

## **BAC Controls on Travel and Subsistence Policy**

The purpose of this policy is to provide guidance to members of staff, volunteer officers and to Board members [further referred to as “staff”] or anyone seeking to claim expenses which have been wholly and necessarily incurred by them when undertaking activities on behalf of British Athletes Commission. The policy includes details of types of expenses that may be claimed.

As a general principle a member of staff will be reimbursed in full for actual and reasonable expenses wholly, necessarily and exclusively incurred in the course of the BAC’s activities and in accordance with the maximum rates set in these guidelines. BAC reserves the right to refuse reimbursement for any claim which does not conform to the policy.

The British Athletes Commission’s guidelines for travel and subsistence arrangements have been designed with the intention of providing that appropriate business expenses are reimbursed to staff that are required to travel on business and have the facilities necessary to operate in an efficient and cost effective manner.

As a general rule, expenses are to be kept to a minimum, with travel arrangements being made prior to departure and authorised through the purchase order procedure. Significant savings can be made by booking travel and accommodation early and all staff are encouraged to do this.

Travel and subsistence expenses reimbursed to a member of staff or charged directly to the British Athletes Commission (either by invoice or BAC credit card) within the limits set by these guidelines should not give rise to a tax or national insurance liability for that member of staff. Expense claims or payments that fall outside of these guidelines should not be authorised and should be sent to the Director of Finance. Expenditure should only be incurred within the constraints of the appropriate budget.

### **Reimbursement of expenses**

Claims for reimbursement must be prepared on the British Athletes Commission’s standard Expense Claim Form which can be found on BAC Sharepoint or obtained from the CEO/Exec Chair.

Original receipts must accompany all claims wherever possible. Please note that e-tickets or e-invoices are accepted. Credit/Debit card slips will not be accepted as evidence of business expenditure. A VAT receipt must include the name and address of the retailer, the retailer's VAT registration number, the date of the purchase, details of what goods or services have been purchased and the VAT inclusive value of those goods or services in sterling. A VAT registration number consists of nine digits and is set out in the following format: 123 4567 89.

Staff, volunteer officers and Board members should submit claims for reimbursement of expenses no later than the month following the month in which the expenditure was incurred. Late claims may result in a rejected claim.

The claim should be coded, checked and authorised by the appropriate budget holder. It is the authorisers responsibility to check that all receipts are attached and that expenses have been incurred in accordance with these guidelines. Failure to do so may result in Finance returning the claim with queries and could result in a delayed reimbursement.

When the claimant is also the budget holder then their claim should be authorised by their immediate line manager. The Chair of the British Athletes Commission will be responsible for authorising the claims of the Chief Executive and the Board members. The Chief Executive/Exec Chair will be responsible for authorising the claims of all staff.

## **Allowable travel expenses**

### **1. Train**

Travel by train should be by standard class.

Tickets should normally be purchased online in advance, in order to maximise savings. Staff, volunteer officers and Board members customarily make their own travel arrangements. A first class ticket may be booked if it can be proved, with documentary evidence that the option was cheaper than travelling standard class on the same train.

### **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. Staff may only travel by air with the prior approval of the CEO/Executive Chair.

Tickets for staff should normally be purchased online in advance. Overseas flights for staff, volunteer officers and Board members are customarily made through the British Athletes Commission office.

### **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.

### **4. Private cars**

An employee's private car should be used where it is more cost effective to BAC and should consider the fuel, any congestion and parking costs of a journey versus the cost of public transport. If use of a private car is not possible, staff should use public transport for business journeys. If no public transport is available, a hire car may be requested (see table below).

Staff are encouraged to share transport to events, wherever possible, for both cost and environmental reasons.

**It is the individual's responsibility to ensure they are fully insured to use their private vehicle on BAC business and hold a valid driving licence.** In claiming business mileage on an expense claim form you are confirming that you have such and will maintain such cover for any future business journeys. The British Athletes Commission will not cover the costs of any increase in insurance.

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

The mileage rate is set out below:-

	Mileage Rate
Business Miles claimed in tax year	
Up to 10,000	45p
Over 10,000	25p

The BAC may vary mileage allowances at its discretion.

Business miles can be claimed for journeys to a place where BAC business is being conducted (the business meeting). If any part of that journey would be part of your normal commute, then mileage for that section of the journey cannot be claimed

A hire car should be used where it is more cost effective to the BAC than paying business mileage. (See 6 below)

If a member of staff chooses to use their own car when public transport or a hire car would be more cost effective to BAC, then any claim for business mileage may be restricted accordingly.

Costs of parking charges will be reimbursed – the windscreen sticker is acceptable as a receipt. Any fines or penalties incurred for motoring or parking offences are the responsibility of the member of staff.

