



Welsh Triathlon

Expenses Claim Policy Welsh Triathlon Board Members

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Approved By:	Paul Tanner - Chair of the Board	Date:14th September 2016

Board members Expenses Claim Policy

This policy applies to Board members wishing to reclaim expenses from Welsh Triathlon. The Executive Officer is to claim expenses as per BTF contract and is not included in this Policy.

The Welsh Triathlon's policy for travel and subsistence arrangements is designed to ensure that expenses necessarily incurred by Board members in the course of Welsh Triathlon business are reimbursed in an efficient and cost effective manner.

Welsh Triathlon is a non-for-profit organisation and all expenses will be kept to a minimum

This policy is effective from 4 September 2013 and replaces all previous expense policies.

Welsh Triathlon will reimburse Board members for actual and reasonable expenses incurred wholly, exclusively and necessarily in the course of its business and in accordance with the maximum rates set in these guidelines.

Circumstances when expenses may or may not be reimbursed

Expenses will be reimbursed for:

- Attendance at Board meetings
- Attendance at other official meetings in furtherance of triathlon business, eg working group meetings, interviews etc.
- Attendance in a representational role at meetings or events at BTF offices or other venues
- Attendance in a representational role at Welsh or British Triathlon events or multi-sports events such as Commonwealth Games

Expenses will not be reimbursed for:

- Purely social occasions where no business is conducted
- Events where the Board member is competing or officiating and takes on a representational role in addition
- Events where the Board member attends as a spectator only
- Attendance at meetings or other activity where the Board member already has business and is able to claim from another organisation
- Equipment Company for use at home.
- The annual fee for a personal credit card to be used on Company business
- Cash advances for company business
- Subscriptions to professional bodies.

The entitlement to claim under any other circumstances not listed here will be at the discretion of the Chair and/or Finance Director

Reimbursement of expenses

Claims for reimbursement should be prepared on the Welsh Triathlon's standard Expense Claim Form.

Claims must have attached supporting receipts for each item (except mileage). Claims without receipts will only be authorised and paid in exceptional circumstances. Credit card slips alone will not be acceptable.

Board members should normally submit claims for reimbursement of expenses not later than the month following the month in which the expenditure was incurred. Late claims may result in delay in reimbursement or, exceptionally, rejection of a claim. All late claims should be accompanied by a written justification for the delay, approved by the relevant authoriser.

The authoriser should check that all receipts are attached and that expenses have been incurred in accordance with these guidelines.

The Finance Director will be responsible for authorising the claims of Board members. Claims by the Finance Director will be authorised by the Chair.

Allowable expenses

1 Train

Travel by train should be by standard class.

Board members should make their own travel arrangements. Tickets should normally be purchased online in advance, to obtain the cheapest prices. Board members in possession of any concessionary permit should ensure they take full advantage of reduced rates.

2 Air

Travel by air should be by economy class using low cost carriers and off-peak travel times wherever possible: fully flexible tickets are to be used by exception.

Within the UK, air travel should only be used when it is cost effective, e.g. cheaper than by train, or where the time saving is sufficient to justify any extra expense over road and rail travel.

Tickets for Board members should normally be purchased online in advance.

3 Taxis

Taxis may be used where there is no other public transport available or when they are more cost effective than other forms of transport. They may also be used for short journeys with heavy luggage.

Claims for taxi fares should be supported by receipts. All taxi drivers will produce a receipt if requested.

Where possible when Board members are travelling to the same event by car, the car should be shared in order to reduce the cost of the journey to the organisation.

4 Private cars

Board members are encouraged to use public transport whenever possible for business journeys. If no public transport is available.

It is the individual's responsibility to ensure they are fully insured to use their private vehicle on company business and hold a valid driving licence. In claiming business mileage on an expense claim form you are confirming that you have such cover and will maintain such cover for any future business journeys.

The mileage rate is set by Welsh Triathlon to cover the additional costs incurred by the car user including the cost of obtaining appropriate insurance cover.

The mileage rates are set out in the Annex A.

