

Staff and Volunteers Expenses Policy

Purpose

The purpose of this policy is to provide guidance to members of staff when claiming expenses which have been necessarily incurred by them when undertaking activities on behalf of the ESU. The policy includes details of types of expense that may be claimed, and the procedure for making a claim. In order to avoid subsequent difficulties, any expenditure not clearly falling within the procedures contained in this manual should be discussed in advance of any expense being incurred with the Director-General and Line Manager.

Policy

Reimbursement

As a general principle a member of staff will be reimbursed in full only for expenses wholly, necessarily and exclusively incurred in the course of the ESU's business.

Principles

Pre-approval & Authorisation of Expenses

For all overseas trips, or where expenses for an individual journey or event are expected to be greater than £100, pre-authorisation by the employee's Line Manager or a Director of the estimated likely expenses is required.

The authorised signatory shall only authorise an expense if he or she is satisfied that the amount to be claimed is in accordance with the policy.

Business Travel

UK travel

The most cost effective mode of transport should be used when travelling on ESU business. This is likely to be public transport in most cases. Standard class travel should always be used. The purpose of travel should be clearly stated on the claim for reimbursement.

The reclaimable amount is any extra cost incurred above the normal home to place of work cost.

Rail fare reimbursement is restricted to the lesser cost of the standard class rail fare from home to destination or the ESU to destination.

The use of hire cars must be approved in advance by the employee's line manager.

Employees who choose to use a private car in preference to other modes of transport, will be restricted to claiming the equivalent cost of the most cost effective of the following:

- Hire car and fuel
- Public transport
- ESU mileage rates (see below).

It is the responsibility of the employee to ensure that they have adequate insurance in place to cover the use of a motor vehicle for business purposes.

ESU staff mileage rate 45p per mile.

Air Travel

Travel-related expenditure (air fares, accommodation etc.) should generally be ordered through the ESU's nominated travel agent, Key Travel. Where this route has not been followed travellers will need to explain the reasons, and to demonstrate that best value has been achieved. Employees will be required to travel Economy Class.

Approval for overseas travel must be obtained from an employee's line manager and the Director- General.

Taxis

Where public transport is impractical e.g. late night travel, no public transport links, the ESU will reimburse the cost of reasonable taxi fares incurred whilst travelling on ESU business.

Accommodation

Where an overnight stay is required, staff should book into an appropriate class of hotel. This is defined as a three star hotel in the UK and the equivalent overseas.

The ESU will pay for the cost of the room, and subsistence:

- Breakfast £10.00 max. Following overnight stay or journey commencing before 6am
- Lunch £12.00 max. Total cost including non alcoholic drink. Alcohol is not claimable. Dinner £25.00 max or the equivalent meal in the hotel stayed in. Total cost including any drink.

Subsistence

Staff who are necessarily away from their normal place of employment, home or on ESU business for more than 4 hours over a recognised meal time are entitled to claim for the costs incurred in purchasing meals. Meals purchased whilst on business in the UK, supported by receipts, will be reimbursed up to the maximum level of expenditure as shown above. Meals purchased whilst on business overseas should be of an equivalent standard.

Business Calls and Internet Access

The cost of business telephone calls and / or internet access whilst travelling on ESU business may be claimed.

Conferences and External Meetings

The ESU will pay for members of staff wishing to attend conferences and meetings of professional bodies in the course of their duties, but staff must get pre-authorisation from their line manager. Travel costs incurred in attending these events may be claimed as business expenses in accordance with Travel section above.

Business Entertainment

Staff will be reimbursed reasonable entertaining costs for themselves and business client (e.g. sponsor or partner on a collaborative project) where there is a valid business purpose.

Guideline maximum levels of entertaining expenditure are shown in Appendix 1.

- Lunch £30.00 max per person including drinks and gratuities
- Dinner £50.00 max per person including drinks and gratuities
- Where guests are entertained at lunchtime, the Revelstoke room should normally be used. Only staff having a valid input to the business discussion should be included.

The following information should be included on the expense claim form or internal booking form:

- The name(s) of the attendee(s)
- The organisation which they represent
- The purpose of the entertainment (e.g. 'negotiation of contract')
- Where relevant, the reason for exceeding the guideline maximum level of expenditure.

Staff Entertainment and Related Benefits

Staff Working Lunch

Subsistence claims for meetings being held over the lunchtime period are only allowable if the meeting cannot be held at any other time. The meeting should take place at the ESU, and should be consistent with a standard lunchtime meal i.e. a sandwich or similar and non alcoholic beverage.

Provision of Refreshments at Meetings

Refreshments (tea, coffee, biscuits) may only be ordered for staff meetings with external parties. Brief details must be provided.

Flowers and Gifts

In cases of a very significant personal event, it is generally expected that flowers and gifts for members of staff will be paid for through a collection by colleagues. However, these may be purchased at the discretion of a Director.

Expense Reimbursement Procedure

Claims must be made within one month of the expense being incurred and be supported by original receipts. Photocopies or credit card receipts which do not provide details of the expense are not acceptable. Claims for reimbursement of air fares must be supported by an original receipt, the original plane ticket and a copy of a quote from Key Travel which shows that they were unable to offer an economy class ticket at a better rate with any airline.

Staff should note that any attempt to submit a false claim will be dealt with under the ESU's disciplinary procedures.