



Company Expense Policy

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The A.F. Blakemore & Son Ltd Expense Policy

1. Purpose of Policy

The A.F. Blakemore & Son Ltd (the Company) expense policy sets out a clear and consistent approach for all employees for managing business travel and controlling its associated costs, whilst ensuring compliance with HMRC guidelines.

The policy also sets out clear guidance on the expense claims and payment process when claiming expenses that are incurred wholly, exclusively and necessarily in the performance of the employee's duties

The policy covers all employees (which includes all types of worker) within the A.F. Blakemore Group.

1.1 Business need and value for money

The following principles must be applied when employees incur expenses on behalf of the company:

- that there is a legitimate business reason for the expense;
- that the expense represents a balance of economy, efficiency and effectiveness and therefore that value for money has been considered;
- that the intended expense claim is not likely to give rise to a HMRC compliance risk

1.2 A.F. Blakemore & Son Ltd's Responsibilities

The Company undertakes to reimburse correctly completed expense claims as soon as is practically possible. In processing expenses claims, the Company is required by HM Revenue & Customs to demonstrate that adequate controls are in place to ensure:

- taxable expenses are identified
- where appropriate, PAYE tax and National Insurance contributions are deducted before expenses are reimbursed or expense is declared on employees P11d.

1.3 Employee Personal Responsibilities

Employees are expected to behave honestly, responsibly, and within the guidelines of this policy at all times and to ensure that only claims for expenses incurred wholly and necessarily for business purposes are submitted.

- If an employee deliberately makes a false claim they may potentially face disciplinary action which could result in summary dismissal.
- If an employee makes a claim over and above permissible expenses they may potentially face disciplinary action and may also be liable for some tax consequences and reimbursement to the company.
- Each employee has an obligation to seek the best value for money for all types of expense in conformance with this policy. For example, in respect of travel this may mean considering alternatives such as using video and phone conferencing. If, however, travel is necessary then the employee is required to seek the most cost effective and fitting way possible such as booking early where there is potential to benefit from lower cost fares/rates.
- All expenses should be claimed on a monthly basis (except for small claims e.g. less than £10). A maximum of 1 claim per month is permitted. Any claim made for expenses over 3 months old will require a Director's approval or the claim may be rejected.

Expense claims must be completed using the online expenses management system to claim business related and incidental expenditure.

Business expenses for less than £20 that comply with the rules of the Expense Policy, can be claimed via the petty cash process using the relevant claim form.

When claiming expenses, employees **must** produce a valid VAT receipt which must detail the supplier's VAT number and transaction date and should at least cover the total of the expense claimed or the expense may not be reimbursed.

In exceptional circumstances an expense may be claimed where a receipt is not available provided the reason the receipt is not available is declared and further evidence of payment is provided, for example, a bank statement.

2. Submission and Authorisation

All expense claims **must** be:

- submitted by the person making the claim.
- authorised by the claimant's line manager or Director in line with this policy, or any subsequent amendment to this policy within 7 days.
- accompanied by all relevant receipts and uploaded to the online expenses management system.
- authorised by a Director in advance of any expenditure being incurred where it is expected to be in excess of £500.

By submitting and authorising the claim, the claimant and line manager/Director accepts that the expenditure is:

- necessary,
- solely for business purposes,
- reasonable and represents value for money, and
- meets the Company's expenses policy.

Sole accountability for validating the expense claims and checking that all claims are in line with the policy rests with the claimant and the authorised signatory. Any exceptions to the policy must be authorised at Director Level.

The receipts supporting any claim should give sufficient detail to show that the claim is made in line with the Company's policy and that it satisfies any third party, such as HMRC.

For any expenses involving two or more employees, where a collective bill is issued, it must be settled by the most senior employee and a list of all names (Attendees) benefiting from the expense **MUST** be detailed on the expense claim, also stating if they are employees or customers. The line manager of the most senior employee who settled the account must authorise this expense claim.

The Company reserves the right to reject any claim that breaks the policy guidelines and also reserves the right to recover any monies that have been paid in respect of an expense claim subsequently found to be outside this policy.

