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POLICY STATEMENT

This policy establishes a uniform guideline and procedure for the reimbursement of expenses. That is; items approved as legitimate traveling expenditure and to ensure compliance with relevant Taxation substantiation laws.

POLICY RATIONALE

The rationale for this policy is to ensure quality control and proper approval of reimbursements.

GLOSSARY OF TERMS

Expense: Approved items which an employee is required to pay for out of their own funds whilst on company business

CROSS REFERENCES and other RESOURCE MATERIAL

[Expenses Form](#)

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Policy

The following policy is intended to cover travel and other expenses incurred and paid by employees. These items are processed within the expense reimbursement system and must be duly authorised by management on a completed [expense form](#).

Expense reimbursements will be paid directly to the employee.

Advances made to employees for the purpose of covering traveling or accommodation expenses should be authorised by the Directors and processed on an expense report.

Responsibility

Before purchasing goods it is the employee's responsibility to have the purchase authorised as an expense.

An employee's daily rate generally includes all expenses; however the following will attract expense reimbursement:

- Travel to a client location outside of the greater Belfast area which is, in general, the area bounded by Glengormley and Carrick to the North and NE, Lisburn in the South and Dundonald in the East.
- Instruction necessitating an overnight stay at/near a client location (as above, hotel and reasonable meal allowance)
- Instruction necessitating airline or ferry travel with or without an overnight stay (as above, cost of airline and ferry)

It is the responsibility of the Directors to control the reimbursement of employee expenses as outlined in this policy.

It is the responsibility of each employee to ensure that expense reports are authorised in accordance with policy and to check the level of expenses which will be reimbursed prior to incurring the expense.

Procedure

1. For reimbursement of travel or associated expenditure the employee should complete an expense report which must be checked and authorised.
2. Original copies of receipts must be attached to the expense report and where claiming on a credit card voucher, the supplier's invoice must be attached. All relevant details of the expenditure must be completed in the appropriate section of the expense report. Claims based on credit card statements, which do not have accompanying receipts will not be reimbursed.
3. Where claims are made for motor vehicle expenses, the relevant registration details and odometer reading must be completed, including vehicle engine size. Mileage is paid at £0.30 per mile from the centre of Belfast as per the attached schedule. Mileage is not paid from the individual employee's home.

4. Claims for reimbursement of private telephone expenditure must be accompanied by a fully completed VAT declaration (included on the reverse side of the expense report). The original copy of the full front page of the employees telephone account must also accompany the expense report.
5. The expense report must be signed and dated by the employee. The appropriate Management Officer must authorise the expense.
6. Upon receipt, the expense report will be checked for mathematical accuracy and compliance with policies. Expense reimbursements will then be processed.
7. An expense item will not be processed / reimbursed under the following circumstances;
 - Expense item does not comply with policy;
 - The expense is unauthorised; or
 - No receipt is provided.

In such cases, the relevant amount will be deducted from the expense claim and the expenses report will be returned to the employee. Where an unauthorised expense claim is submitted the expense report will be returned unprocessed to the relevant employee.

8. The following items are not considered to be of a business nature and will not be reimbursed:
 - Breakfast that does not mean a leaving time from home prior to 7am
 - Lunch where it is not provided by the client
 - Car washes or car cleaning products
 - Unauthorised car accessories
 - Cigarettes or other smoking materials
 - Video or video hire costs
 - Personal events
 - Briefcases / attache cases
 - Non-trade related newspapers & magazines
 - Grocery or confectionary items e.g. lollies & chocolate bars
9. If in doubt about an expense consult the Directors **BEFORE** incurring it.

