



WAGGGS

Expenses Policy

WAGGGS policies fall into three main categories.

Constitutional governance policies

Decided by the World Conference: handle fundamental issues of mission, vision, values, strategy and priorities of the Movement.

World Board governance policies

Decided by the World Board: handle the specific governance responsibilities of WAGGGS Global Team and provide guidance for the implementation of the strategy of the organisation. Putting into practice the overall policy and strategy of WAGGGS; connecting and integrating activities and services to achieve the mission, vision and strategy.

Functional policies

Decided by the World Board and/or Chief Executive, as appropriate: handle major functional operations, provide the next level of detail to guide the work and are developed by the relevant groups working in functional areas.

This is a: functional policy and it applies to: any individual who is entitled to claim reimbursement from WAGGGS to cover expenses incurred on WAGGGS business.

Previous version of volunteer expenses policy approved by the World Board October 2011

Previous version of the WAGGGS expenses policy approved by the World Board July 2013

This version approved by the World Board, July 2018 (W.Board 4790a)

Next update – no later than December 2020

For clarity, the version of this policy found on CascadeGo should be considered the correct version:

[CascadeGo](#)

1. POLICY STATEMENT

1.1 While working for WAGGGS, volunteers, staff and others might sometimes need to use their own money and then be reimbursed by WAGGGS. By having a comprehensive, transparent and consistent approach to expenses, WAGGGS will ensure that no individual is out of pocket as a result of this work, while at the same time ensuring WAGGGS does not incur any unnecessary costs.

2. BACKGROUND

2.1 This document applies to anyone in any country eligible to incur and submit expenses for reimbursement to WAGGGS, including but not limited to staff, trustees, volunteers, consultants, facilitators and candidates for employment. Throughout the rest of this policy, these groups will be covered by the term 'claimant.'

2.2 The budget holder is the person with the appropriate level of authority to approve expenditure as set out in the WAGGGS scheme of delegation.

2.3 The rest of this policy sets out the following information for those who incur expenses on WAGGGS business:

- Which expenses are eligible for reimbursement and which are not.
- The types of evidence (for example receipts) that are required as well as the expense claim form.
- Any other additional information that needs to be submitted with the expense claim form in order to facilitate the reimbursement
- Who needs to approve a claim in order for the expense to be reimbursed
- Where and when to submit expense claims and how long it will take to process, including the year-end deadline
- How to request a cash advance to cover legitimate expenses without the need for someone to use their own money and wait for reimbursement
- Currencies that can be received from and returned to the finance team as a cash advance

2.4 If advising any potential claimant that they are eligible to submit expenses, please ensure they are aware of the requirements of this policy. Being unaware of the requirements of this policy cannot be used as a reason to approve ineligible or incorrectly documented expenses.

2.5 Budget holders should ensure that potential claimants have seen and understood this policy before the claimant incurs any expenses.

2.6 Anyone who thinks that an authorised expense claim may have been approved in error (for example the amounts on the claim form not matching the total value of the receipts or by including ineligible items) should raise this with both the budget holder and the head of finance immediately.

2.7 If querying the expense is likely to delay its processing or affect the amount reimbursed, the budget holder should notify the claimant immediately, and indicate how long reimbursement is likely to take.

2.8 It remains ultimately the responsibility of the budget holder (or their line manager for the budget holder's own expenses) to make sure that any claim meets the conditions set out in this policy.

3. ALLOWABLE EXPENSES – WHAT CAN BE CLAIMED?

3.1 All expenses incurred by WAGGGS are paid using charitable funds. As such only expenses incurred in line with the charitable purpose of the organisation can be reimbursed.

- 3.2 As WAGGGS is a global organisation, it is not always possible to set specific limits or restrictions, as what is considered 'reasonable' in one country, may be considered very cheap, very expensive, or inappropriate in another.
- 3.3 However, as WAGGGS is headquartered in the UK, some of the sections below will include more detailed limits of what constitutes 'reasonable' in a UK context. For other countries, the equivalent 'reasonable' value would be that needed to buy something of similar quality, rather than a direct conversion in to the local currency¹.
- 3.4 In no case where a UK limit is stated below should the amount in another country be more than 50% greater than the UK value.
- 3.5 In this context, where there is not always a clearly defined limit, a good principle or test to use before incurring an expense or making a claim for reimbursement is to ask the question, "Could I justify this expense to a Girl Guide or Girl Scout group?"
- 3.6 WAGGGS will reimburse expenses that are incurred wholly, exclusively and necessarily in order to perform WAGGGS duties. Primarily these expenses will be travel, accommodation and subsistence (food and non-alcoholic drinks whilst travelling).
- 3.7 WAGGGS does not provide per diems under any circumstances, so all such incidentals will need to be claimed as expenses.

