



Expenses Policy

Introduction

- 1 This Expenses Policy is issued by the CILIP Board.
- 2 The Policy applies to all Board trustees, committee and working group members, staff, activists and volunteers claiming reimbursement of expenses incurred in carrying out CILIP business. It defines the responsibilities of both the claimant and the authorising manager.
- 3 Expenses claims made directly to Member Networks are also covered by this policy and each Member Network should append a list of those able to authorise expenditure (referred to here as the "authorising", "line" or "relevant" manager).
- 4 The Treasurer, Chief Executive or Chief Operating Officer may authorise exemptions from the Policy subject to adequate alternative control arrangements being in place.
- 5 CILIP is committed to sustainable and responsible travel and expects all claimants to act accordingly. This means choosing the most cost effective and carbon efficient travel (eg usually a train rather than short haul flight); public transport rather than driving; car sharing where driving is necessary and walking or cycling rather than short car or taxi trips.
- 6 This guidance cannot cover every eventuality. If you have any queries, please speak to the Head of Finance or Chief Operating Officer.

General principles

- 7 CILIP will reimburse necessary expenses that have been incurred whilst engaging in authorised activities on its behalf.
- 8 All expenses must be authorised by the relevant manager and any expense not explicitly allowed by this policy must be authorised in advance.
- 9 It is the claimant's responsibility to submit an accurate claim for expenses and to ensure that receipts, or copies of receipts, are provided against each item of expenditure.
- 10 CILIP may refuse to meet expenses that are not accompanied by receipts or that are considered unreasonable or excessive by the Chief Operating Officer/branch or group Treasurer.
- 11 CILIP does not meet:

- the expenses of observers on committees unless there is a specific justification for doing so
- the cost of travel or subsistence for spouses or partners
- the cost of travel to social events such as receptions or dinners except in the case of those whose attendance is essential as host, speaker etc.

Claiming

- 12 Claims below £10 may be made through the petty cash system. NB This may not apply to claims to Member Networks.
- 13 All other expense claims must be made using the appropriate form and, except where amounts are very small, each meeting or activity should be submitted on a separate form.
- 14 All claims must be accompanied by VAT receipts. If no receipt is available, then a written explanation must be attached to the claim form.
- 15 Payments made by CILIP HQ will be paid directly into the claimant's bank account by BACS, unless there is a good reason for an alternative payment method. Payments made by Member Network Treasurers may be made by Unity Trust internet banking or by cheque.
- 16 Claims should be submitted on a monthly basis and no later than the end of each month following the month in which the expense was incurred.
- 17 Any claim submitted more than 3 months late without a valid reason, may be refused.
- 18 Non staff making a claim for the first time must provide name, address and telephone number on the claim form.

Authorisation

- 19 All expenses claims must be authorised by the relevant line manager or the person responsible for the activity for which the claim is made.
- 20 The authorising manager (or Member Network officer) must be satisfied that:
 - any payment conforms with the expenses policy
 - forms and claims have been completed accurately and are correct
 - claims are not excessive or anomalous
 - journeys were necessary and authorised and expenses properly and necessarily incurred.
 All receipts must be attached and where they are not, the authorising manager must obtain an explanation which must be noted on the claim form.

- 21 No claimant is able to authorise their own expenses. If the claimant is also the relevant budget manager, the claim must be countersigned by their line manager.

Travelling and subsistence expenses

General

- 22 The most cost effective means of travel should be used and this will normally be standard class public transport. The cost of first class travel will not be reimbursed unless it is the cheapest fare available.
- 23 You should:
- plan travel well in advance and shop around to ensure the best price
 - try to ensure the timing of events is known to avoid the need for open tickets which are always more expensive
 - where possible take advantage of discounts and/or group rates.
- 24 Reimbursement will not be made for journeys between an employee's home and their normal place of work.
- 25 Where a business journey is wholly or partially covered by a member of staff's season ticket, only the additional cost incurred may be claimed.
- 26 Any refunds claimed or reward points/air miles earned on tickets paid for by CILIP are the property of CILIP.
- 27 CILIP may agree to pay for an individual's annual discount railcard (eg young person's or senior citizen's) providing its use is primarily to buy tickets for travel on CILIP business and provided that it covers its own cost through savings on ticket prices.

Taxis

- 28 Taxis should only be used when:
- public transport is not available
 - public transport is not accessible due to disability
 - you are transporting heavy luggage or equipment
 - there would be a saving of either time or cost
 - late night working has been necessary.
- 29 Receipts for taxis must always be provided, together with the justification of use.

Trains

- 30 Advantage should be taken of any reduced fares or discounts available. CILIP has an account with Trainline which may provide cheaper fares – further information is available from the Resources Administrator (iona.khan@cilip.org.uk, tel: 020 7255 0665).
- 31 Journeys on the London Underground made using an Oyster card must be indicated on the claim form and amounts claimed should be in accordance with the fare structure published on the Transport for London website www.tfl.gov.uk/tickets/faresandtickets).

Private vehicle

- 32 Private vehicles should only be used when it is the most cost and/or time effective mode of transport.
- 33 The mileage rates for reimbursement for private vehicles are as shown below and are revised from time to time. Rates take into account normal running costs of the vehicle.

