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| **Policy Name** | **Expenses Policy** | **Policy Number** | HR005 |
| **Approval date** | June 2019 | **To be reviewed** | Annually |
| **Approved by** | UCB Guild HR Subcommittee |
| **Noted/endorsed** | Guild Manager |
| **Applicable To** | All staff and officers |
| **Related policies** |  |

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| **REVIEW HISTORY** |
| **Date** | **Name** | **Role** | **Notes** |
| 28/06/2019 | Sarah Kerton | Guild Manager, UCB Guild | Creation of new policy and approval by HR Subcommittee |
| 31/10/2019 | Sarah Kerton | Guild Manager, UCB Guild | Ratified by Trustee Board |

**EXPENSES POLICY**

**Summary**

*This policy explains when you are able to claim expenses for undertaking your work for the Guild and how you would go about doing so.*

1. **Introduction**

The Guild wishes to ensure that all staff and officers are reimbursed in a timely manner for costs incurred for the Guild in relation to undertaking their work. We wish to ensure that you do not remain out of pocket, nor incur large expenses at the Guild’s expense. At the same time, we have to ensure that we are paying expenses correctly for tax purposes.

The Guild will reimburse all expenses for travel, food, accommodation and other activities carried out as part of your role, providing these expenses are agreed in advance with your line manager or the Guild Manager.

1. **Travelling for the Guild**

When travelling on Guild business, it is important to choose the most cost-effective method of travel possible with regard to time, distance and location of travel. This includes not only the cost of the transport itself, but the addition cost of your time as a staff member.

If travelling via your own or a hired vehicle, it is expected that other Guild staff or officers taking the same journey will travel together, rather than a situation where one person is driving and others are also claiming for travel via public transport. This is for both economic and environmental purposes.

***Travelling by public transport***We encourage travelling by public transport wherever possible, and unless avoidable.

* By bus, tram or local train

In the city of Birmingham or local area, wherever possible travel should be undertaken by public transport. If it is impossible due to location, task being undertaken or time of night, then a taxi can be taken and reimbursed but only with prior agreement of your line manager or, in their absence, the Guild Manager. Circumstances a taxi would be acceptable could include moving large amounts of heavy items that are not possible to move via public transport, or completing your journey alone after dark following undertaking Guild business.

In all cases, travel should be via standard class unless it can be demonstrated that a first class ticket was cheaper than a standard class one.

* By plane

In some instances, for example travelling abroad or a far distance, it may be more cost and time effective to travel by plane. Again, this would need to be by prior agreement of your line manager or, in their absence, the Guild Manager.

***Travelling by own vehicle for work***
There are some instances where travelling by your own vehicle is more time and cost effective. All staff and officers will be required to have appropriate business insurance in place for driving for work purposes before they drive for work and before they are able to claim any mileage. A record of this should be given to the Guild Manager before driving a vehicle for work purposes.

Mileage will be reimbursed to staff at the current HMRC Mileage Allowance Rate for work related travel e.g. to meetings.

No travel between home and office will be paid by the Guild.

1. **Accommodation whilst on Guild business**

If you have to stay overnight from home whilst on Guild business, the cost of your overnight accommodation will be reimbursed. Selected hotels should represent the best combination of economy and convenience, and the cost should be agreed in advance with your line manager.

1. **Food and drink while away on Guild business**

Expenses for costs of food and refreshments incurred while away from the office will be as per HMRC benchmark subsistence rates which are currently:

* £5 for expenses incurred when away for the office for 5 hours or more;
* £10 for expenses incurred when away from the office for 10 hours or more;
* £25 for expenses incurred when away from the office for 15 hours or more.

You will only be reimbursed for meals and drinks you buy during an overnight stay, on business, or on a journey, where they are not included as part of the conference, event or hotel package.

Under no circumstances can alcohol be reimbursed or paid for.

1. **Extra expenses**

There are circumstances where extra expenses may be incurred as part of your role, for example car parking where travelling. In these instances, both the type of expense and its amount must be agreed in advance with your line manager or, in their absence, the Guild Manager.

1. **Hospitality**

Reasonable hospitality costs will be covered under this expenses policy, with prior agreement with the Guild Manager or President for staff and officers respectively. The Trustee Board will retain oversight of the overall hospitality spend.

1. **How to claim**

Expenses can be claimed via the process as informed by your Manager.

Only claims which have been pre-authorised where applicable will be reimbursed. Spend up to the authorised allowance is agreed by virtue of an agreement to undertake a business trip of a certain length. For all extra expenses, or anything that required pre-approval, expenses will not be paid for anything that did not receive explicit authorisation – so please ensure that you are getting this to avoid being out of pocket.

Receipts and tickets should be attached to the travel expenses form in support of your claim. Expenses cannot be paid without receipts. Please ensure that you are receiving a VAT receipt, where applicable, for all accrued expenses.

All expenses must be submitted within three months of the accrual of the expenses otherwise they cannot be claimed.