Rail, Plane and Ferry Travel

- 3.8 Please note that only standard-class travel will be reimbursed by WAGGGS. Premium economy, business-class and first-class travel are not eligible for reimbursement unless it can be demonstrated prior to purchase that this is cheaper than standard class travel.
- 3.9 All bookings must be made in line with 3.8 above and the current travel policy. Before booking a journey, the claimant should check with the budget holder or staff contact to see if a ticket can be booked more cheaply through WAGGGS' travel agent.
- 3.10 If not included in the price of a ticket, WAGGGS will also usually reimburse the cost of one item of checked luggage, unless more luggage is required to transport WAGGGS materials. In those cases, the full cost of checked luggage will be reimbursed.
- 3.11 In all cases, journeys should be booked at the earliest possible opportunity and by the cheapest practical route. If the cheapest route is for some reason not wholly practical, then those reasons should be provided in writing to the budget holder in advance of incurring the expense. It is up to the budget holder to decide whether the reason is acceptable.
- 3.12 If the budget holder does not agree, the claimant will be expected to bear the cost of the difference between the cheapest ticket and that actually bought. That is, WAGGGS will only reimburse the claimant the amount of the cheapest ticket.
- 3.13 This is also the case if a claimant chooses to travel by anything other than standard class (unless that is cheaper – see 3.8).

Car Travel

- 3.14 Any mileage incurred on WAGGGS business will be reimbursed as per the current rates, identified by the UK tax authority (HMRC):

¹ For example, if the lunch allowance in the UK is £20, then in one country, the direct cash equivalent to buy a meal of the same size may be slightly higher at £12, whereas in another country, the equivalent limit may be £5.

3.14.1 GBP0.45 / mile

3.14.2 EURO.32 / km.

3.15 Receipts for fuel will not be reimbursed, nor will any insurance or wear and tear related claims.

3.16 When necessary, parking charges will also be considered an allowable expense. If cheaper than alternative options, long-stay airport parking may also be allowed. If parking charges are likely to be incurred, approval for claiming the cost should be sought in advance from the relevant budget holder.

3.17 Tolls for roads, bridges and ferries will also be considered as an allowable expense.

Taxis (including cars used through apps such as Uber and Lyft).

3.18 In line with the travel policy, use of taxis is an option only if there is no practical, cheaper, safe alternative mode of transport.

3.19 Taxi fares will be reimbursed upon production of a receipt.

3.20 In the UK, the use of taxis will not be generally considered an allowable expense, as there are usually cheaper, equally safe and often equally efficient public transport options available. The only exceptions to this would be:

3.20.1 To transport WAGGGS materials that cannot be carried easily by one person

3.20.2 To travel to airports for flights departing a UK airport that mean passing through security before 8am or to travel from UK airports when a flight lands after 8pm. However, public transport may still be used after these times. Under all other circumstances, public transport alternatives should be used.²

3.20.3 If there is no other feasible way to get to meetings using public transport.

3.20.4 When needed to accommodate mobility or other medical needs.

3.20.5 When traveling with multiple people where the rate would be similar or cheaper to alternative transportation modes.

Visas

3.21 WAGGGS will reimburse the cost of any visas required for WAGGGS business. The type and duration of visa requested should be agreed with the appropriate budget holder in advance.

3.22 WAGGGS will also cover the costs of travel associated with obtaining a visa. This travel be within or to a neighbouring country. Travel and accommodation must be booked in line with the appropriate terms of this policy.

Meals

3.23 Meals are eligible for reimbursement when incurred while travelling on WAGGGS business away from the claimant's primary residence (for volunteers) or worksite (for staff), as per the travel policy.

3.24 In the UK, the maximum allowable expense for any meal is GBP20 and the maximum that can be claimed in one day is GBP45. This would include both food and drinks (though WAGGGS will not reimburse the cost of any alcohol purchased).

² For example, as well as being more than 90% cheaper than a taxi (£3.10 to £35), the Underground from Heathrow to Belsize Park (for the Olave Centre) is also on average no more than 20 minutes longer than a taxi.

