Staff and Volunteer Expenses	
Reference: **FP02**	Effective date: 1 June 2012
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Last revision: 13 May 2022	Next revision due: May 2024

Introduction

Staff members and volunteers are entitled to claim expenses when engaged on company business.

Petty Cash

Most small expenses are dealt with through the issuing of petty cash in advance of expenditure taking place. Staff members must sign the petty cash form to acknowledge receipt of petty cash and return any change and receipts to the petty cash holder. All petty cash reserves must be reconciled monthly. See FP03 Cash Handling & Petty Cash for details.

Expenses

Where an individual has spent their own money while engaged in company business, they are entitled to have it refunded. Expense claims are made using the expense claim form and approved by the line manager or budget holder.

Approved claims below £20 in value can be claimed through the petty cash. Those over £20 are paid through the online banking system usually with the next payment run. The deadline for submitting a claim for expenses is 1 month after the date of expenditure.

Staff members are expected to keep expenses claimed to a minimum. Only expenditure actually and necessarily incurred when engaged on official duties will be reimbursed. The organisation may refuse to meet any unreasonable expenses or those which could reasonably have been avoided.

Expense claims can be submitted by members of staff and volunteers on company business. Any claim for expenses must be fully supported by receipts detailing the purchase or service rendered (VAT receipts where applicable). All receipts must be submitted together with the expense request.

Non-employee expenses are paid in cash (under £50) or using a bank transfer (via BACS) in line with the normal payment procedures (see FP07 Bank Payments). In exceptional circumstances payment may be made by cheque. All first-time non-employee expense claims must include full details of the claimant's bank account details to allow payment to be processed.

Administrative procedures

All expenses now must be submitted through Approval max and approved by the relevant line managers and the finance department. Claims must indicate clearly against which project budget they are being allocated.

The relevant supporting receipts needs to be submitted together with the expenses request. If supporting receipts are missing, further investigation of the claim will be required prior to processing and payment may be refused.

Authority and Responsibilities

Submission and gaining authority for the claim is the responsibility of the claimant. It is the responsibility of the Finance Assistant to check and process all the forms.

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Guidelines for reasonable expenses

The following offers guidance on what are considered reasonable expenses. In exceptional circumstances or where there is a clear business need, these guidelines may be exceeded. Prior authorisation must be obtained from a senior manager (see FP01 for a current list) before committing to expenditure above these levels. The guidance applies to all employees, regardless of grade. All claims must be for the actual amount spent supported by receipts – these guidelines do not represent an allowance.

Note that expense claims in excess of the guidelines may be classed as a taxable benefit by Inland Revenue and become liable to income tax. It is the responsibility of the employee to ensure they file a tax return in this case.

Travel

Standard class travel is expected in all cases. Whenever possible, travel should be booked in advance in order to maximise the efficiency of purchases. As a general rule, public transport should be used rather than taxis unless the number of passengers makes them more cost efficient.

Taxis may be used in exceptional circumstances, for example where large amounts of luggage are being moved, when public transport is not available or where the saving of time is significant and important. Receipts detailing the date and journey must be obtained to support a claim.

Business mileage can only be claimed for transporting goods to the sites. Claiming for mileage to Hartcliffe Farm is not allowed. This is only possible if materials need to be transported to the site.

A decision to use a private car for a journey should only be taken after consideration of:

- The nature of the journey and any savings in time

- The adequacy of public transport facilities; and

- The cost, including additional subsistence costs, of other means of travel.

    A standard rate mileage allowance, set by Inland Revenue, is payable for all journeys by private car. The car must be covered by insurance with the policy permitting the use of the vehicle by the policyholder for business. This rate covers the price of petrol and wear and tear of the vehicle.

    The current mileage rates are

From 2011/12 onwards	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

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The number of miles to be claimed must be calculated from the farm post codes to and from the destination you are travelling and stating this clearly on the expenses form. Online services such as the 'RAC Fuel claim calculator' should be used to provide evidence to support your claim.

A hire car should only be used only if this method proves more effective in cost and time. Mileage cannot be claimed, but petrol, and other motoring fees such as parking and tolls can be claimed if required for the journey.

Under no circumstances can claims be made for fines incurred because of parking or other motoring offences while on company business.

Accommodation

All employees are entitled to their own room in a hotel of reasonable standard when overnight stays outside Bristol are required. No payment can be made to employees who stay with friends or family when working away. The maximum amount that can be claimed for reimbursement is within London £100, elsewhere £80.

Lunch

Where employees are working off site it would normally be expected that they provide for their own lunch. Lunches will not normally be provided for meetings conducted on site with only employees and volunteers. Occasional exceptions may be made for extended (eg whole day) training sessions that involve large numbers of staff. Consideration must be given as to whether such provision could be classed as a taxable benefit.

Where the Farm is hosting external visitors for meetings that span the lunch period (12-2pm) it is allowed to provide lunch for those employees essential to the meeting and the guests. This should normally be arranged through the café, but may be a lunch offsite if the café is closed.

Dinner

Where employees are working off site for a period of more than 8 hours and after 7pm they may claim up to £20 for an evening meal. Where the Farm is hosting external visitors for dinner a maximum of £40 per head should be observed. Consumption of small quantities of alcohol is allowed where it is part of the meal (for example a pint of beer or a glass of wine) so long as it does not interfere with an employee's ability to perform their work.

Other refreshments

Where there is an external party present at a meeting, buying light refreshments (eg hot drinks, biscuits) is an allowable expense. For meetings only involving staff members expenditure on refreshments will not be re-imbursed.

Other expenses

Other incidental costs such as project materials can only be claimed if the purchase was required urgently and authorised beforehand by the budget holder or their line manager. As a guideline, expenses are deemed only as travel and subsistence incurred on business. All other purchases must adhere to the purchasing and procurement policy (FP01).