

## **EXPENSE GUIDANCE FOR MEMBERS**

### **1. Introduction**

This policy provides guidance to members on how to claim expenses which have been incurred when undertaking activities on behalf of the union. The policy includes details of the expenses that may be claimed and the procedure for making a claim.

The guidance notes are in line with current HMRC regulations.

### **2. Reimbursement of Expense Claims**

#### **• Basic Principles**

As a general principle, members will be reimbursed in full for expenses exclusively incurred in the course of Prospect's business. All claims should be made on the forms provided by finance or downloaded from the intranet. ALL expenses must be accompanied by VAT receipts.

To process the claim, members should provide sufficient details, including the purpose of a meeting/event (e.g. training course, seminar, etc.), the location of the meeting/event, etc. This will help the person authorising the claim and assist the finance team when posting claims, thus reducing queries.

All expense claim forms need to be signed by the claimant and authorised by the appropriate person, usually the meeting organiser or budget holder before payment can be made. In order to avoid subsequent difficulties, any expenditure not falling within these guidance should be discussed in advance with the event organiser/budget holder.

Should you choose accommodation, flights or transport that is outside the guidelines, you will only be reimbursed as per this guide.

To assist the finance team to prepare accurate accounts, claims should be submitted as promptly as possible, but no more than three months after the expense has been incurred.

#### **• Submission Process**

Hard copy submission – please ensure that your receipts and supporting documents are firmly attached to your expense sheet. Always keep a copy of your expenses until payment is received.

Email submission – please scan your expenses and receipts as one document and submit to [finance@prospect.org.uk](mailto:finance@prospect.org.uk). If you email your expense, you **DO NOT** need to submit the hard copy. If you wish to also send the original, please clearly write '**FILE ONLY**' in capitals on the front so it's clear that it does not need to be processed.

#### **• Payment of Expenses**

Payments are processed via BACS each Wednesday and will be in your account the following Friday. BACS payment will vary over the festive period.

Please ensure that your approved expenses are submitted to finance by Monday 5pm in order for the payment to be made Wednesday.

Please indicate clearly if your bank details have changed. Otherwise, payments will be made to the bank account held in our accounts system.

### 3. Business Travel

Prospect is committed to reducing our environmental footprint. As such, whenever possible, members should participate in meetings electronically via Skype, video and teleconferencing as alternatives to travelling.

The most cost effective mode of transport should be used when travelling on union business, with public transport being the preferred method. Journeys should always be booked in advance where possible to obtain the best prices.

- **Private Car**

For members using their own car, it is their responsibility to ensure that they have adequate insurance in place to cover the use of the vehicle for business purposes. The mileage rates displayed below will be payable:

Mode of Travel	Rate	Additional Passengers
Private Cars	33p	2p for first passenger, 1p for each additional passenger.
Motorcycles	24p	
Bicycles	20p	

- **Air Travel**

All air travel should be booked as economy, unless the flight is over 4 hours, if so, members may then book economy plus or equivalent.

*\*\*\* Members are requested to abide by Resolution 66 passed at the 2008 conference to not use Ryanair whilst on union business*

- **Taxis / Hire Cars**

This may be claimed **ONLY** where it is demonstrably more economical or practical when compared with public transport. Otherwise, you can only claim what it would have cost to take public transport.

### 4. Business Accommodation

Members should exercise discretion when booking overnight accommodation and should only do so when necessary. The union does however recognise that in certain circumstances, an overnight stay may provide better value than peak travel or several journeys.

- **Hotel**

Where an overnight stay is necessary, members should book accommodation through the union's preferred suppliers if available in the area, unless it's not the most cost effective option.

The union will pay for the cost of the room in accordance with the rates shown in **Appendix 1**.

- **Staying with Relatives/Friends**

Where members stay with relatives/friends whilst undertaking union business, they may claim for reasonable expenses related to this. For example, the cost of a meal for host(s), taking into account the limits for meals or overnight stays. If in doubt, members should discuss the matter with a Prospect member of staff.

## 5. Subsistence

Members who are away on union business for more than 4 hours are entitled to claim for subsistence. Claims will be reimbursed up to the maximum level of expenditure as shown in the table below.

You should not claim for additional meals if you are already being provided with a meal at the meeting/event unless specific dietary requirements have not been met. Please advise the event/meeting organiser if you have specific dietary requirements, in advance.

Meal Type	Rates	Details
Breakfast	£6 maximum	When you leave home prior to 06:30 or it is associated with an overnight stay where breakfast is not included.
Lunch	£10 maximum	When you have attended a meeting away from your base and you have incurred additional costs. Only if lunch is not provided.
Dinner	£25 maximum	When associated with an overnight stay or where you have attended a late meeting and you will get home too late to eat.

## 6. Business Calls and Internet Access

The cost of business telephone calls and/or internet access whilst travelling on union business may be claimed.

