

PROCUREMENT POLICY AND PROCEDURE

This policy document applies to your employment at **TPS, 13 TARVES WAY GREENWICH SE10 9JP**, (the "Organisation") and all other organisation sites that you may be asked to work at from time to time. This policy and procedure applies to all employees, irrespective of their seniority within the Organisation.

PROCUREMENT PROCEDURE

1. Purpose and Scope

1.1 The purpose of the procurement procedure is to ensure that all staff adhere to the correct process for buying equipment, consumables, purchase of fuel for company vehicles and any expenditure that will be deemed as necessary for an employee to carry out their working duties / responsibilities for the company in relation to their job requirements.

1.2 Acceptable expenditure may include (but is not restricted to):

- a. Business entertainment
- b. Hotel and travel expenses to facilitate work duties
- c. Recognized parking and company agreed mileage levels
- d. Expenditure incurred in connection with company business
- e. Use of personal telephones in relation to company business
- f. Business related expenditure including such items as; Computer hardware and software, machinery and equipment, warehouse consumables up to the value of £100.00. Any business related expenditure above this figure would need to be formally authorised by **Ross Ashton**.

Formal Procedure

1.3 The company requires that all expenditures to be reimbursed are documented and submitted to the Company Accountant on a monthly basis. Any expense claims that are over three months old are only reimbursed at the Company's discretion.

1.4 All employees should look to the best value and where at all possible environmentally friendly for the Company on purchase of all goods and services. These services and facilities should be communicated to all other employees for their future use. It is recommended that you use the Reasonable Test i.e. is the expense justified and is the expense reasonable? These Procurement Guidelines should be used for processing normal and usual expenditure. Expenditure falling outside of these guidelines are subject to the Procurement Authorisation and Process. If there are situations that are unclear or that need discussion for approval please bring them to attention of your **Ross Ashton**. Failure to follow the guidelines outlined may result in the following steps being taken:

- a. Further explanation or substantiation for questionable expenditure may be requested, possibly resulting in delaying your re-imburement payment.
- b. Expenditure incurred contrary to this policy will not be reimbursed unless specifically approved by the **Ross Ashton**.

1.5 Purchase Order Forms should be accompanied by an original receipt for the expenditure. If paying by credit card, a credit card charge slip alone is not acceptable.

The above must be numbered at all times and tie into the purchase order form.

1.6 If it imperative that the tax authorities are comfortable with expenditure claims made by the Company and, to that end; we would ask that your forms are detailed, easy to read, auditable and justifiable with the relevant receipts attached. All claims must be at all times authorised by the Ross Ashton and given to the company accountant.

NOTE: Expenses will not be paid without valid tax receipts.

2. Consequences of a Breach of this Policy.

2.1 Failure to comply with any aspect of this policy without good reason could result in:

- a. In the case of employees, disciplinary action being taken (including dismissal); and legal action.
- b. In the case of non permanent employees, termination of the relationship and / or legal action.

3. Unacceptable Expenditures

3.1 Expenditure of a personal nature, unreasonable or excessive expenditure not formally agreed too, those not specifically related to the conduct of Company business and those not specifically covered in the preceding section. The type of unacceptable expenditure that will not be reimbursed includes (but is not restricted to):

- a. Personal entertainment
- b. Excessive costs e.g. very expensive restaurants of exclusive hotels etc
- c. Fines for traffic or parking violations
- d. Magazines and magazine subscriptions
- e. Cost of entertaining guests at home unless specifically approved in advance
- f. Expenditure incurred in connection with personal business

- g.** Insurance of personal cars (except the additional cost of upgrading your insurance policy to cover business use if required)
- h.** Excessive personal telephone calls
- i.** Finance charges from any source (e.g. interest charges etc)
- j.** Reimbursement for theft of personal property, including articles stolen from a personal car or rental car
- k.** Hotel in house movies or health / bar fees
- l.** Computer hardware and software not related to company business.
- m.** Any estimated or unexplained expenses

4. Alteration of this Policy

4.1 These Guidelines will be subject to alteration and updating. Any alterations will be communicated to you by **Ross Ashton**.