## 6. Hire Cars

A hire car should be used when it is more cost effective to the BAC than paying business mileage, taking account of hire charges and fuel costs. It will not be cost effective to hire a car for several days and only make use of it to travel to/from a destination on the first/last day.

Example: 2 day business journey	a) 200 miles	b) 400 miles
	£	£
Daily Hire Rate (£25 x 2 days)	50.00	50.00
Accident Damage Waiver	6.00	6.00
Delivery/Collection (if applicable)	10.00	10.00
Out of hours' charge (if applicable)		
VAT @ 20%	11.20	11.20
Cost of Hiring a car	77.20	77.20
Cost of refuelling (est @ 15p/mile)	30.00	60.00
<b>Total cost of hire car</b>	<b>107.20</b>	<b>137.20</b>
<b>Cost of business mileage to BAC</b>	<b>80.00</b>	<b>160.00</b>

Using this example, a hire car should be used for the 2 day, 400 mile business journey

A hire car should not normally be used by a member of staff to travel from their home to their place of work or vice versa. If such a journey is undertaken, then justification must be given e.g. the hire car could not be delivered to a home address when it is necessary for the business journey to begin from home. Use of a hire car for non-business journeys is likely to give rise to a taxable benefit.

The Operations Manager hold details of the current hire car arrangements and procedures.

The car hire must be authorised by the appropriate budget holder using British Athletes Commission standard Purchase Order Form. The car hire should then be confirmed with the car hire organisation.

The CEO/Exec Chair must be notified by the next working day of damage to the car however slight, involvement in accidents or motoring or parking offences during any period of car hire.

The actual fuel costs incurred should be claimed. The car should be filled with fuel before collection by or return to the hire organisation to avoid any excess charges.

Costs of parking and toll charges will be reimbursed. Any fines or penalties incurred for motoring or parking offences will only be reimbursed in exceptional circumstances and are usually the responsibility of the member of staff.

## **7. Insurance for Overseas Travel**

Travel insurance is provided for staff and Board members representing BAC overseas. It is the responsibility of any staff or Board member to ensure their name is listed on the insurance policy by contacting the CEO/Operations Manager.

### **Allowable subsistence expenses**

Please note that these maximum rates apply whether British Athletes Commission is invoiced direct or the expenses are reimbursed via an expense claim.

## **8. Overnight Accommodation**

Hotel accommodation should be booked on a shared usage basis and may be used in the following circumstances:

- British Athletes Commission business is being conducted at a location or locations away from the member of staff's 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 British Athletes Commission business is being conducted e.g. where the employee is required to start work early the next morning.

Wherever possible, twin rooms should be booked.

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.

Whilst no fixed rules regarding the level of expenditure apply, individuals should refer to the following guidelines:

Hotel including breakfast £90.00 (£120 In London)

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

If you have to stay away from home overnight on business, and you stay with relatives or friends instead of a hotel, you may claim a flat rate allowance of £15.

You must confirm that the overnight stay was necessary for business purposes, the name, address and contact number of the relative or friend. This cannot be claimed through expenses but instead a claim should be submitted to Operations using the lodging allowance claim form.

## 9. Meals

Subsistence expenses will be paid to or on behalf of members of staff who are prevented, by performing British Athletes Commission business away from their normal place of work, from taking a meal that they would normally take at their home (breakfast or evening meal) with the approval of his/her line manager.

HMRC allows the reimbursement of or payment by the British Athletes Commission of “necessary subsistence costs” provided that they are not “unduly lavish”. The subsistence levels set by the British Athletes Commission 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 an evening meal was available during an all-day conference.

Breakfast - British Athletes Commission will not normally reimburse breakfast unless you have been required to stay away from home the night before. Otherwise, it is expected that you eat before you leave for work. For those employees who have to leave home during the night for example to arrive at an event or to catch an early flight, by exception, they may claim breakfast.

Lunch - Under normal circumstances British Athletes Commission will not provide lunch as it is expected that an employee has an opportunity to make lunch arrangements before they leave home. Lunch will not be reimbursed if employees are attending an event where lunch is provided.

Evening Meal - The cost of an evening meal will be reimbursed/paid when a member of staff is staying in overnight accommodation (see above). British Athletes Commission will not reimburse for any alcohol. The cost of such meals, including soft drinks but excluding alcohol, is subject to the maximum amount below.

The maximum rates allowable for meals are:-

Breakfast        £10 per meal (when not taken at a hotel providing overnight accommodation)

Lunch            £10 including beverages (No alcohol)

Evening Meal    £20 (£25 in London) (No alcohol)

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.