- 3.25 In other countries, please use the guidance outlined in points 3.3 and 3.4 above for calculating the maximum.
- 3.26 Staff who are required by their line manager to work in the evening with colleagues (staff or volunteers) visiting from other countries, may incur and claim the same reimbursement of up to GBP20 (or local equivalent) for food and non-alcoholic drinks, with prior approval from their line manager.
- 3.27 If one claimant is submitting an expense for meals for multiple people, the claim must clearly indicate the names of the attendees, either on the expense claim form or receipt.

Accommodation

- 3.28 As with travel, it is generally preferable for WAGGGS to book accommodation. However, if this is not possible, then the claimant should book the cheapest, safest option available.

Travel Health

- 3.29 WAGGGS will reimburse the cost of any medication (for example anti-malaria tablets) or vaccinations required for travelling on WAGGGS business. Guidance on what medication is necessary can be sought from WAGGGS travel insurance guide: www.mylifeline.co.uk.
- 3.30 Insect repellents and mosquito nets would also be considered allowable expenses if required.
- 3.31 In locations where tap water may not be available or may be unsafe to drink, bottled water would be an allowable expense.

Communications

- 3.32 Any telephone bills incurred on WAGGGS business will be reimbursed on production of a valid receipt. If making calls while travelling outside the claimant's own country, if at all practical, a local SIM card should be used to make such calls.
- 3.33 Costs incurred for accessing the internet while on WAGGGS business may also be considered a legitimate expense, on production of a valid receipt / bill. If travelling on WAGGGS business, please first discuss this with the appropriate budget holder, as data access costs can be extremely high in some countries.

Stationery, Printing and Photocopying

- 3.34 If stationery is needed for WAGGGS business, usually this should be obtained from existing WAGGGS supplies. If this is not possible (for example the claimant is travelling or it is cheaper to buy in the claimant's own country), then purchase of stationery is permitted. Similarly, if it is not possible to use WAGGGS' postage system, an individual can claim the cost of postage from WAGGGS.
- 3.35 The costs of printing and photocopying incurred on WAGGGS business would also be covered if this cannot be done by WAGGGS directly.
- 3.36 Agreement in principle about expenses in this area should be reached between the claimant and budget holder before any expense is incurred.

Tips and Gratuities

- 3.37 Service charges added to bills are considered an allowable expense. Tips are an additional payment that are technically discretionary. As a result, many charities do not permit reimbursement of tips. However, as a global organisation, WAGGGS acknowledges that in many countries and cultures, tipping is seen as an integral part of paying for services. In recognition of this, tips of up to 10% of value of a bill or receipt for services may be reimbursed by WAGGGS.

Childcare Arrangements

3.38 In line with WAGGGS' childcare policies for staff and volunteers, some childcare costs can be reimbursed. These should be agreed with the budget holder before the specific expenses are incurred.

4. NON-ALLOWABLE EXPENSES – WHAT CANNOT BE CLAIMED?

4.1 The following expenses cannot be considered within the organisation's charitable purpose and as such are not eligible for reimbursement:

Travel

4.2 No first-class or business class travel is an allowable expense, unless it can be demonstrated prior to purchase that this is cheaper than standard class travel.

4.3 Travel on WAGGGS business is covered by the WAGGGS insurance policy. As a result, WAGGGS will not reimburse purchase of other travel insurance policies.

Alcohol

4.4 Alcohol is not eligible for reimbursement under any circumstances. For clarity, alcohol may be provided at certain WAGGGS events (for example fundraising dinners). However, it is not expected that this would be purchased using the personal money of staff or volunteers, and therefore sits outside the remit of this policy.

Fines and Violations

4.5 No fines incurred as a result of legal violations will be reimbursed. This includes, but is not limited to, parking fines, traffic or speeding violations.

Taxis in the UK

4.6 Apart from the exception outlined in section 3 above, the use of taxis in the UK will not be considered an allowable expense.

Gifts and Hospitality

4.7 Before purchasing any gifts on behalf of WAGGGS, please consult the gift and hospitality policy. Only gifts bought in line with that policy will be eligible for reimbursement.

Travel between home and the office

4.8 Travel by staff members from their home to their primary worksite are not eligible for reimbursement, in line with HMRC guidance.

Travel, meals and accommodation

4.9 When travel, meals and or accommodation have been arranged and paid for by WAGGGS, any additional arrangements made by a claimant – for example going to a different restaurant – will not usually be eligible for reimbursement. However, if a booking is missed as a result of WAGGGS business – for example a meeting being delayed – then alternative arrangements may be made. These circumstances should be avoided if at all possible, for example by postponing further discussion.