Type of vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p	25p
Motorcycles	24p	24p
Cycles	20p	20p

- 34 If you use your own vehicle you must hold a current driving licence and have the necessary insurance, including for business use where appropriate.
- 35 When parking costs are an unavoidable part of travel, they may be reimbursed but you must ensure you use the lowest cost parking option.
- 36 CILIP will not reimburse any fines for motoring or parking infringements.

Air

- 37 Air travel for CILIP business should be avoided and only used when it is cost and time-effective.
- 38 All air travel must be in economy class unless specifically authorised (ie because there is no alternative, a third party is meeting the cost or for some other justified reason).
- 39 CILIP will not bear the cost of changed travel arrangements during a trip unless there is a valid business reason.

Accommodation

- 40 Meetings, wherever practicable, should be timed to avoid the need for overnight accommodation.
- 41 Where an overnight stay is justified, accommodation costs will be reimbursed to a maximum of:

	London	Outside London
Bed and breakfast per night	£130	£90

- 42 Wherever possible, you should take advantage of low rates at hotel chains such as Premier Inn. In London, CILIP has a special rate agreement with Imperial London Hotels (the Bedford, Imperial and President Hotels only) and with Grange Hotels. Please contact the Executive Assistant (ayca.ilcen@cilip.org.uk) or the Resources Administrator (iona.khan@cilip.org.uk) for details.
- 43 If you stay with a friend or relative rather than in a hotel, the cost of a gift or meal up to the value of £25 per night may be claimed. A receipt will be required.
- 44 Accommodation payments should be made, wherever possible, by corporate credit card or arrangements should be made for the hotel to invoice CILIP directly.

Subsistence

- 45 Reasonable cost of meals may be claimed when away on CILIP business:
- where an overnight stay is required and breakfast is not included in the room rate
 - if you away from your normal place of work and lunch is not provided at the meeting/event
 - if you are **not** a staff member and you spend 4 hours or more on CILIP business
 - where you are away from home after 8.00 pm

Meal	Maximum claim
Breakfast	£6
Lunch	£6
Dinner	£30

- 46 CILIP will not reimburse the cost of alcoholic drinks.

Other expenses

Business entertaining

- 47 Business entertaining is not a normal practice for CILIP and any claims for buying food or drink for third parties in the course of business must be approved in advance by your line manager and must be justified on your claim form. The names of those entertained must also be recorded on the claim form.

Telephone calls

- 48 The cost of calls made on privately owned landlines or mobiles, made in the course or authorised CILIP business, can be claimed by submitting an itemised bill marked with the business calls. Calls without a supporting itemised call record and associated explanation will not be accepted for reimbursement.

Mobiles, telephone lines and broadband

- 49 CILIP mobile phones are made available to certain members of staff and Honorary Officers according to need. CILIP HQ does not pay for mobiles, broadband connections or telephone lines for Member Network use.

Membership subscriptions

- 50 CILIP does not reimburse your subscription to professional bodies. These should be claimed against income tax through HMRC.

Child and dependant care

- 51 Indirect costs such as childcare or other dependant care may be payable to non-staff members if the following conditions are met:
- CILIP requires you to carry out an activity that directly gives rise to the cost
 - that no lower cost/cost free alternative is available
 - that the need is unavoidable and is not simply an issue of convenience
 - that the payment cannot be made to your partner or close family member or anyone else normally living at your address.
- 52 The cost of such child/dependant care should be agreed in advance with the relevant budget holder.
- 53 A receipt must be provided for the carer's fee.

Corporate credit cards

- 54 Claimants who regularly incur travel and accommodation costs should request a corporate credit card which must be approved by the Chief Executive or Chief Operating Officer. Member Network committee members may be issued with Unity Trust Bank prepaid cards.
- 55 Credit card holders receive a monthly statement for which they should complete an expenses claim form as soon as possible after the statement date and no later than the fifth working day following the month end. This must be forwarded with all receipts for authorisation by your line manager.
- 56 Corporate credit cards and prepaid cards are for CILIP business purposes only and must not be used for personal expenses (except where non-reimbursable items such as alcohol with a meal are included in bill – these must be reimbursed by cheque to CILIP).
- 57 It is the card holder's responsibility to inform the Bank of Scotland or Unity Trust Bank and the Head of Finance as soon as they become aware if the card is lost or stolen or if it is believed a fraudulent transaction has been made.
- 58 All CILIP credit cards must be returned to the Head of Finance when the cardholder leaves CILIP employment. Prepaid cards must be returned to the relevant Member Network Treasurer/Committee Officer.
- 59 Deliberate misuse of the card or non-compliance with the policy will be considered a disciplinary matter.
- 60 CILIP reserves the right to cancel a corporate credit card or prepaid card at any time.

Tax and National Insurance

- 61 PAYE and NI regulations apply to both employees and office holders (ie trustees and committee members).
- 62 A limited range of agreed business expenses – predominantly travel, accommodation and subsistence etc – are allowable without being taxed. HMRC undertake audits on a regular basis and request sight of all receipts that support expense claims.
- 63 **All expenses payable to office holders under this policy must therefore be directly related to their duties and must be supported by receipts.**

Date adopted:	26 November 2012
Date reviewed:	Q1 2018, terminology updated July 2019
Next review due:	Q1 2021 (travel and subsistence rates reviewed annually)