £15 per month via the payroll system.

Tax and NIC liability will arise on this expense.

I. SUBSCRIPTIONS

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. In this instance, this must be justified and authorised by Head of Directorate / Director of School / Service.

No Tax or NIC liability arises where subscriptions are reimbursed for the benefit of the business.