UACES Expenses Policy –

Applies to all Staff, Committee Members and JCMS/JCMS Annual Review Editors and JCMS Editorial Assistant (Staff), JCER Editors and Editorial Assistant

ADOPTED 9 December 2016
### Summary Guidance

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1. Introduction

1.1 This Expenses Policy (the policy) provides guidance to all UACES Staff and Committee members as well as JCMS editors and JCMS Annual Review editors. This also cover the JCMS editorial assistant.

1.2 UACES is a charity and as such, all expenditure should be appropriate and modest in scale.

2. Scope

2.1 This policy applies to all spend on UACES/JCMS activities

2.2 This policy covers the following areas of expenditure:

- Travel
- Overnight costs and allowances
- Telephone and internet costs
- Entertainment and Hospitality
- Training
- Subscriptions
- Advances
- Other Expenditure

2.3 For items that do not fall under any of these headings please contact admin@uaces.org

2.4 For expense claim procedures please contact admin@uaces.org

2.5 Generally, UACES will not reimburse individuals for:

- Broadband/Internet Provision
- Equipment
- Fines
- Gifts
- Insurance
- Mobile Phone Contracts/Hardware
- Personal Expenditure
- Professional Subscriptions
- Stationery
3. General Principles

3.1 UACES employees and all others engaged in UACES activities will be reimbursed for the actual cost of expenses incurred wholly, exclusively and necessarily in performance of UACES activity as prescribed in this policy.

3.2 The expense must be justifiable and reasonable according to the information in this policy and the claim should always be prepared honestly, legally and responsibly. Any breach of this policy could lead to disciplinary action up to and including dismissal.

3.3 Whilst this policy aims to provide comprehensive guidance on reimbursable out-of-pocket expenditure, it is recommended that staff still seek advance approval from the Executive Director in any situation where interpretation of this policy is in doubt.

3.4 It is the responsibility of the Executive Director and the UACES Treasurer to ensure that this expenses policy is upheld; and it should be noted that individual claims falling outside of the policy may be subject to review and/or rejection by the ExD.

3.5 Original receipts must accompany all claims. Credit card slips or credit card/bank statements will not be accepted as evidence of business expenditure. All receipts should include details of what goods or services have been purchased.

3.6 When making a claim for a group, the most senior person should pay for the expenditure and make the claim.

3.7 Expenses should be submitted as soon as possible after they have been incurred. Claims must be made within three months. Approval should be gained from the UACES Treasurer if the claim is over 3 months old.

3.8 It costs a fixed amount to process any claim so claimants should not endeavour to submit claims for less than £30 unless they represent the total claims in a three month period.

3.9 If a claimant inadvertently makes an error with an expense claim and has been reimbursed, UACES will recover the amount from them.

3.10 Expenses must not be used as a way of rewarding people or encouraging them to work in remote locations.

3.11 Claims are checked by the Executive Director and any deemed to be fraudulent will be investigated and referred to the UACES Treasurer. If a claimant is found to have submitted a fraudulent claim they will face disciplinary proceedings, leading to penalties up to and including summary dismissal.
4. Travel

4.1 This section details what can be claimed as travel expenses and provides information on specific modes of transport and other expenses associated with travel.

General Guidance for travelling on UACES business

4.2 For UACES paid staff - The cost of business travel (that is journeys away from your normal place of work) while undertaking UACES business can be claimed.

4.3 For UACES Committee Members – The cost of travel to UACES committee meetings can be claimed. In addition, if a committee member travels on UACES business away from their normal place of work this can be claimed. The maximum that can be claimed for travel to a UACES committee meeting is £200.

4.4 For JCMS Editors/JCMS AR editors/JCMS Editorial assistant – The cost of travel to UACES committee meetings can be claimed. In addition, if an editor travels on JCMS business away from their normal place of work this can be claimed. The maximum that can be claimed for travel to a UACES committee meeting is £200.

4.5 Always try to select the cheapest and most efficient way of reaching your destination.

Private Travel Costs

4.6 The following cannot be claimed:

- Travel between home and normal place of work
- Business travel that is broadly similar to the claimant’s normal commute
- Recreational travel and accommodation at or near the business travel destination
- Travel or accommodation for family or friends accompanying the claimant on the business journey.