3. Accommodation

3.1 UK Accommodation and Meals

Employees are allowed to book overnight accommodation where their round trip to attend a one-day business event is in excess of 6 hours, i.e. 3 hours each way.

For example - An employee with an 8-hour round trip, i.e. 4 hours each way, is to attend a one-day training course and which is due to start at 9am. The employee could choose to book overnight accommodation the evening before the course or the evening after the course, but not both.

Employees are allowed to book overnight accommodation where their round trip to attend a business event on two or more consecutive days is in excess of 4 hours, i.e. 2 hours each way. For example: An employee with a 6-hour round trip, i.e. 3 hours each way, who is to attend a three-day business event would be expected to travel on the first day of the event and return home on the last day of the event. The employee is expected to research and then select the hotel that offers the best value for money and convenience to your place of business. The Company expects employees to book accommodation as far in advance as possible in order to obtain the best available rates. Some examples of web sites that should be used are, Trivago.co.uk, Cheaprooms.com, Laterooms.com and Booking.com. You should also consider any corporate rates that have been agreed with some hotels, for example the Holiday Inn and the Village Hotel at Walsall, Bannatynes in Hastings, St Mary's Golf Club at Pencoed near Talbot Green and The Bear at Cowbridge near Talbot Green. Prior to booking at these hotels employees must ensure that research is still carried out via the above websites to ensure better rates are not available.

The maximum amount the Company will reimburse will be up to £75 per night for Bed and Breakfast accommodation and up to £25 for an evening meal (to include only one drink). All prices are inclusive of VAT. There may be occasions where the rate taken is higher than the £75 allowed. These hotels may be booked only if lower priced accommodation is not available and authorisation has been obtained from your line manager. All hotel rates over £75 will be reported and monitored on a monthly basis.

Employees who have use of a Premier Inn card are still subject to the above and should only use those cards where the Premier Inn offers the best value for money. Employees who have use of a company credit card are also subject to the above and should only book accommodation that offers the best value for money.

Any additional charges that may be incurred, such as WI-FI, must be agreed in advance by the employee's line manager.

3.1.1 Staying with Friends or Relatives

If an employee is on a business trip it may be preferable to stay with friends or family. In these cases no overnight allowance is given, however an employee can claim reasonable expenses for themselves only to a maximum of £25 provided receipts are submitted for the spend. (E.g. for dinner).

3.2 International Accommodation

All international accommodation should be approved by the divisional MD prior to booking. The Company will only bear the cost of accommodation required for business purposes and will not meet

the cost of any extensions to a stay for personal reasons or for accommodation provided for a spouse or other family member. (The exception to this is where family members are required as representatives of the Company).

4. Travel by Road

4.1 Company Cars

Company car users should drive to meetings only where necessary and appropriate. Wherever possible car sharing should be adopted. The definition of a company car user includes employees who are eligible for a company car but have opted to take the cash allowance alternative. Company car users should always make their cars available to non-company car users if requested and practical.

4.2 Car Expenses

The employee can claim parking fees incurred during company business. Fines for parking and traffic offences will not be reimbursed. The employee should give careful thought to the total cost of car journeys, e.g. parking, using long-term parking over short-term where appropriate.

The employee can claim costs for the Severn Bridge and Dartford Crossing etc. if the journey is for a wholly business purpose.

Toll roads should only be used where sensible and cost effective and should not be used as a matter of course.

The London Congestion charge should be only be claimed in exceptional circumstances as there are suitable alternative modes of transport into the Congestion charge zone.

Reasonable sundry car expenses such as oil can be claimed by company car users but car washes and valets are **not** reimbursable. Sundry car expenses cannot be claimed where an employee is in their own vehicle or the employee's vehicle is funded through a company cash allowance benefit. If in doubt employees should seek authorisation before incurring an expense.

4.3 Tags relating to crossing charges

Where an employee has a tag, for example for the Dartford Crossing or Severn Bridge, only business use of the tag will be funded by the company through its corporate account. Any private use of these tags, including a normal commute to your usual place of work and any out of hours' usage, must be reimbursed. Any private use of a tag that is not reimbursed will be reported as a taxable benefit on the employee's P11D form.

