

Travel and Expenses Policy

Version Number	1
Revision Date	2 May 2023
Department	Business Support & Transformation
Author	Head of HR and OD
Reason for Policy Creation/Revision	HMRC updates and policy review
Data Protection	This policy compiles with our Data Protection Policy & Procedures.
Equalities	This policy ensures that we have equal protection in place for employees.
Sustainability	N/A
Proof Read By	Assistant Human Resources Business Partner
Date Approved	31 May 2023
Approved By	People Committee / SMT
Next Review Due	31 May 2026
Audience – Training and Awareness Approach	No training is required.
Effective Date	12 October 2023
Internal References – Policies & Procedures (Located on The Hub)	<ul style="list-style-type: none"> • Disciplinary Policy and Procedure • Car user policy
External References	Rates and Thresholds for Employers – GOV.UK

TRAVEL AND EXPENSES POLICY

1. Policy Purpose

- 1.1 Hanover acknowledges that its employees may incur expenses in the carrying out of their role. The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes, in accordance with HM Revenue and Customs' Rules.
- 1.2 This policy sets out Hanover's rules on how employees can claim for expenses incurred in the performance of their duties. The policy covers travel, meals and accommodation, gifts and Hanover events and functions.

2. Policy Scope

- 2.1 This policy sets out Hanover's stance on the scope, authorisation and reimbursement of those expenses.
- 2.2 Expense claims must be supported by receipts to evidence expenditure. In addition, claims will only be processed where Hanover considers the employee's expenditure to be reasonable and necessary.
- 2.3 Hanover will reimburse employees for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties that employees undertake in the course of their employment.
- 2.4 This policy applies to all employees while they remain under Hanover's employment and the term 'employee' will cover all workers who are either employed or engaged to undertake work for Hanover.
- 2.5 Misuse of Hanover expenses policy is considered to be a disciplinary offence under the Hanover's disciplinary policy.

3. Definition

- 3.1 Expenses relates to the financial cost being incurred by the employee whilst carrying out the requirements of their role which includes course fees, transportation charges, meals, accommodation, and any other related training costs that incurred during / before / after the event.

4. Types of expenses

4.1 Noted below are the most common types of expenditure for which Hanover will reimburse the cost. The cost of other expenditure may also be reimbursed; however, employees should always seek written authorisation from their manager before purchase. Eligible expense request can be for, or a combination of, the following:

- Travelling Expenses
- Car Mileage
- Rail Travel
- Parking, Road Tolls, Taxi and Bus Fares
- Accommodation and Overnight Allowance
- Meal Allowance
- Business Entertainment / Gifts
- Christmas Parties / Annual Events

5. Expenses that will not be reimbursed

5.1 Hanover will not reimburse claims for:

- the cost of any travel between the employee's home and usual place of work (except in exceptional circumstances for early morning/late night transport as set out above);
- the cost of any travel undertaken for personal reasons;
- the cost of any travel for the employee's partner or spouse;
- any fines or penalties incurred while on business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping or vehicle recovery charges;
- any expenses incurred for personal benefit or to improperly influence or reward a business contact; or
- cash advances or withdrawals from an ATM machine.

6. False claims

6.1 Hanover may decide to withhold payment where insufficient supporting documentation has been provided or where it has been identified that the expense was not legitimate or correct as outlines in section 5.1.

6.2 Where payment has been made to the employee prior to the discovery that the claim was not legitimate or correct, Hanover may deduct the value of that claim from the employees next salary payment on completion of the investigation.

7. Manager responsibilities

7.1 When authorising travel plans, managers should ensure that the most cost-effective method is used, and that all travel costs are pre-authorized. Claim should not be signed off without thorough inspection that all costs are reasonable and supported by valid evidence.

8. Monitoring & Evaluation

8.1 This procedure constitutes contractual terms and conditions. Hanover reserves the right to amend any provision of this procedure subsequent to appropriate consultation.

9. Review

9.1 This policy will be reviewed every 3 years or earlier as required.