Mileage can be claimed for journeys to a place where Welsh Triathlon business is being conducted. If any part of that journey would be part of a normal commute, then mileage for that section of the journey cannot be claimed

If a Board member chooses to use their own car when public transport would be more cost effective to Welsh Triathlon then any claim for business mileage may be restricted accordingly.

Costs of parking charges will be reimbursed. Any fines or penalties incurred for motoring or parking offences will only be reimbursed under exceptional circumstances and are normally the responsibility of the Board member.

5 Overnight Accommodation

Hotel accommodation may be used in the following circumstances:

- Welsh Triathlon business is being conducted at a location or locations away from the Board member's home or place of work over a period of more than one day and it would not be practicable or cost effective to return home overnight; or
- It would not be practical to travel on the same day to or from a location where Welsh Triathlon business is being conducted.

Hotel accommodation should normally be booked **online in advance** securing the best possible rate for a reasonable standard of room. As a guide Travel Inns and Travel Lodges are considered to be a reasonable standard of room. Bookings may be made through other agents or direct with hotels only when better rates can be obtained. If full English breakfast is not required, the hotel must be notified when the booking is made. See Appendix A for maximum rates payable

Drinks, private phone calls, newspapers, in-room entertainment, laundry service etc, must be paid for by the Board Member.

6 Meals

Subsistence expenses will be paid to Board members who are prevented, by performing Welsh Triathlon business away from home or their normal place of work, from taking a meal that they would normally take at their home (breakfast, lunch or evening meal).

The subsistence levels set by Welsh Triathlon are maximum levels and should not be treated as targets.

Expense claims will not be authorised unless supporting receipts are provided. (Credit card slips alone will not be acceptable). Expense claims for meals will not be reimbursed where a suitable meal has been offered or provided, e.g. an expense claim for an evening meal will not be paid if lunch or an evening meal was available during an all day event.

Breakfast

When staying in 'room only' overnight accommodation, the cost of breakfast at the hotel's standard rate may be claimed, subject to the maximum rate as above (see Annex A)

Evening Meal

The cost of an evening meal will be re-imbursed/paid when a Board member is staying in overnight accommodation (see above). Welsh Triathlon will reimburse reasonable expenditure on beverages, excluding alcoholic beverages, taken in the course of a meal. The cost of such meals, including beverages, is subject to the maximum amounts shown in the Appendix.

Gratuities/service charges may be included in claims, up to no more than 10 per cent of the total bill, provided the total claim remains within the limits stated above and the gratuity/service charge is included on the receipt.

7 Meals/Entertaining

Parties of two or more people paid for by one claimant must have prior approval from an authorised signatory. Reimbursement of the actual expense will be made subject to production of valid receipts.

8.Foreign Currency

If foreign currency is required it is often more convenient for staff to obtain this from a currency exchange or ATM abroad. The company will reimburse all costs associated with this conversion on receipt of appropriate receipts or credit card statement.

9.Training Courses

Accommodation and transport in conjunction with training courses is subject to the same rules as for other business-related travel.

10. Telephone -related Costs

When a private telephone is used for business calls, employees may claim the cost of business calls plus VAT quarterly, on submission of the telephone bill.

Where significant business is conducted from a private address a separate business line must be installed and the bill addressed directly to the company. The company will in these circumstances pay the rental and all calls plus VAT

Timing of submission and payment

Valid, correctly authorised claims will normally be paid directly to the claimant's bank account.

It is the responsibility of the person authorising the claim to ensure that:

- Claim forms are properly completed
- Only valid claims are made and authorised
- Valid receipts are provided for all claims

Annex A

Board members Expenses Claim Policy

Rates payable

Travel

By public transport Cheapest rates available on line

By car

Business miles claimed in the tax year	Mileage Rate
Up to 5000	45p per mile
Over 5000	25p per mile

Subsistence

Hotel including breakfast £50.00 (£80 In London)

The maximum rates allowable for meals are:

Breakfast	£10 per meal (when not taken at a hotel providing overnight accommodation and subject to the maximum hotel claim above)
Lunch	£7.50 (£10 in London)
Evening Meal	£15 (£20 in London)

These rates will be reviewed annually by the Board to ensure that they are reasonable and comply with any HMRC guidelines on taxable benefit.