4.4 Business Mileage

A business mile is one travelled wholly, exclusively and necessarily to perform an employee's duties when not at the employees permanent place of work. Journeys between home and the employee's permanent place of work are not classed as business mileage and are considered '**Ordinary Commute**'. All mileage for non-business purposes is considered personal mileage and is therefore not claimable.

4.4.1 What is a permanent place of work and what is business mileage?

Permanent (normal) place of work

This is a place that the employee regularly attends for the performance of the duties of employment. The costs associated with travel between home and the permanent workplace will be classed as ordinary commuting and is not claimable as business mileage.

Regular Attendance

Attendance at a workplace which is frequent, follows a pattern or it is the place where the employee attends for most of the period of his employment.

Temporary workplace

This is a place that the employee attends for the purpose of performing a task of limited duration (e.g. one day a week but for only a few hours or for a whole day but infrequently or on an ad hoc basis) or for some other temporary purpose (e.g. attending training courses or working on a project away from your normal place of work). The costs associated with travel between home and the temporary workplace will be classed as business mileage minus your ordinary daily commuting mileage.

Business Mileage

Business mileage is travel that an employee is expected to do to perform their contracted duties where such travel is not to an employee's permanent place of work. A typical example might be where an employee has to travel directly from their 'normal workplace' to a customer, supplier or other company premises.

Journeys which start and finish at your permanent place of work

If you leave the office during the day, drive to another location for business purposes, and then return to the office afterwards you may claim:

- Your mileage from your permanent place of work to the other location; and
- Your mileage from the other location back to your permanent place of work.

Business mileage does not include:

- Travel from home to a permanent place of work (ordinary commuting)
- Private travel – non work-related journeys
- Travel from home to a location near your permanent place of work (as a guide within a 10 mile round trip of your normal place of work).

It makes no difference if the journey takes place outside normal working hours.

Two or more permanent workplaces

Employees who are required to attend at more than one workplace, may have more than one permanent workplace during the same period.

Things to consider when deciding whether there are two permanent workplaces include:

- The employee regularly performs a significant part of his or her duties there (greater than 40% of their time); or
- People would expect to be able to contact the employee at the second location; or
- The employee has a desk and support services at the second location which he/she regularly uses.

Journey Examples:

Scenario one – An employee working in the same location, e.g. office or depot, 5 days per week. The office/depot is the permanent place of work and travel between home and this location is **not** business mileage and is not claimable.

Scenario two – An employee spends 3 days per week in one location and 2 days per week in another location, or greater than 40% in each location for non-specific business purposes i.e. convenience. Both of the locations are permanent places of work and travel between home and these locations are **not** business mileage and are not claimable.

Scenario three – A field-based employee who lives within their operating region. The region is the permanent place of work and travel to perform their duties within this region is business mileage. All travel for non-business purposes is **not** business mileage and is not claimable.

Scenario four – A field-based employee who does not live within their operating region. The region that they operate within is considered their permanent place of work and travel to perform their duties within this region is business mileage. However, travel from home to their operating region is **not** considered business mileage and is not claimable. All travel for non-business purposes is **not** business mileage and is not claimable.

Scenario five – An employee who has a set pattern of attending a specific business premises on the same days every week for whole days and not for tasks of limited duration (e.g. specific business meetings/events) and not for a temporary purpose. (Employees should keep detailed diary entries which demonstrate the tasks of limited duration attended and where possible copies of meeting agendas) The business premises is considered a permanent place of work and travel to perform your duties at this location is **not** considered business mileage and is not claimable. All travel for non-business purposes is **not** business mileage and is not claimable

Multiple trips

If following your normal commute to work you travel between business premises or other locations for business purposes, this mileage will be classed as business related and can be claimed as business mileage even if the second or any subsequent location is within the 10 mile radius of your permanent place of work. E.g. attending a number of meetings at different locations in one day, or a manager responsible for a number of businesses at different locations would claim all visits between locations as business mileage.

Reimbursement of the cost of Business Mileage

Only in the circumstance where your journey starts **and** ends from your usual place of work or is from premises to premises in connection to the business can you claim all of the business miles.