Rate of Exchange

4.7 If a credit card was used to pay for overseas expenses, the rate charged by the credit card issuer can be claimed. A copy of the statement should be used as evidence of the rate for this.

4.8 For all other overseas claims, UACES will determine its own exchange rate based on the day of purchase, using www.oanda.com.

4.9 Buying foreign currency is not a genuine business expense and cannot be claimed.

Travel Insurance

4.10 UACES covers its paid staff travelling abroad on UACES business.

4.11 Committee members and JCMS Editors should arrange their own travel insurance. This will not be covered by UACES.
Public Transport

4.12 Journeys made on rail, bus, ferry, river boat, underground, metro or tram services can be claimed.

4.13 The most economic method of travel should be used. For example, if the claimant uses public transport in London regularly, they should use an Oyster card rather than paying for single journeys by cash.

Train Journeys

4.14 These should be standard class unless a heavily discounted first class ticket is booked significantly in advance of the date of travel.

4.15 If the claimant does travel first class an explanation must be included on the claim and if necessary the claim will be passed to the UACES Treasurer for approval.

4.16 Trains should be booked as far in advance as possible to ensure the most cost effective price.

Tube and Bus Journeys in London

4.17 If a London Transport Oyster card or contactless debit/credit card is used for business journeys, the details of each individual journey should be entered on the claim, being specific about locations, date and times and purpose of the journey.

4.18 Only the relevant journey should be claimed, not the whole top-up cost, unless the whole top-up will be used for UACES business travel. Receipts are not necessary for individual journeys but are required if claiming for the whole top-up fee. Costs of individual journeys can be determined by registering your Oyster or contactless card at www.tfl.gov.uk/contactless. With an account you can view your top-up and journey history and download PDF statements/receipts.

Receipts

4.19 Relevant tickets or documentation should be kept and attached to the expense claim.

4.20 Claimants who have a rail or Oyster season ticket enabled to use the underground can only claim for travel if extra expenses are incurred that are not covered by the season ticket, and can provide a receipt as proof of expense.

4.21 Ticket machines will provide receipts if the ticket is retained by the automatic barriers at the end of a journey.

Taxis

4.22 Taxi fares can only be claimed for journeys where:

- It is clearly the most efficient and cost-effective method of transport
- Alternative methods of transport are impractical due to pregnancy, disability, illness or injury, luggage or similar
- A member of staff is working in the office very late, ie after 11pm
Prior approval has been given, where feasible, from the Executive Director or UACES Treasurer

Business Mileage

4.23 If a car, motorcycle or bicycle has been used on a business trip the costs can be claimed using a mileage allowance – that is a sum of money for every business mile travelled. UACES does not reimburse claims based on actual petrol receipts.

4.24 UACES has standard rates for these allowances, depending on the circumstances surrounding the trip (see below).

4.25 Only additional costs incurred above what would normally be spent for commuting to work (which are not eligible as a business expense) can be claimed.

4.26 A car should only be used if it is cheaper and more efficient than public transport. Cars should be shared with other staff members wherever possible.

4.27 The claim should state the start and end points of the journey along with the number of miles claimed.

4.28 Mileage is paid at the HMRC approved mileage allowance rates:

- Cars – 45p per mile for the first 10,000 miles in a tax year and 25p per mile thereafter.
- Motorcycles – 24p per mile.
- Bicycles – 20p per mile.

Car/bicycle/motorcycle insurance

4.29 It is important that adequate personal insurance cover for business use is in place, as cars, bicycles and motorcycles belonging to claimants are not covered by UACES’s insurance. Personal insurance cannot be claimed.

4.30 If a staff member uses or allows another staff member to use a vehicle on UACES’s business that is insured for third party risks only, UACES will not be held liable for any of the following:

- Damage or repairs to the vehicle
- Property lost or damaged
- Personal injuries sustained or caused during or as a result of such use

Car sharing

4.31 Only the driver can claim mileage for a journey where two or more staff members share a car. The following cannot be claimed:

- Insurance cover for private cars
- Accident or breakdown recovery costs, such as AA membership
Air Travel

4.32 UACES prefers lower fares, based on flight arrival and departure times which cannot be changed.

4.33 Membership of a frequent traveller scheme and potential air miles benefits must not deflect from using the most cost-effective airline option for travel.

