



# AGCAS

The Association of Graduate  
Careers Advisory Services

## **AGCAS expenses policy and procedures**

### **General policy**

AGCAS will reimburse employees and volunteers for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business. Employees and volunteers should not be either financially disadvantaged or advantaged because of genuine operational expenses.

Volunteers in the context of this policy are any individuals undertaking previously agreed unpaid activities on behalf of AGCAS.

Individuals should endeavour to use the most cost effective and economic means of travel and/or accommodation at all times, taking into account both cost and time.

Individuals are responsible for the payment of all expenses they incur, with the exception of staff train travel.

### **Allowable expenses**

#### **Travel - UK**

AGCAS will reimburse the reasonable costs of amounts necessarily expended on travelling in the performance of the duties of the employment or tasks undertaken by volunteers.

Individuals should travel by the most cost-effective mode of transport taking into account journey time and the nature of the journey as well as the monetary cost.

#### **By individual's own car**

The mileage allowance is 45p per mile for the first 10,000 miles and 25 p per mile thereafter, regardless of the type of car. All reasonable and necessary parking fees, tolls and ferry charges incurred will also be reimbursed.

Where an individual uses their own vehicle, they should ensure that the vehicle is in good working order, fully insured for business use, taxed and MOTd and that the driver is covered by breakdown assistance.

It is the responsibility of AGCAS staff and volunteers to ensure they have the appropriate insurance cover in place.

## **By taxi**

Individuals are expected to use taxis only when strictly necessary and where it is cost effective to do so. Always obtain a receipt.

## **By tube, DLR (Docklands Light Railway), bus or tram**

Individuals should retain tickets where possible.

Individuals using Oystercards should provide copies of their online journey report identifying journeys undertaken on AGCAS business and the costs incurred. AGCAS will not pay to purchase an initial Oystercard.

## **By train**

Individuals should, as far as possible, travel standard class and should book their journeys sufficiently in advance to obtain the best possible prices. First class travel is acceptable if it more economical once food and other costs are taken into account. This should be agreed with the relevant AGCAS manager in advance.

If the train travel will cost more than £200 for a single journey, please agree with the relevant AGCAS manager in advance.

**AGCAS volunteers** - Individuals should retain all tickets and credit card vouchers.

**AGCAS staff** – train tickets should be booked through the AGCAS account with East Midlands trains (<https://emtbusinesstravel.evolvi.co.uk/>)

## **By plane**

Flights should, whenever possible, be booked sufficiently in advance to obtain the best possible prices. Air travel should be by economy class. All tickets and credit card vouchers should be retained.

## **Overnight accommodation - UK**

### **Hotel accommodation**

Should be booked in advance at the best possible rates which should not exceed £125 per night (£150 within the M25), including VAT. Any booking in excess of that amount will need to be approved by the relevant AGCAS manager prior to booking.

Individuals should take into account the location of the hotel as regards the cost of taxis, etc and the time required to travel to and from the hotel.

In all cases individuals should retain all invoices and/or receipts.

### **Subsistence - overnight absence - UK**

AGCAS will reimburse reasonable out of pocket expenses incurred by the employee or volunteer when it is necessary to stay away from home overnight on AGCAS business. This will include the following:

- hotel bills (see above)

- breakfast
- lunch, evening meal and beverages
- parking at hotel

In all cases individuals should retain all invoices and/or receipts.

### **Subsistence - no overnight absence - UK**

Individuals may claim for meals and beverages up to a maximum of £20 per day when travelling on AGCAS business.

In all cases individuals should retain all invoices and/or receipts.

### **Overseas trips**

The rules above apply to overseas travel as well as UK travel. However, in some cases, it may be necessary to allow higher limits for accommodation and subsistence costs, subject to approval from your manager or from the AGCAS Executive Director if you are a volunteer and are travelling on behalf of the Association. The intention is that the individual should be able to obtain accommodation and meals of an equivalent standard to that available to them in the UK.

Air travel should be by economy class.

Individuals are covered by AGCAS travel insurance but should confirm the details of the trip with the Finance and Operations Manager and receive the policy details.

Where expenses are incurred in the local currency, the claim for reimbursement should either be for the actual sterling amount debited to the individual's debit/credit card or, where paid in cash, should be converted at the rate applicable on that day.

In all cases individuals should retain all invoices and/or receipts.

Cash advances for overseas trips may be arranged in exceptional circumstances. Requests should be made to the Finance and Operations Manager.

### **Entertaining - business**

Individuals will be reimbursed reasonable entertainment costs for yourself and external guests where the guest is present for a business purpose and their attendance is judged likely to be beneficial to AGCAS and the achievement of its operational objectives. As a normal rule, expenditure per head should not exceed £25 at lunchtime or £50 in the evening.

Exceptions to this must be agreed in advance by your Line Manager or Executive Director in the case of volunteers. Gratuities will not be refunded unless included on an itemised bill as a service charge and not as an addition by the claimant. The cost of alcohol will be refunded but this must not be excessive and must be appropriate to the occasion.

Alcohol is not normally considered reasonable during the daytime.

The number of employee and volunteers for whom costs are incurred in providing hospitality to third parties needs to be reasonable with regard to the nature of the visitor and the purpose of the visit. As a general rule, the ratio of AGCAS representatives to guests should not exceed 3:1 – although it is recognised that there will be occasions when, for genuine business reasons, that this ratio is exceeded.

We must demonstrate to HMRC the business purpose of the entertainment. The expense claim must name the attendees (both AGCAS and external), the organisation which they represent and the purpose of the entertainment. If appropriate a note containing further information should be attached to the claim. You must ensure that such expenditure is clearly shown as entertainment and not for example, sundries or subsistence.

In all cases individuals should retain all invoices and/or receipts.

### **Entertaining – volunteers and staff**

The cost of entertaining other AGCAS members or staff is not reimbursable.

### **Procedure for making an expense claim**

Print off and complete the expenses claim form available online. Notes are attached to the form to provide further assistance.

Ensure all bills/receipts and debit/credit vouchers are numbered and attached to the form which should also show the items numbered accordingly to enable easy identification.

Ensure any overseas transactions in local currency are converted to sterling as noted above.

Employees need to sign the form and obtain signed approval from their manager. Volunteers claiming expenses should send through the completed claim and supporting documents to AGCAS Finance who will arrange for suitable authorisation before payment.

Forward the completed and signed form, with scanned copies of bills and vouchers attached, to: [finance@agcas.org.uk](mailto:finance@agcas.org.uk)

Or alternatively by post:

AGCAS Finance, Unit R8d, Riverside Building, Sheaf Bank Business Park, Prospect Road, Sheffield S2 3EN.

All claims must be made within 3 months of incurring the expense or they could be refused.

## **Reimbursement to volunteer/employee**

Finance will endeavour to process claims for inclusion in the next available payment run following receipt and approval of the expense claim.

**This policy should be viewed in conjunction with the: Delegated Responsibility Policy, and for employees the AGCAS staff policies on Citrus HR**

**Board approved Policy: June 2019**

**Date of next review: June 2022**

**Policy Owner: Gavin Arno, Finance and Operations Manager**