The company will reimburse the cost of business journeys, such as to visit a customer or to attend a meeting outside your usual place of work, even where the journey starts or ends at home. However you must deduct the appropriate mileage for your usual commute. For example:

- If your usual commute to work is 10 miles each way and your round trip from home to a business meeting is 100 miles, you would claim for 80 miles. Please note that this is not an

HMRC rule but a Company Policy and therefore employees may claim tax relief on the deduction direct from HMRC via a self-assessment tax return process.

When claiming company mileage employees MUST provide VAT fuel receipts for the **period** to which your claim relates. Since the claim is on a pence per mile basis the VAT receipt should be at least the value of your mileage claim.

When purchasing fuel and a choice of standard and premium fuel is offered at any service station, only the standard fuel should be purchased.

Fuel should only be purchased from Motorway Service Stations in exceptional circumstances given their premium pricing.

The purchasing of premium fuel and fuel bought from Motorway service stations will be monitored via our fuel card provider and the online expenses management system auditing team and any instances will be highlighted to management.

4.5 Using a Pool Car

A pool car must only be used for business purposes, for a specific business journey of limited duration and should be returned to its base at the end of each trip as the pool car is available to any employee for the purpose of a business related journey.

The pool car cannot be used by one employee at the exclusion of others for more than a specific journey and at all times car sharing with other colleagues must be considered.

Sufficient fuel must be added to the pool car, ensuring that it is returned with the same amount of fuel as when picked up, and with at least a quarter of a tank.

Employees who use a pool car will be expected to record details of their journey on a mileage log kept in the vehicle, detailing items such as locations visited and mileage covered when claiming expenses related to the use of the pool car

4.6 Business Mileage Fuel Rate Allowances

Reimbursement rates are set periodically by the company, using HMRC approved rates, and are paid free of tax. The rates are available on the Staff Zone area of the company website:

www.afblakemore.co/staff-zone/company-policies

- If an employee is eligible for a company car but instead takes a cash allowance, mileage should be claimed using company car rates – not private car rates.

4.6.1 Business Mileage allowance: Private Cars

If the employee is not eligible for a company car they can use their own car for company business, provided that:

- approval from the line manager/Director to use the private car on company business is given.
- another employee's company car is unavailable
- A 'Pool' car is unavailable

- the employee has the appropriate level of insurance for business use, and has forwarded a copy of the insurance to the Fleet department
- the vehicle is of an appropriate standard and is well maintained.

Please be aware reimbursement rates are set annually by the company and are paid free of tax.

As this rate is set by the company and not HMRC, employees may be able to claim tax relief on the difference between the company rate and the HMRC rate direct from the HMRC via a self-assessment tax return process.

4.6.2 Business Mileage Allowance: Company Cars

Reimbursement rates for company cars are subject to engine size, type of fuel used and are based on market rates and agreed with HMRC and paid free of tax

4.7 Fuel Cards

Fuel cards will only be issued to those employees who cover at least 12,000 business miles per annum. Fuel cards must be used if they have been issued to you. They can only cover fuel and oil and they must not cover any other expenses.

Employees who are requesting a fuel card must complete a request form, which must also be authorised by the line manager (See Appendices 1 and 2).

On the employee leaving the company the fuel card must be returned to Treasury. All claims must be settled before departure from the company.

4.8 Mileage Returns for Fuel Card Holders

The Company uses a third party organisation to capture and audit mileage returns and fuel card transactions in order to monitor usage and compliance with company policies.

Mileage returns must be completed using an online portal and submitted to the third party organisation for approval every month. The return must include the postcodes of locations visited on a daily basis. Mileage returns must be submitted by the 7th of the month following the end of the month to which the return relates.

If a mileage return is not submitted by the cut-off date the whole amount of the fuel card spend for that month will be deducted through payroll on the next available pay date.

If the employee fails to submit at all on three occasions in a row then the fuel card may be revoked. Where any fuel has been used by an employee in a company vehicle for private use and has not been declared for deduction from wages, a full 12 month entitlement to private fuel will be reported as a taxable benefit on the employee's P11D form.

4.9 Booking a Hire Car

Before booking a hire car employees must first of all check the following:

- Is the employee's own car available?