4.34 UACES does not meet the travelling costs of:

- Employees of contractors
- Spouses, partners, other family members or friends. This can be appealed and must have the agreement of the Executive Director and all 3 UACES officers in order to be permitted.

4.35 Classes of travel:

- Staff, committee members and JCMS editors should book economy class travel.

Toll Charges

4.36 Toll charges paid for in the course of a business journey can be claimed. Toll bridges or roads rarely give receipts; therefore the name of the toll bridge or road should be included on the expense claim.

Congestion Charge

4.37 UACES will not reimburse the cost of any congestion charge for staff or visitors except in exceptional circumstances, e.g. where a member of staff has to collect/deliver equipment to a location and the journey could not be completed on public transport. This must be approved in advance by the Executive Director or UACES Treasurer.

Car Parking

4.38 Reasonable parking costs on business visits and journeys away from the office can be claimed. This can include parking at a train station or airport.¹

4.39 Hotel parking costs can be claimed if they are charged separately on the bill.

4.40 If a claimant has to drive to their place of work as part of a business journey, e.g. to collect equipment, parking costs can be claimed. Details of the reason should be included with the claim.

4.41 The cost of parking at an entertainment venue cannot be claimed.

Car hire

4.43 Approval must be obtained from the Executive Director or UACES Treasurer.

¹ This does not include valet parking or premium options. Every effort should be made to keep airport parking costs to a minimum and to use public transport to travel to the airport if possible.
4.44. Car hire is approved only if it is the cheapest method of transport to a particular location on a particular date.

4.45. The car should only be used for business purposes.

4.46. Rates are inclusive of CDW (Collision Damage Waiver), TPI (Third Party Insurance) and PAI (Personal Accident Insurance).

4.47. Any petrol bought solely for business purposes can be claimed. A VAT receipt should be obtained for purchases, a credit card receipt is not sufficient.

4.56. Claimants can claim the following goods or services if they are related to the business purpose of the trip:

- The cost of obtaining a visa for working abroad on UACES business.
- The cost of any vaccinations needed for working abroad.
5. Overnight Costs and Allowances

Hotels

5.1. When staying in a hotel, all claims for the room cost, breakfast, dinner and relevant necessary incidentals should be against receipts.

5.2. The cost of a hotel in the UK should not exceed £100 + VAT (room only) in London or £75 + VAT (room only) outside of London. As stipulated by HMRC, the cost of accommodation at or near the normal place of work does not qualify as business travel; any claim would be subject to tax on the individual as reimbursement of personal expenditure. Such costs may not be claimed, and staff are asked to bear this in mind when making their travel arrangements.

5.3. When considering a hotel overseas, the choice of hotel should be discussed with the Executive Director before making a booking. It is generally acceptable to stay in a three star hotel; while rates vary between locations, the outside of London rate should be used as a general guide.

5.4. UACES will not reimburse committee members for accommodation when travelling to UACES committee meetings.

Incidentals

5.5. All necessary incidentals (including brief personal calls home) should be receipted and claimed:

- Newspapers, bar drinks, mini bar, hotel video and health and fitness facilities cannot be claimed.
- Laundry costs can only be claimed if absolutely necessary, the cost is reasonable and appropriate and the stay away is for at least 5 consecutive nights.

Telephone, fax and internet charges

5.6. The cost of business calls, fax and internet access charges for business use, as long as they are included on an itemised bill, can be claimed.

5.7. When working overseas a telephone card can be purchased as this reduces the cost of local calls, the cost of this instead of calls from hotels can be claimed.

Meals

5.8. Breakfast – UK. If breakfast is not included in the hotel room rate, the cost can be claimed, which should be receipted and claimed as part of the overnight stay to a maximum of £10 including VAT and service. If it is not possible to obtain a receipt, then £5 may be claimed for breakfast.

5.9. Lunch – UK. If the claimant is working away from their normal place of work, lunch can be claimed to a maximum of £7 including VAT and service. If it is not possible to obtain a receipt, then £5 may be claimed for lunch.
5.10. **Evening meal – UK.** The cost of an evening meal can be claimed which should be receipted and claimed as part of the overnight stay to a maximum of £20 including VAT and service.

