

## Introduction

- a) These guidelines must be used by all persons working on AUA business to enable them to complete expense claim forms. It also provides guidance for authorised signatories on the approval of expense claims.
- b) It is expected that the expense arrangements set out in this guide avoid the need to deduct tax from expense payments and it is not therefore usually necessary for you to declare them on your own tax return.
- c) AUA reserves the right to make changes to these guidelines from time to time and any amendments will be circulated to relevant parties.
- d) Expenses claims must be submitted to the AUA Office within 30 days of the activity. Claims submitted after this date will not be reimbursed.

## What can you claim?

- a) This document is concerned with the process of reimbursing the cost of expenses “wholly, necessarily and exclusively” incurred whilst on AUA business. This is based on HM Revenue and Customs’ rules concerning business expenses.
- b) Expenses may include those related to travel, whether to a conference, a course, a meeting, or any other “business” trips. In addition to actual travel costs, some expenses directly associated with a journey may also be reclaimed e.g. accommodation, subsistence.
- c) If anticipated expenditure is more than £200 (including travel costs), approval must be sought from the Office in advance of the purchase being made.
- d) AUA will not normally reimburse travel / other claims for non-attendance at events / AUA business meetings.
- e) If your circumstances fall outside the scope of these guidelines, please contact the AUA office before incurring any expenses.

## Receipts

- a) Original receipts are always required for accommodation, travel fares, subsistence, hospitality and any other items claimed.

## Train fares

- a) Rail travel must normally be by standard class, and tickets must normally be bought in advance, to minimise costs.

## Air flights

- a) Air travel must be by economy class, and discount airlines must be used whenever possible. Tickets must be bought well in advance to minimise costs.

## Taxi fares

- a) Public transport must be used wherever possible. If a taxi is vital to a journey, the taxi fares can be recovered by an expenses claim. Full journey details must be recorded, stating both start and finish points and the reason for the journey. Receipts must be obtained.

## Travel by private car

We will pay mileage claims @ 45p per mile up to a maximum of 100 miles per round trip. Mileage above 100 miles must be approved in advance by AUA Office; otherwise, the journey cost will be reimbursed at the

same rate as a standard saver return rail fare.

- a) A mileage allowance will only be reimbursed if you use your own vehicle for business journeys.
- b) Full journey details must be included in the claim in order to allow proper and complete checking of the journey. Claims will be adjusted accordingly.

#### **Car parking, tolls and tunnel fees**

- a) Car parking charges incurred whilst on business journeys can be recovered. Tickets must be retained.
- b) Parking tickets and other charges arising from illegal or inappropriate parking cannot be claimed. The charge must be paid by the individual.
- c) Tolls and tunnel fees may be recovered. Receipts or tickets must be retained.

#### **Accommodation and meals**

- a) Accommodation will normally only be booked where meetings starting before 10.30am and/or finish after 7pm.
- b) Accommodation can be claimed at the following rates: up to £85 outside of London, up to £120 in London. Approval from the AUA Office is required for expenditure above these rates.
- c) The AUA will not reimburse charges for items such as hotel bar bills, telephone calls (except on AUA business).
- d) You must always obtain a bill or receipt at the time of checking out of a hotel even if it has been pre-paid.
- e) Claims for alcohol will not be reimbursed.

Subsistence Rates of not more than the following can be claimed: £10 for breakfast or lunch or snacks and hot drinks – where these are not provided during the event / business day, £20 dinner (only if staying overnight)

#### **Entertainment and hospitality**

Only paid in respect of planned and approved hospitality

- a) Receipts must be obtained for all expenditure incurred in respect of hospitality and included when a claim form is submitted to the AUA Office.
- b) Service charges automatically included in a bill may be reclaimed and reimbursed tax-free. Tips and similar gratuities up to 10 per cent of the bill are also eligible for reimbursement.
- c) Claims for alcohol will not be reimbursed.