- Is any company car available?
- check with fleet department to see if a pool car is available

If you have no other choice but to hire a car then it must be approved by the divisional Director.

Any fuel claimed in relation to a hire car journey follows the business mileage policies set out in Section 4 Business Mileage as detailed above.

5. Rail Travel

5.1 Standard of Travel Ticket

The employee should always travel standard class except where there is an over-riding business need but must obtain a Director's approval before booking a first class ticket.

Where possible, the employee should take advantage of:

- cheap-day return tickets / cheap single one-way tickets there & back
- restricted travel options (off-peak hours)
- booking as far ahead in advance as possible

6. Taxis

The employee should use a taxi only when public transport is not a practical option and it is impractical to use their own vehicle or a company car and this is outside of their normal/contracted working hours. Line Manager approval should be sought prior to booking a taxi.

7. Air Travel

All flight bookings will require approval by the divisional MD prior to the booking being made. All flights should be undertaken in economy class. Travel in any other class will need approval by the divisional MD prior to booking.

7.1 Travel Insurance

The company will insure the employee when travelling internationally on business. Any queries about the company's travel insurance policy should be referred to the Company Secretary.

8. Business Phone Calls and Internet Connections

If an employee does not have access to a company phone and has to make calls for business purposes the Company will reimburse phone and fax charges, as long as they relate to the business and the costs are reasonable and identifiable. Instances include business calls made:

- from home.
- on a calling card.
- from a personal mobile phone (providing this has resulted in an additional cost to the employee)

The employee should note that they **cannot** claim for:

- any fixed land line costs
- broadband connection and rental costs
- access/contract charges for personal mobile phones.

The employee must support an expenses claim with the original phone bill, evidencing the business cost such as for example, the name of customer and purpose of the call.

9. Business Entertaining

Business entertaining costs need be reasonable in the circumstances and in keeping with the strength of the guests' relationship with the company. Any item above £100 will need to be authorised by the relevant divisional Director prior to the expense being incurred.

Claims for business entertaining, may include those for:

- customers or potential customers.
- suppliers and external contacts.
- all company employees that are present during the entertaining.

In line with the Company's Anti-Bribery and Corruption policy, it is the employee's responsibility to consider:

- how often they entertain one individual.
- how often they entertain one company.
- the cost per head.
- the type of entertainment.
- the use of in-house facilities.
- the ratio of employees to guests

The cost of the entertaining will only be deemed as a business function as long as there is a genuine reason for each employee to attend.

For any expenses involving two or more employees, where a collective bill is issued, it must be settled by the most senior employee and a list of all names benefiting from the expense **MUST** be detailed on the expense claim, also stating if they are employees or customers.

10 Employee Entertaining

The Company may contribute to employee entertaining events provided that the following conditions are met:

1. It is an annual event, e.g. Christmas party; and
2. The event is open to all employees. This can be all employees in a particular location/division/department

The provision of the funding is not an entitlement and only applies to those employees who attend the approved event. There is no entitlement to payment of an equivalent sum, or provision of funding, for alternative events for any employees who are unable, or choose not to attend the approved function. Any functions outside of the above need approval by the appropriate divisional Director.

11. Professional Subscriptions

The membership fees of one professional body will be refunded provided the membership is job related. This should be claimed via the online expenses management system and be receipted.

12. Sundry Expenses

It is impossible to give a definitive list of items that can or cannot be claimed – the overriding principle is that expenses will be reimbursed if they are:

- necessary.
- solely for business needs.
- in line with this policy.

13. Subsistence and meals

Subsistence costs will only be met for team meetings that are business-related. These costs should be kept to a minimum, be reasonable, receipted, available to all employees, or provided through a staff canteen and authorised by a Head of Department.

At no time will Tea, Coffee or snacks be claimable, regardless of early starts or late finishes.

14. Corporate Credit Card/Premier Inn Card/Other Store Account Card

The above cards may be requested and issued for genuine and reasonable business use only. At all times, employees should ensure that the best value for money is obtained.

Employees who are requesting one of the above cards must complete a request form, which must also be authorised by the line manager (See Appendices 1 and 2). These forms are available from Treasury or on SharePoint.