### **10. Meals/Entertaining**

Parties of two or more people paid for by one claimant must detail who the claim is for/how many/purpose. Reimbursement of the actual expense will be made subject to production of valid receipts and confirmation of the party number and names. It is the employee's responsibility to ensure that the above policy guidelines are adhered to.

### **11. Personal Incidental Expenses**

Any personal incidental expenses should be claimed on BAC expenses claim form and must be agreed by the appropriate officer responsible for signing off your expenses. Incidental expenses may only be claimed when supported by receipts.

### **12. Timing of submission and payment**

Valid, correctly completed and authorised claims will be paid by BACS. It is the claimant's responsibility to ensure that the Operations Manager have their most up to date BACS details. Should a payment not be possible due to incorrect details, the claimant will be informed and asked to provide up to date details. Expenses claims will not be paid until the correct BACS details have been provided.

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

- Claim forms are properly completed & signed
- Only valid claims are made and authorised
- Valid receipts are provided for all claims
- Coding of items of expenditure to the relevant budget code (where required)

If in doubt, then reference should be made to your line manager, or in their absence, to the CEO/Executive Chair. Authorised signatories should turn round expense claims within two working days whenever possible so as not to delay the payment.

Staff are advised to make sure they make their claims within sufficient time (including time allowed for checking, approval and payment) so as not to incur interest fees. BAC will not reimburse for any interest fees or penalty incurred.

Staff should claim expenses monthly and should not use the expenses policy as a savings scheme. Expense claims may be denied if they are not made in a timeous manner.

### **13. General**

It is useful to remind all staff that they should not be building up significant spend values on their own personal credit cards. Wherever possible, request an invoice to be issued, and if necessary (and with dialogue with the Operations Manager) set up a business account. By making large purchases

on personal credit card, that member of staff is putting themselves in an awkward position IF, for whatever reason, their claim is not approved.

## Appendix A

### Health & Safety

#### 1. General vehicle health & safety

1.1 BAC takes health & safety seriously. It is important all employees do like-wise.

1.2 Appropriately qualified people, i.e. by approved garages, must undertake all repairs and maintenance.

1.3 Never allow any part of your body to be underneath the vehicle when it is jacked up whilst changing a wheel.

1.4 Always ensure that the bonnet is properly secured before letting go of the bonnet lid.

1.5 Never lean over the engine area whilst the engine is running and whilst wearing a tie or scarf that may get caught in parts within the compartment, especially any moving parts.

1.6 Do not attempt to put your hands near any accessible moving part.

1.7 Do not leave your vehicle running in any confined area, always ensuring that there is ventilation to disperse exhaust fumes.

1.8 Do not attempt to drive if feeling drowsy or ill, suffering from fatigue. Rest before starting journey and/or plan a break on-route.

1.9 Never drive whilst under the influence of alcohol, illegal drugs or drugs (prescribed or otherwise) that may affect your driving ability

1.10 Always make sure that your seat belt is on even on the shortest journeys. This applies to all passengers in your car.

1.11 Allow for sufficient time for your journeys. Take into account weather conditions that may impact on your journey times. Take account of any travel news and make realistic schedules that you can keep to. Stress is a major contributor to accidents.

1.12 Leave a safe distance between you and the vehicle in front of you. Remember that in wet, icy or foggy conditions you will need extra time and distance for breaking.

1.13 Keep all windows clear for all round vision.

1.14 Ensure that all mirrors are correctly adjusted and be aware of any blind spots.

1.15 Keep both front and rear lights sufficiently clean.

1.16 Keep to speed limits for your and the safety of other road users, including pedestrians. Please observe the speed limits.

1.17 If carrying children, they should be restrained and seated in accordance with current legislation

1.18 The car should not be loaded with more passengers than its maximum capacity.

## 2. Mobile phones

2.1 The use of a hand-held mobile phone whilst driving is illegal in the UK. It is BAC Safety policy to prohibit the use of mobile phones whilst driving. The use of a hands-free set may be permitted in exceptional circumstances. The message should be brief; outgoing calls should only be made when the vehicle is parked in a safe, legal place with the engine turned off

2.2 These rules apply to the use of all types of mobile or fixed communication or other electronic equipment including satellite navigation and telematics equipment. If you wish to use smartphone navigation or a mapping app, fix the phone to the windscreen or dashboard, so it is in clear view for use whilst driving, without requiring you to hold it.

2.3 Use voicemail or call divert wherever possible. Using voicemail or call divert will enable messages to be left for you when your mobile phone is switched off. You can then return calls when it is safe and appropriate to do so.

2.4 Make regular stops to check for, and return calls. Stopping will also help you avoid tiredness, a significant cause of accidents.

2.5 Every effort should be made to contact the emergency services if an incident needs immediate attention. If you are on a motorway, use a roadside emergency telephone.

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