

GUIDE TO REIMBURSEMENT OF EXPENSES FOR STAFF, COUNCIL, COMMITTEE MEMBERS, EXAMINERS AND OTHERS WORKING ON THE LI'S BEHALF

1. It is the LI's policy that staff and volunteers should not be out of pocket as a result of their work on LI's behalf, and all **reasonable** expenses will be reimbursed. To comply with Inland Revenue requirements, and to limit the possibility of any tax liability falling on anyone, all expenditure must be:
 - ***wholly, necessarily and exclusively incurred in undertaking LI duties***
 - ***reimbursement on a 'no loss no gain basis'***
 - ***Supported by receipts. PLEASE OBTAIN A VAT RECEIPT FOR ACCOMMODATION, SUBSISTENCE AND ENTERTAINMENT CLAIMS. A CREDIT CARD RECEIPT ALONE IS NOT SUFFICIENT FOR THE LI's VAT ACCOUNTING. If for any reason a receipt is not available, a written justification is required.***
2. The following details the items which, as a general rule, LI will reimburse. If you wish to claim for reimbursement for items not on the list, you should seek approval in advance. LI reserves the right to reject claims for items not listed or given prior approval.
3. Staff and volunteers carrying out work on behalf of the LI are covered by the LI's insurance, except for motor insurance, which must be held by the claimant.
4. **All claims should be submitted electronically, to: finance@landscapeinstitute.org, with pdf or equivalent attachments of the associated receipts. Hardcopies are not required unless specifically requested by the LI.**

You May Claim:

TRAVEL: Proof of purchase is required for travel (except per-mile claims). VAT receipts are not required for travel claims as VAT does not apply to travel.

TRAIN: Second class rail fares. Where possible, and in all cases where a meeting or event has been booked with more than a week's notice, cheaper tickets booked in advance should be used.

TAXIS: Taxi fares may only be claimed where they can be justified by geography, or speed, or where the price is comparable to or cheaper than, a comparable second class train ticket, or for personal safety issues (eg: late night travel to/from a station).

CAR MILEAGE: you may claim 45p per mile for use of your own car. This is intended to cover all of the costs of using your car, including car tax, insurance, maintenance, depreciation and fuel. Car mileage may be claimed only where public transport is unavailable, impractical due to equipment or difficulty of a journey by public transport, or public transport is more costly than travelling by car. ***Staff members must submit in advance a copy of their motor insurance certificate showing that they are insured for business use.***

CYCLE MILEAGE: you may claim 15p per mile.

FLIGHTS: Economy flights. Within the UK may only be claimed when any other mode of transport would make attendance impossible.

ACCOMMODATION: you may claim a maximum of £135 (£150 inclusive of breakfast) for a hotel stay in central London and up to £90 (£105 inclusive of breakfast) elsewhere. A further £2 per night may be claimed to cover telephone calls where this is itemised on your hotel bill. Please consider the option of asking Secretariat to make bookings and paying on your behalf in advance. ALWAYS ASK FOR A VAT RECEIPT FOR YOUR STAY AND SUBMIT THE VAT RECEIPT WITH YOUR CLAIM FOR RE-IMBURSEMENT FROM THE LI.

'Granny rate': If LI business requires an overnight stay, but you will be staying with friends or family, you may claim a 'granny rate' up to £30 per night, at your discretion. A receipt is not required for 'Granny Rate' claims.

SUBSISTENCE: Claims may only be made where refreshments are not provided at the event attended.

- **Up to 6 hours:** a maximum of £5 may be claimed for refreshments during a daytime absence of up to six hours, where covered by appropriate receipts. Up to a further £15 may be claimed where your absence includes a significant part of the evening, supported by receipts.
- **Overnight:** up to £25 may be claimed for a 24 hour period involving an overnight stay. An additional £5 may be claimed where breakfast is not included in the hotel rate above and alternative arrangements are made, supported by receipts. The Institute **will not** reimburse any claims for alcohol except for hospitality as set out below.

ENTERTAINMENT: From time to time it may be necessary to provide hospitality for guests on behalf of the LI. This should not be claimed without the prior approval of the Chief Executive. Reimbursement will be made **on production of receipts** for entertainment expenses incurred when on genuine company business (including a reasonable amount for alcoholic drink). Any voluntary tips or gratuities not specified on the bill may be allowed up to a maximum of 15% of the total bill. It is difficult to state what is permissible but there are number of conditions that **will not be included:**

- The entertainment of personal friends or business acquaintances where there is not a specific business need or obligation to entertain them;
- The entertaining of members and/or employees of the Institute, other than on staff welfare grounds with the prior consent of the Chief Executive
- Entertaining occasions where no member, client, supplier or other business connection is present
- The entertaining of a spouse/partner, friends or relatives.

Where possible any hospitality should be approved beforehand by the Chief Executive. It is not possible to set a limit on expenditure, but as a rule of thumb, no individual should have more than £30 spent on them at a single event and no individual should receive entertainment costing more than £120 in a year.

Expenses payments will be made only by BACS – please ensure that you complete the BACS Payment Details box of the Expenses Claim Form.

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