If the service charge is not included in the bill, a maximum of 10% may be given as a gratuity; however, this is included in the £20 maximum allowance.

If it is not possible to obtain a receipt, then £10 may be claimed for dinner.

If several members of staff have a meal together, the most senior person should pay and submit the expense claim. In such a case no-one other than the most senior person should claim an allowance for evening meals.

Please ensure that it is made clear on the claim form that the receipt is covering more than one employee’s subsistence meal, and each employee name (covered by the receipt) should be listed. The above rates include the cost of alcoholic beverages.

5.11. In line with the above, a maximum of £37 receipted (£20 un-receipted) may be claimed for reimbursement.

5.12. **Overseas Meals.** The cost of meals should be in line with the limits for UK meals when converted to GBP.
6. Telephone and internet costs

6.1. This category details what can be claimed when using a telephone for business purposes.

6.2. Always use the cheaper of either mobile or land line.

Own mobile phone users

6.5. Line rental cannot be claimed. Only the cost of business calls on a call by call basis can be claimed, and an itemised VAT bill with the relevant calls highlighted must be provided as a receipt and attached to the claim.

Home personal land line

6.6. Only the cost of business calls on a call by call basis can be claimed, and an itemised VAT bill with the relevant calls highlighted must be provided as a receipt and attached to the claim.

6.7. Any telephone line rental or standing charges cannot be claimed.

Wi-Fi

6.8. Short Wi-Fi internet session fees e.g. at airports and hotels while on UACES business can be claimed, a receipt must be provided.

Broadband/Internet Provision

6.9. Home internet connection cannot be claimed for in any circumstances.
7. Entertainment and hospitality

7.1. This section details what can be claimed when entertaining staff, students or external visitors – that is, providing food, drink or other hospitality.

7.2. The nature of the event should be established:

- Staff and student entertaining: the event is to primarily entertain UACES staff/committee members or JCMS Editorial team.
- Business entertaining: the event is to primarily entertain visitors with some UACES staff/committee members or JCMS Editors attending.

7.3. A record of all staff and committee attendees must be included with any claim – this is an HMRC requirement.

7.4. All expenditure should be reasonable and appropriate.

Food at Meetings

7.5. Food can only be provided when it is necessary to hold a meeting during a normal meal time (breakfast - before 9.00am, lunchtime - between 12.00 and 2.00pm, or evening - after 6.00pm), and it is not practical to expect staff to bring their own food. No alcohol can be provided.

7.6. It is UACES policy to provide lunch for committee and officers meetings.

Staff and Committee Members Entertaining (including UACES Christmas Lunch and away-days)

7.7. This means food or drink for two or more members of staff in connection to UACES business activities. It includes working lunches/dinners and team-building events. Approval from the budget holder or departmental administrator/manager must be sought before organising or paying for any staff or student entertaining.

7.8. The cost of entertaining should be reasonable and any expenditure over £30 per head requires the approval of the Executive Director and all three UACES officers.

Business entertaining

7.9. The most senior person present should pay the bill for any business entertaining and submit the claim.

7.10. Hospitality, where feasible, should be pre-approved by the Executive Director

7.11. The cost should be appropriate and not exceed £40 per head including alcohol and service.

7.12. If for an exceptional reason the costs exceeds £40 per head, including alcohol and service, this should be pre-approved by the Executive Director and UACES Treasurer.
7.13. A record of all attendees and their organisation names must be kept and included with the claim.

7.14. UACES staff attending a business entertaining event in a support role, e.g. greeting guests, without participating in the hospitality should not be included in the numbers attending. Treat any costs arising from their attendance as part of the cost of the function and claim them as such.
8. Other expenditure

Professional body subscriptions

8.1. UACES will only reimburse staff (or the JCMS Editorial team) or pay on their behalf, annual subscriptions or memberships to a professional body where either:

- Savings to UACES arising from membership, for example reduced conference attendance fees, exceed the cost of membership, or
- Membership is mandatory in order to be able to teach on a professionally accredited course.

In all cases, the professional body must feature in the list of approved organisations published by HMRC.