
The JGA Expenses Policy

This policy applies to all team members of JGA Limited as of the 1 March 2023. It is a framework that covers how an employee can claim and be reimbursed for reasonable and authorised expenses incurred whilst undertaking business for our company.

Please also refer to the Staff Handbook.

As a team member we expect you to:

- Behave honestly, responsibly and within the guidelines of this policy (ie to keep costs low)
- Submit expenses within 30 days of incurring them and to provide sufficient description for the company to understand why you've made the purchase
- Keep all receipts. VAT receipts must be provided (credit card slips are insufficient).

As a manager, we expect you to:

- Check that purchases comply with this policy
- Approve them within one week of receipt of the claim
- Ensure the team member claims within 30 days

Failure to comply with the terms of this policy may delay reimbursement or lead to the rejection of claims. Persistent or deliberate non-compliance may result in disciplinary action.

JGA has a zero tolerance approach to bribery – in compliance with relevant anti-bribery laws in all the regions in which we operate. Offering or accepting a bribe or behaving corruptly in anticipation of a bribe or advantage is not acceptable.

Allowable expenses

Travel-related expenses

JGA encourages sustainable transport use. Wherever possible use public transport over personal cars and taxis. Book trips in advance to get better prices and get pre-approval for any out of the ordinary travel. If you travel from home to another location without including your nominated place of employment in the journey you can claim the full mileage minus the distance of your normal commute to your place of employment. If you travel fewer miles than your normal commute you will not be able to claim mileage.

The following travel-related expenses can be claimed:

- Mobile phones and internet connectivity: use free wi-fi whenever possible. Reasonable internet connectivity charges can be added to a hotel bill unless already part of the negotiated rate.
- Air, rail and road travel: All bookings should be made in economy/standard class (unless you can beat the price by booking early, in which case higher classes are acceptable) and utilising booking websites such as <http://www.splitmyfare.co.uk> or similar to minimise cost.

- Mileage: You can claim up to 45p/mile and 5p per mile for electric cars. You must also be insured for using your car for business purposes.
- Taxis: Always try to use public transport instead of taxis (unless you are in an unsafe area). Always keep a receipt that includes the date. You can't claim trips from work to home.
- Parking

Accommodation

- The team member will be responsible for booking the hotel and responsible for all hotel cancellations. £150 per night maximum in central London and £80 per night maximum outside central London. Anything above this will need approval from your team manager.
- Duty of care: This is important! Always inform others of your overnight location so we can comply with lone worker requirements. Tell your team manager (or a team member if they are unavailable).

Food and Entertainment

- You can claim for meals while staying overnight, or if travelling for business before 7am or after 8pm and are away from the office for more than half a day. The maximum spend limits are:
 - Hotel breakfast - £15
 - Other breakfast - £10
 - Lunch - £10
 - Dinner - up to £25.Client meals/entertainment costs may be higher. All entertainment claims must include a business reason and the name and company of all attendees – even those who work for JGA. This ensures we comply with the UK Bribery Act and also helps us apply the right VAT treatment.

Other Expenses

- Postage for business purposes
- Annual eye-testing fees and £50 towards glasses needed for computer use.

Exceptions

The following travel-related expenses will not be reimbursed.

- Credit, debit and charge card fees (including interest, annual costs)
- Laundry service/dry-cleaning (unless trip is longer than 4 nights)
- Mini-bar contents
- Movies/videos, newspapers
- Parking fines
- The loss/theft of goods
- Childcare or pet care
- Any personal elements
- Damage to personal vehicles
- Spa and health/fitness clubs
- Clothes
- Flowers, sweets, confectionary
- Tourist attractions*

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- Bar bills*.

*You can claim these if the event is part of client entertainment. There might be other things that we will not pay for, so make sure you explain the business reason for each claim.