

Site Based Employee Expenses Policy

Principles and How to Claim

- Managers and employees should note that authorising managers have no authority to vary this policy; claims for items not allowed under the policy will be rejected. Employees should note that if they pay for expenses incurred by another individual, any deductions from their claim for non-compliance with policy will be their responsibility.
- If you have access to FocalPoint expense forms should be completed using the Expenses module. If you do not have access to FocalPoint, expenses should be claimed using the Expense Form. The form must be completed by the claiming employee.
- Expenses should be submitted as soon as possible after they have been incurred but not more than once per week. Any claims submitted later than two months after the expense was incurred will not be paid other than in exceptional circumstances.
- Expenses will be paid directly into the bank account of the claimant. Amounts claimed and fully approved by Thursday will be paid into the claimant's bank account on or around the following Tuesday.
- Original receipts and not copies must accompany all claims. VAT receipts should be obtained wherever possible. Credit card slips or statements will not be accepted as evidence of business expenditure. A VAT receipt must include the name and address of the retailer, the retailer's VAT registration number, the date of the purchase, details of what goods or services have been purchased and the VAT inclusive value of those goods or services in sterling. A VAT registration number consists of nine digits and is set out in the following format: 123 4567 89.
- All expense claims should reference the Job Number and must be sent to Employee Expenses at Head Office where they will be authorised by the appropriate senior manager.

Accommodation and Subsistence

Option 1 - Accommodation will be arranged and paid for by the Company. In which case a subsistence allowance of £10 will be paid for each overnight stay. This will be increased to £15 where the work site is within the M25.

If you prefer you may arrange your own accommodation. If arranged independently this will be reimbursed through one of the following options:

Option 2 - Use of the expenses process on production of a receipt and will be limited to a total of £45 per night for both accommodation and subsistence. This is increased to £50 where the work site is within the M25. This is for food and accommodation only and cannot include items such as wi-fi, minibar, television etc.

Claims authorised by 5.00pm on Thursday will usually be paid on or around the following Tuesday. Authorisation on the Thursday will usually require completed claims to be received at Head Office in the Wednesday post.

Option 3 - An allowance in line with the CIJC (Construction Industry Joint Council) Working Rule Agreement. As of April 2017, this is £36 per night for both accommodation and subsistence. Based on currently HMRC rules receipts will not be required to claim the allowance.

The Option 3 allowance can only be paid to employees who can certify and evidence that they have:

- dependants at a permanent residence, **or**
- for single employees that they have the continuing costs of a permanent residence

This needs to be verified by completing the Application for Subsistence/Lodging Allowances Form. Until such time that employees can verify and evidence this they will be required to stay in Company arranged accommodation or submit receipted expenses.

Regardless of how the accommodation is booked, it can only be used by the Company employee for whom the accommodation is booked and not spouses or others.

Employees are responsible for leaving accommodation in a reasonable and clean state and the company will accept no responsibility for additional charges incurred. If additional charges are levied due to accommodation being left in an unreasonable condition these will be deducted from the employees pay.

If accommodation is independently arranged it should satisfy the following:

- Commitment made only for the shorter of 2 weeks or the time booked on the job, as you may be required to move to a different site at short notice.
- No allowance can be claimed for holding periods, only nights working away are reimbursed.
- Within 1 hour of your work site.
- If other personal items are included on a receipt then they should be struck out so it is clear which items are being claimed.
- If you fail to show to work then deductions may be made from you net pay relating to allowances paid.
- One drink is allowable providing it is accompanying a meal and included on the same receipt.

You may choose to move between the different accommodation options when you commence working on a different contract. Any change must be advised within the first week of commencing the new job and can only be effective after commitments to existing accommodation have ended.

Company Vans

- Company Vans are to be used only for Business use. If you are permitted to take the vehicle home to allow for an early start, no personal journeys are allowable.
- For vans and site operational vehicles, fuel card statements and trackers will be monitored to ensure they are used for Business only. Tracking will be in accordance with the Vehicle Tracking Policy. Where evidence is shown for private use, an investigation will take place which may lead to disciplinary proceedings and subsequent wage deductions.

Refer to the 'Company Vehicle Fuel Policy' for further details.

Mobile Phone

Where mobile telephones are provided, they are for business use only. The cost of any personal calls/text messages/data access charges made by you on the Company's mobile phone may be reimbursed to the Company through deduction from your net pay. When overseas, unless in emergencies, you should switch off data roaming and only check your email on wi-fi connections to avoid additional charges being incurred.

If mobile phones are misused any additional charges will be deducted by the Company from net pay plus a £15 admin fee.

Other

Expenses for other items will only be reimbursed with a completed and approved expense form with original receipts. This could include the following, if required, during the course of business:

- Road Tolls
- Congestion Charges
- Parking
- Site Tools and Incidentals (trade account used where available)
- Fuel
- Public Transport including Bus and Standard Class Train Fares

Note that fines for any motoring offences, including parking tickets are not classed as business expenses and the cost will not be covered by the Company. If not paid for directly by the employee the charges along with any ancillary costs will be deducted by the Company from net pay plus a £15 admin fee.

This Policy will be reviewed annually to ensure that it reflects current legislation and regulations.



Paolo Benedetto
Group Managing Director
7th January 2020