
WORLD SQUASH

WSF

Guidelines for the Claiming and Reimbursement of Expenses for WSF Officers and Staff

Introduction

WSF's guidelines for travel and subsistence arrangements have been designed with the intention of providing all who are required to travel on business with the facilities necessary to operate in an efficient and cost effective manner.

WSF will reimburse WSF Officers and staff 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.

Travel and subsistence expenses incurred by a member of staff within the limits set by these guidelines will not give rise to a tax or national insurance liability for that member of staff. Expense claims or payments that fall outside these guidelines must be authorised by two WSF Officers.

Reimbursement of expenses

Claims should be submitted along with supporting receipts for each item (except mileage and some incidental or administrative expenses). An Expenses Claim form is available on request from the Office. Claims will not normally be authorised when supporting receipts are not included unless a reasonable explanation is provided.

If expenses are to be reimbursed in a currency different from that in which they were incurred, then the effective exchange rate should be stated on the WSF Expense Claim Form, justified where possible with a copy of a bank or credit card statement.

WSF Credit Cards must not be used to withdraw cash.

Claims for reimbursement of expenses should normally be submitted to the WSF Office not later than the end of the month following the month in which the expenditure was incurred.

The claim should be checked and, providing all receipts have been attached, will be authorised by the Operations Manager (under £250), Chief Executive (£250 - £4,999) or forwarded to a WSF Officer for authorisation.

The authoriser should check that the expenses have been incurred in accordance with these guidelines and, if so, advise the Operations Manager to make the appropriate reimbursement.

ALLOWABLE TRAVEL EXPENSES

1 Train and Ferry

Travel by train or ferry should normally be by standard class.

Staff may upgrade to first class if no seating is available in standard class and they would otherwise be standing for the bulk of the journey. However, this should only be in exceptional circumstances, since seat reservations should be made wherever possible.

Staff should normally purchase tickets in advance through the WSF Office. WSF Officers can make their own travel arrangements but should purchase tickets in advance when possible if discounts are available.

2 Air

Travel by air should normally be by economy class.

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.

3 Taxis and Minicabs

Taxis or minicabs 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 journeys with heavy luggage, e.g. carrying WSF documents to Board Meetings.

Claims for taxi and minicab fares including gratuities, which should not exceed 10 per cent of the fare, should be supported by receipts. Drivers will produce receipts if requested.

4 Private Cars and Car Rental

Staff are encouraged to use public transport whenever possible for business journeys. If no public transport is available then own cars can be used. [This does not apply to the Chief Executive]. Business miles can be claimed for the full distance of the journey between the place of work or home and the business meeting.

If a member of staff chooses to use his/her own car for a business journey he/she must confirm to WSF that he/she has appropriate insurance cover and a valid driving licence.

Prior permission for car rental must be obtained from a WSF Officer. This will be allowed only if no convenient public transport is available or it is more cost effective (including all hire charges and fuel) than other means of transport.

A mileage rate of 40p per mile is set by WSF to cover the cost of fuel, wear and tear, and any additional cost of obtaining appropriate insurance cover. A reduced rate of 20p per mile is set to cover just the cost of fuel if the driver has free use of a company car. There should be no charge to WSF if the driver has the free use of a company car with free fuel.

If a member of staff chooses to use his/her own car when public transport would be more cost effective, then any claim for business mileage may be reduced accordingly.

Costs of parking charges and motorway tolls will be reimbursed. Any fines or penalties incurred for motoring or parking offences will not be reimbursed under any circumstances and are the responsibility of the driver.

5 Insurance for Overseas Travel

WSF provides insurance cover for travel overseas. WSF Officers and Staff must ensure that they have adequate travel insurance and should obtain annual insurance if a number of overseas trips are planned and this type of insurance is cheaper than insurance obtained on a trip by trip basis.

ALLOWABLE ACCOMMODATION & SUBSISTENCE EXPENSES

The maximum rates below apply whether WSF is invoiced direct or the expenses are reimbursed via a WSF Expense Claim Form.

6 Overnight Accommodation

Hotel accommodation may be used in the following circumstances:

- WSF business is being conducted at a location or locations away from the person'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 WSF business is being conducted e.g. where the business journey would have to be commenced before 0700 hours or would end after 2200 hours.

Hotel accommodation should normally be booked in advance using the WSF Office.

The maximum rates for overnight accommodation at the equivalent of a UK 4-star standard:

Central London and other Major Cities	£175.00 per night
Others	£125.00 per night

7 Meals

Expense claims will not be authorised unless supporting receipts are provided. Expense claims for meals will not be reimbursed where a suitable meal has been offered or provided, e.g. if lunch was available during an all day conference.

Breakfast

When staying in 'room only' overnight accommodation, the cost of breakfast at the hotel's standard rate may be claimed.

The cost of breakfast will be reimbursed/paid when a business journey commences before 0730 hours.

Evening Meal

The cost of an evening meal will be reimbursed/paid when a person is staying in overnight accommodation (see above). The cost will also be reimbursed/paid when a person has been away from his/her home or place of work all day on WSF business and returns to his/her home after 2000 hours. WSF will reimburse reasonable expenditure on beverages, including alcoholic beverages, taken in the course of a meal.

The costs of such meals, including beverages, are limited to the following:

Breakfast	£10 per meal (when not taken at a hotel providing overnight accommodation)
Lunch	£15 per meal (to include other refreshments and snacks when away from the place of work or home over night.
Evening meal	£40 per meal

Gratuities/service charges may be included in claims, up to no more than 12½% of the total bill, provided the total claim remains within the limits stated above and the gratuity/service charge is included on the receipt.

8 Personal Incidental Expenses

When it is necessary for a person to stay away overnight, incidental expenses up to £10 per night may be claimed when supported by receipts; or up to £5 per night without receipt. This allowance is intended to cover personal telephone calls, newspapers, essential laundry etc.

If these rates are exceeded, e.g. by a hotel invoicing incidental expenses directly to WSF, then the person must reimburse the excess to WSF immediately.

9 Business Entertaining

Staff must obtain prior approval from a WSF Officer before entertaining business contacts. A short explanation outlining the benefit to WSF of such business entertainment must be provided. WSF Officers must provide a short explanation of any business entertainment. Receipts must be submitted in support of all entertainment expense claims.

10 Administrative Expenses

WSF Officers may claim for the cost of telephone calls on personal landlines and mobile phones as well as faxes, provided they are covered by itemised bills.

Business cards and headed paper should be provided by the WSF Office. The cost of other stationery and consumables such as print cartridges needed for WSF business will be reimbursed if supported by receipts.

WSF Officers may claim up to £50 per annum for out-of-pocket expenses not covered by receipts such as postage, photocopying, non-itemised telephone calls etc.