## 7. Business Entertainment/Subsistence

Members will be reimbursed reasonable entertainment costs whilst on union business.

The following information should be included on the expense claim form:

- The name(s) of the attendee(s);
- The organisation which they represent;
- The purpose of the entertainment (e.g. 'negotiation of contract');
- Where relevant, the reason for exceeding the guideline maximum level of expenditure.

## 8. Completing the Expense Form

The worksheet is protected, so only cells highlighted in yellow should be completed. The remaining cells will be calculated automatically.

Please see **Appendix 2** for detailed guidance. This is also included on the expense form named 'GuidanceForFormCompletionM'.

## Appendix 1 – Hotels and Rates

Hotels	Rates (per person per night)	Details
<b>London</b>		
Days Hotel	£119 including breakfast	Tel: 020 7922 1331 Reservations Department Contact: Ernest <a href="mailto:book@hotelwaterloo.com">book@hotelwaterloo.com</a>
Imperial Hotel	£102 including breakfast	Tel: 020 7278 7871/2/3 <a href="mailto:info@imperialhotels.co.uk">info@imperialhotels.co.uk</a>
Travel Lodge	£93.40 including breakfast	
<b>Birmingham</b>		
Macdonald Burlington Hotel Used for group bookings and conference	£154 including buffet lunch, tea & coffee, dinner and breakfast	Tel: 034 4879 9192 Contact: Anne Turner - Macdonald Conference & Meetings Executive <a href="mailto:Anne.turner@macdonald-hotels.co.uk">Anne.turner@macdonald-hotels.co.uk</a>
<b>Manchester</b>		
Ibis Styles Hotel (Portland)	£80 group rate	Tel: 016 1246 3460 Contact person: Deborah - Reservations Manager <a href="mailto:ha0h5@accor.com">ha0h5@accor.com</a>
<b>Edinburgh</b>		
Macdonald Holyrood Hotels	Rates depends on conference/group requirements	Tel: 034 4879 9210 Contact: Georgia Kinsella - Special Events Executive <a href="mailto:Specialevents.holyrood@macdonald-hotels.co.uk">Specialevents.holyrood@macdonald-hotels.co.uk</a>
<b>Elsewhere</b>	Up to £100+VAT including breakfast	

## Appendix 2 – Completing the expense form

### Personal Details Section

Field	Description
Name	Claimant's name
Membership No	Membership number. This must be provided.
Email Address	Claimant's email address for remittances.
Home Address	Claimant's address
Post Code	This must be provided.
Meeting Attended	The name of the meeting/event that the claim relates to.
Budget/Cost Centre Code	For members completing the form in writing, the organiser of the meeting/event MUST provide this to the member. If claim is for multiple events with various Budget/Cost Centre Codes, then these must be completed in the breakdown section of the form against each cost.
Account Number/Sort Code	Only complete if bank details have changed or member is claiming for the first time. Put ' ' if there is a leading zero.
Mileage Rate	A maximum of 33p. 2p for first additional passenger and 1p for all other passengers. If claiming for passengers and multiple rates apply, you must manually enter the rate and the mileage in the last two Mileage Amount cells at the bottom of the sheet, so it can be calculated manually.

### Transactions Breakdown Section

Field	Description
Date	As per the transaction/invoice date or date of travel.
Description of Expenses	Purpose of the claim, giving full description of any sundry items.
Expenditure Category/Expenditure Description	Only complete if claiming from multiple budgets, otherwise the Budget/Cost Centre Code will suffice. From the dropdown lists, select the Expenditure Category / Expenditure Description for each cost. If incomplete by member, the authoriser must enter the budget code before submitting the claim to finance for payment.
Cost Centre Category	This must be provided so expenditures can be allocated to the correct cost centre / team code. If Budget/Cost Centre Code is completed above, then this does not need to be completed unless expenditures should be allocated to multiple cost centres.
Business Mileage	The number of mileage whilst on Prospect business.
Mileage Amount	This is automatically calculated (unless manually completed) based on the mileage rate and the business mileage entered, except for the last two rows where claim can be manually entered for passengers.
Other Travel	All travels costs. Please separately record plane and rail travel where possible.
Subsistence	All costs relating to meals and accommodations.
Sundries Items	Any other costs that do not fall under travel and subsistence.
Budget Code	This will automatically be completed (unless manually completed) based on the Expenditure Category/Expenditure Description selected.
Cost Centre	This will automatically be completed (unless manually completed) based on the Cost Centre Category selected.
Total	This sums up the totals for the £ amount in each row (unless manually completed).

## Authorisation Section

Field	Description
Signature of Claimant	As per description. Must be signed for claim to be paid.
Authorised By	The signature of the person authorising the claim. If authorising by email, please state the total you are approving in the email and who the claim is for.
Name of Authoriser	As per description
Position of Authoriser	Only required if authorised by branch treasurers.
Date	The date the expense form is signed by both the claimant and authoriser.
Total Being Claimed	As per description.