

British Sub-Aqua Club

Telford's Quay, Ellesmere Port, Cheshire CH65 4FL



POLICY FOR THE REIMBURSEMENT OF VOLUNTEER & STAFF EXPENSES

Effective from 1 January 2009

Guidance

The Council of the BSAC acknowledges the amount of effort given by members at all levels of BSAC activities and would like to ensure that our volunteer workers and staff are not out-of-pocket by undertaking any work on behalf of the BSAC.

However we have a duty to our members to show that this policy is fair and equitable and is not open to abuse. Any type of expense claim not included in this procedure **must** have prior approval from BSAC HQ in advance of incurring the expense and must be in writing.

Reason for expenses

It is only intended to reimburse volunteer members and staff for extra expenses incurred whilst necessarily carrying out the business of the BSAC. Where no extra expense has been incurred, no reimbursement is due. For staff of the BSAC payments do not count towards calculations of pension rights.

Receipts

With the exception of mileage all claims that incur V.A.T. must be supported by a V.A.T. receipt, it will not be possible for the BSAC to pay the V.A.T. included in a claim without a V.A.T. receipt. Wherever possible any claim that is submitted should have supporting receipts. Any claim made without a receipt should state why a receipt was not available. It will be at the discretion of BSAC HQ that such expense claims are authorised for payment.

For individual amounts over £5.00 receipts **must** be attached. **Credit card vouchers are not acceptable as a receipt, claims will not be paid if original receipts are not attached.**

Checking

All claims made are subject to checking by the appropriate person any query will be made to the person approving the claim in the first instance.

Type of Expense Guideline for Expense

Cars

Private Cars used on behalf of the BSAC

It is the responsibility of the member/staff to ensure that their insurance cover is adequate for their intended use. The BSAC will accept no responsibility for claims in respect of default or deficiency in the member/staff insurance cover.

If your insurance policy has an excess clause, the BSAC will not be liable for payment of any excess you may incur. A flat rate of motor mileage is payable as published from time to time, you should ensure that you claim only the rate due when the expense was incurred.

Mileage

Please ensure that you make a claim for the most economical journey cost.

Where it is advantageous to travel by a different route or to make a detour to pick another member of staff up then this should be noted on the expense claim form. The passenger allowance is applicable when the passenger(s) would have been entitled to claim expenses in their own right and is payable for the miles incurred when the passenger is in the car.

Mileage allowance of 30p per mile

BSAC wants to encourage car sharing whenever possible therefore an additional amount of 10p per mile is payable any additional passenger carried.

BSAC company car holder's allowance of 17p per mile.

British Sub-Aqua Club

Telford's Quay, Ellesmere Port, Cheshire CH65 4FL



POLICY FOR THE REIMBURSEMENT OF VOLUNTEER & STAFF EXPENSES

The cubic capacity (cc) of the vehicle **must** be recorded in the space provided on the expense claim form.

When towing a boat, an additional amount of 15p per mile will be payable. The event organiser must agree in advance with BSAC HQ.

The use of mileage allowance means it is unnecessary to obtain and submit receipts for purchase of fuel, except in cases of special circumstances.

BSAC Company Cars

No part of the claim should include private mileage or travel between BSAC HQ and home.

Sea and air travel

Travel by air must be authorised in advance by BSAC HQ.

Ferry; the cheapest class of ticket should be purchased.

Rail Travel; standard class only fares will be reimbursed in full.

Vehicle rental; permitted only with prior approval from the appropriate Chief Examiner / Manager / Officer.

Air Travel; at an agreed class is permitted only after prior approval has been obtained from the appropriate Officer or BSAC BSAC HQ.

Parking; reasonable parking charges will be reimbursed – receipt required

Taxi

The cost of a taxi will be reimbursed if: -

- There is no other reasonable means of transport available to you.
- There were several people travelling and therefore it was the cheapest method of travel
- There was excessive luggage/diving gear making travel by other methods impossible.

When claiming taxi fares please state why it was necessary

Advances

When a large expense is envisaged a Senior Administrator of the BSAC can arrange an advance against this expenditure.

Any monies so advanced must only be used for the purpose for which it was approved and granted, and is repayable immediately upon request. All advances are subject to normal expense claims when the monies are spent and any monies not used will be repayable immediately to the BSAC

Accommodation

The BSAC will reimburse the actual cost of accommodation up to the published maximum when it is impractical for you to travel home.

1. If you have to travel more than one hour or 50 miles to return home
2. A course boss should approve accommodation for volunteers who are outside of the criteria in 1 as part of the course arrangements.
3. If you require accommodation for any other reason, this should be approved prior to travel with BSAC HQ.
4. All accommodation costs will be based on 2 people sharing wherever practical.

£55 per room per night. London rate £70 per room per night

When claiming for accommodation other than for yourself the names of those persons must be listed on the claim form.

British Sub-Aqua Club

Telford's Quay, Ellesmere Port, Cheshire CH65 4FL



POLICY FOR THE REIMBURSEMENT OF VOLUNTEER & STAFF EXPENSES

Meals The BSAC will reimburse the actual cost of meals necessarily taken whilst on the business of the BSAC up to the maximum figures published from time to time. A V.A.T. receipt **must** support this.

Breakfast £8 per person (when not included in accommodation allowance)
Lunch £8 per person
Dinner £25 per person

These guidelines are the maximum amount that will be reimbursed. If claiming for meals other than for yourself the names of those persons must be listed on the claim form.

Other Expenditure

Care Expenses Lead Instructors or a Senior BSAC Administrator may authorise payment for childcare or adult/elder care in the case of couples or single parents (carers/guardians) up to the maximum limit published by Council from time to time. Council Members and staff are also entitled to claim this expense when undertaking council activities.

