



Introduction

1. GBWR funding comes principally from grants, sponsorship and charitable donations for the sole purpose of meeting GBWR's charitable objectives. Against this background it is essential that we use our finances wisely and that we are able to demonstrate good governance to our donors, partners and Members. This document sets out the GBWR policy on claiming expenses against GBWR budgets. It is to be strictly adhered to.

Travel

2. GBWR will reimburse staff for expenditure on travel and subsistence (T&S) that is incurred in the course of conducting GBWR business. Staff are responsible for ensuring that no unnecessary costs are incurred and that GBWR receives good value for money (VFM). In the case of doubt as to how the rules apply in specific cases, advice should be sought from the CEO before expenditure is committed. In the case of the CEO, advice should be sought from the Chairman.
3. The nature of GBWR's business is such that the Management team and the membership are widely geographically dispersed and this presents a particular challenge for ensuring business efficiency. The first question you should ask is 'Do I need to travel?'. Often we can be smarter about our methods of communication and we need to maximise electronic and other forms as much as possible. It is however important that the Management team in particular are available in person to meet with partners, donors and members and you should focus on when and how to travel. In particular, maximise your time and the value of expenditure by including multiple tasks – consider who else you need to see in the area you are visiting and combine where possible.
4. Train. The train is often an efficient way of travelling and if you book ahead and can be flexible you can often get very reasonable deals. The expectation is that normally you will travel in Standard Class. Where 1st class tickets can be purchased in advance and at a cost less than the normal standard fare it may be used for journeys in excess of 3 hours to enable work to be undertaken. In other cases, where there is a strong business justification for 1st Class it may be used but should be cleared by line managers or in the case of the Management team, the CEO and explained by way of a note on the expense claim.
5. Taxi. Journeys should generally be made by public transport. Taxi fares may be claimed where no suitable public transport is available, where travelling in an unknown locality, where heavy baggage or equipment is being carried or where time efficiency is critical.
6. Taxis will also be reimbursed to and from home where the journey is either before 0700 or after 2100 and alternative transport is not available. Also a taxi may be used to and from railway or bus stations where the cost of parking a private car or concern for the car's security makes it sensible to do so.
7. Hire Cars. It is permissible to hire cars where it is the most cost-effective means of meeting business requirements. The cost of the car hire will be reimbursed along with the actual cost of fuel.



8. Personal Car. GBWR personnel may use their own personal cars for travel but are responsible for ensuring that such vehicles meet all the requirements of the law. Individuals are responsible for ensuring that they have appropriate insurance cover if they use their personal vehicle for GBWR business. A rate of 40p per mile will be payable for duty travel. Claimants are to provide evidence of the number of miles undertaken which should be by the most direct route.

Subsistence

9. Subsistence will be paid for periods away from home at the following rates:

Period of Absence	
More than 5 hours & no official food provided = snack/breakfast	£5
More than 8 hours & no official food provided = lunch	£10
More than 12 hours & no official food provided = dinner	£25
More than 24 hours & where breakfast included in accommodation tariff	£30
Note: Period of absence calculated on actual time of absence based on departure time from home and time arrived back	

Overnight Expenses

10. Overnight expenses will be paid where staff cannot reasonably be expected to make a return journey home due to business commitments. Repayment will be based on the cost of overnight accommodation on a bed and breakfast basis paid on actual expenses up to a ceiling of:

London	£140 per night
Elsewhere	£100 per night

Personnel should always seek to make use of concessionary rates such as those GBWR can make use of through the RFU.

Alcohol

11. Reimbursement will not normally be made for alcohol.

Receipts

12. Receipts for expenditure incurred are always to be obtained and forwarded to support any claim. In the absence of a receipt, only in exceptional circumstances will an expense claim be



approved for payment and in all cases the CEO is to be consulted. The responsibility for the accuracy of a claim rests with the claimant and where appropriate the line manager.

Entertainment

13. There may be occasions where it is appropriate to provide entertainment to partners or potential partners e.g. sponsors. For example, a business meeting where breakfast, lunch or dinner is a feature. Authority is only given to the Chairman, Trustees and Management Board to entertain. Where entertainment is considered appropriate, discretion is to be used and the subsistence rates provided at paragraph 9 above should act as a guide for expenditure per person. Proposals to entertain more than two people on any one occasion are to be authorised in advance by the CEO. Likewise, any proposal to entertain a person on more than one occasion in any 3 month period should be authorised in advance by the CEO. For similar circumstances where the CEO is the principal provider of entertainment, authorisation should be sought from the Chairman. In all cases where it is anticipated that the cost of entertainment will exceed £100 then prior approval is to be sought by the CEO or Chairman as appropriate by completion of the Hospitality Approval Form.



Where provision of hospitality is proposed, please complete this form and submit to the CEO for approval. In cases where the CEO is to be the provider of hospitality, please submit to the Chairman for approval.

Name of applicant	
Recipient(s) of proposed hospitality	
Date of last hospitality provision to named individual(s)	
Outline of proposed hospitality	
Justification for proposed hospitality	
Cost of proposed hospitality	
Date of proposed hospitality	
Signature of applicant	
Date of application	
Name / role of approver	
Signature of approver	
Date of approval	