The following are eligible employees who may be entitled to the above cards:

- Main Board of Directors
- Senior Managers
- Employees who spend a significant amount of time away from home, or incur specific business expenses related to their job role

All card statements must be reconciled within the online expenses management system by the employee on a monthly basis within 1 month of receipt of the card statement. All expenditure must be supported by valid invoices or VAT receipts.

If the above is breached, the Company has the authority to deduct ineligible or unsupported expenditure from the employee's salary. This may also result in revocation of the user's card privileges or other disciplinary actions, which could include termination of employment.

The request form includes terms and conditions which are deemed to be accepted upon receipt of a completed request form. The terms and conditions enforce the following principles:

- Employees must submit reconciled card statements on a timely basis with supporting evidence
- No private usage is permitted on any of the cards
- Adherence to the company expenses policy
- Non-compliance of above will automatically lead to the removal of the card
- Expenditure outside the expense policy will **automatically** be deducted from salary. This includes the non-submission of reconciled statements with supporting paperwork.

Employees must review and reconcile their statement within the online expenses management system before their line manager can approve it. As receipts will now be uploaded to the online system there will no longer be a need to forward copies to the Management Accounts Team at Head office.

All card statements **must** be:

- Reviewed by the employee making the claim.
- Authorised by the claimant's line manager or Director.

By authorising the claim, the line manager/Director accepts that the expenditure is:

- Necessary;
- Solely for business purposes; and
- meets the company's policies

The paperwork supporting your statement should give sufficient detail to show that your claim is made in line with the company's policy and that it satisfies any third party requirements such as the HM Revenue & Customs.

On the employee leaving the company all cards must be returned to Treasury. All claims must be settled before departure from the company.

Should you have any queries or concerns regarding claiming expenses, please contact:

HR Shared Services on 0121-568-2905 or email HR@afblakemore.com



Credit Card/ Fuel Card Application Form

Employee No.

Credit Card
 Fuel Card
 Fuel Card & Credit Card
 Premier Inn Card
 Other (Please specify)

Title

Full Name

Date of Birth

Mobile No.

Work No.

Home Address

Postcode

Nationality

Line Manager

Email Address

Fuel Card *please fill out if fuel card or both is ticked*

Vehicle Reg

Fuel Type

Vehicle Make & Model

Credit Card *please fill out if credit card or both is ticked*

Credit Card Limit

Other

Applicant Signature

Print Name

Manager Signature

Print Name

Corporate Credit/Fuel/Premier Inn/Account Card/s Acceptance Agreement

Name
Employee Number
Department
Company

I confirm receipt ofCard/s. I understand that I am being entrusted to make financial commitments on behalf of the Company.

As a card/s holder I agree to comply with the following terms and conditions regarding my use of the card/s:-

- a) I understand that my entitlement to the card/s is at the discretion of the Company and is not a contractual right. I agree to return the card/s on request.
- b) I agree to be the sole user of the card/s.
- c) I understand that the Company will make payments to the card/s provider for all charges on the card/s.
- d) I agree to use the card/s wholly and exclusively for business purposes only.
- e) I agree to adhere to the Company’s policies and procedures when making payments and understand the requirements for the Card/s use.
- f) I agree to submit expenses and reconcile credit card transactions through the online expenses management system within the time limits detailed in the Company Expense policy.
- g) I hereby provide the Company with the authority to deduct from my salary the value of any expenditure which the Company at its discretion deems inappropriate and/or for non-business purposes. I understand that this may result in revocation of my use privileges or other disciplinary actions, which could include termination of employment. Inappropriate purchases are defined as purchases not for the purpose of business and are ineligible for reimbursement by the Company.
- h) I agree to return the Card/s on the last working day on termination of employment (including retirement). Should there be any organisational change, which cause my purchasing requirements to change, I agree to return my card/s, if appropriate.
- i) If the card/s is lost or stolen I agree to notify the HR Department as soon as possible thereafter.
- j) If the card/s is lost or stolen I agree to notify the Company’s Card Administrator as soon as possible thereafter.

*I confirm that I have received and read a copy of the Company Expenses Policy.

Employee Signature Date.....
 Employee Name
 Manager Signature Date.....
 Manager Name