The limit is currently £50 per day, (effective January 2007).

BSAC HQ must agree this prior to incurring any expense

Instructor Aids Allowances are available for members/staff of the BSAC who assist on the ITS and SDC for course preparation materials. Prior to purchase of materials advice should be sought from BSAC HQ as to whether HQ are able to supply the materials. A receipt must accompany all claims for purchases.

Up to £10 per event – excluding preparation events and examinations

Communications **Telephone or mobile** calls made on behalf of the BSAC will be reimbursed and are subject to. The claim being submitted in the quarter/month subsequent to receiving the itemised bill. You should clearly highlight on the itemised bill the number called and the time and duration of the call. The call should be as brief as possible. All calls should be made at the cheapest rate available. Claims not supported by itemised bills will not be authorised.

Consumables Paper and other consumables used on behalf of the BSAC will be reimbursed up to a set limit. You must also bear in mind:

1. A budget to be obtained, from BSAC HQ prior to any purchase being made.
2. HQ may be able to supply the items at a lower cost due to bulk purchase
3. Where possible generic items should be purchased in place of branded more expensive items.
4. An **itemised** receipt must support any purchase made
5. If you choose to purchase the more expensive items, you will only be reimbursed up to the lower amount.

British Sub-Aqua Club

Telford's Quay, Ellesmere Port, Cheshire CH65 4FL



POLICY FOR THE REIMBURSEMENT OF VOLUNTEER & STAFF EXPENSES

Postage Postage costs will be reimbursed. Whenever possible mail should be sent second class or parcel post. You should obtain a receipt for all purchases of stamps and postage of items.

Entertaining If whilst engaged on the business of the BSAC you have to fund a group event (such as a meal) for a client that cost can be reimbursed up to a set limit. All such events must be authorised in advance by at least two Officers of Council.

1. All members of the group must be named on the claim form and their company address clearly shown.
2. The reason for the event must be stated
3. No one **present** at the event is authorised to countersign the claim.
4. The **receipt must be itemised** and clearly show what has been provided and the number in the party. In addition it should clearly show the providers address and contact number.

When submitting a group claim the receipts should all be submitted as a single group and each form clearly marked to show it is a group claim. The lead claim form should have receipts attached and must be clearly marked the '**Lead Form**'. If for any reason your form cannot be submitted with the group claims you must clearly show when the batch of claims was sent, and which claim was the lead form. This may result in a delay in the processing of your claim.

Gas Air up to £3.00 per fill
Nitrox up to £5.00 per fill
Other gas up to £5.00 per fill
A receipt must be submitted.

Rebreather Use A maximum daily rate of **£7.00** is allowable to cover cost of rebreather consumables.

Inland Sites Access fees to inland sites will be reimbursed – receipt required.

BSAC services to third party external organisations.

From time to time, the skills and services of BSAC members (for example: instructor trainers, snorkel instructor trainers) are required by organisations external to the BSAC. In circumstances where the BSAC is able to invoice the external organisation for these services, a round sum will be payable to the member providing these services. This type of event must be approved by the Treasurer and one other Officer of Council in advance of the event.

Round Sum Allowance £125.00 per day

It should be noted that if claiming the round sum allowance then PAYE will be applied according to Inland Revenue requirements. Anyone awarded this allowance must first provide BSAC HQ with their National Insurance number before undertaking any event. Tax will be applied at the current basic rate in force at the time on the full amount claimed with no allowance for cumulative tax free allowances and it is the individual's responsibility to reclaim any overpayment of tax which may occur. Payment will be made through the BSAC HQ payroll on the next monthly pay run following receipt of the claim with a payment slip being provided. At the end of the tax year a P60 will also be provided. Any out of pocket expenses claimed in accordance with the reimbursement scale set out in this policy will not be subject to PAYE as they are covered by a dispensation from the Inland Revenue held by BSAC and therefore will be reimbursed in full. Proof of HSE compliance where required must be current and a copy lodged at HQ prior to the event taking place.

Authorisation of claim forms

British Sub-Aqua Club

Telford's Quay, Ellesmere Port, Cheshire CH65 4FL



POLICY FOR THE REIMBURSEMENT OF VOLUNTEER & STAFF EXPENSES

An authorised signatory must approve all claims for expenditure. They must then be sent to BSAC HQ where they will be processed for payment.

All claims submitted to the BSAC will be audit checked. The level of checking will be at the discretion of the Honorary Treasurer and any queries will be made in the first instance directly to the person approving the claim.

Approval authority levels

Claim from	Approval
Council	A Senior Administrator BSAC HQ
Staff BSAC	A Senior Administrator BSAC HQ
Lead Instructors	A Senior Administrator BSAC HQ
Regional Coaches	A Senior Administrator BSAC HQ
BSAC Senior Administrator	Chief Executive/ Deputy
NDC/Medical Committee	A Senior Administrator BSAC HQ
ITS	Lead Instructor/Examiner
SDC	Regional Coach
Area Coaches	Regional Coach

You are not allowed to certify your own claim.

When authorising a claim you must ensure that:

1. The journey/expense has been incurred on behalf of the BSAC
2. The claim is correct and all required receipts are attached.
3. The travelling arrangements were the most efficient and economical.

Please Note:

Where a particular type of expense claim is not referred to within this policy then this type of claim must receive prior written approval from BSAC HQ. Without prior approval the claim will not be approved. This approval must accompany the final claim when submitted.

In order to be approved and processes for payment all claims for expenses must be submitted to BSAC HQ within three months of incurring the expense.