Personal expenditure on WAGGGS credit cards

4.10 The WAGGGS issued credit card is for use for business related expenditure. Therefore, no personal expenditure is allowed on a company credit card, unless with the prior approval from the director of Corporate Services. Please also refer to the WAGGGS credit card policy.

4.11 Any unauthorised personal expenditure or other misuse of the credit card will be grounds for disciplinary action, including the withdrawal of use of the credit card.

Areas of uncertainty about allowable expenses

- 4.12 If there is any concern about what is or is not an allowable expense, guidance should be sought from the head of finance or the director of Corporate Services.
- 4.13 If there is a disagreement between WAGGGS and the claimant about what is reimbursed, please see the next section.

5. WHO CAN APPROVE MY EXPENSE CLAIM?

- 5.1 Prior to expenses being incurred, approval in principle for the amount of the expense must be received from the budget holder/line manager.
- 5.2 The budget holder/line manager will be aware if any additional approvals are needed before the expense can be incurred. These are likely to be included in the WAGGGS financial scheme of delegation – appendix A.
- 5.3 Once the expense has been incurred and is ready for submission for reimbursement the expense claim must be authorised by the budget holder/line manager (see section six below).
- 5.4 If the expenses have been incurred by a budget holder then they must be approved by the budget holder's line manager.
- 5.5 Expenses incurred by directors must be approved by the CEO.
- 5.6 Expenses incurred by the CEO must be approved by the Chair of the World Board.
- 5.7 All World Board members as trustees must submit all personal expense claims that they make (even if the expense relates to non-World Board WAGGGS business, e.g. Regional Committee activity) to the head of governance, as the England & Wales Charity Commission requires reporting of trustee expenses separately.
- 5.8 The CEO will then authorise World Board members' expenses that are incurred in line with this policy.
- 5.9 Expenses incurred by the Chair of the World Board must be approved by the Treasurer and the CEO.
- 5.10 Expenses incurred by non-World Board volunteers must be approved by the appropriate budget holder (though the claimant may not necessarily submit the expenses directly to the budget holder – see section six below).
- 5.11 The budget holder authorising claims must be satisfied that the journeys/meetings were properly authorised and agreed, that the expenses were properly and necessarily incurred. If the budget holder is not satisfied, then the claim should be rejected.
- 5.12 If a claim is rejected, the claimant should be informed in writing of the reasons for rejection.
- 5.13 A claimant may appeal this decision within one month, in writing to the director of Corporate Services and World Board Treasurer. The joint decision of the World Board Treasurer and director of Corporate Services should be made and communicated in writing to the claimant, budget holder and line manager within ten working days of receipt of the appeal.
- 5.14 If the claimant or budget holder is dissatisfied with the joint decision of the World Board Treasurer and director of Corporate Services, they may then (and only then) appeal in writing within ten working days to the World Board Chair and CEO. The joint decision of the World Board Chair and CEO should be made and communicated in writing to the claimant, budget holder and line manager within ten working days of receipt of the appeal. The joint decision of the World Board Chair and CEO is final.

6. WHAT DO I NEED TO SUBMIT WITH MY EXPENSE CLAIM?

6.1 All personal expense claims must be made using the expense claim form. Instructions are included with the form. This form is available from CascadeGo for staff or from a volunteer's staff contact. Once completed, the form should be submitted along with the appropriate receipts.

Receipts

- 6.2 Bank and credit card statements will not be accepted as evidence of expenses, nor will debit or credit card receipts. Expenses will only usually be eligible for reimbursement if a detailed original or scanned receipt or invoice is submitted indicating exactly what was purchased. See 6.4 below for exceptions.
- 6.3 If the expense was incurred in the UK or the EU then a receipt that details Value Added Tax (VAT) must be provided if VAT was charged. This is because WAGGGS is eligible to reclaim VAT paid, but only if in possession of a receipt indicating the amount of VAT paid.
- 6.4 It is understood that in some countries, the issuing of receipts is not always common practice, particularly for smaller expenses. Sometimes receipts also get accidentally damaged or lost. In such cases, the following applies:
- 6.4.1 Claims for individual unreceipted items up to GBP5 (five pounds) may be approved at the budget holder's discretion.
 - 6.4.2 For unreceipted expenses above GBP5 and less than GBP25 approval is at the discretion of the appropriate director.
 - 6.4.3 All unreceipted expenses above GBP25 may be approved at the discretion of the CEO.
- 6.5 While it is not possible to provide detailed guidance for every scenario, please find below some common expense categories and the back-up required to be eligible for reimbursement.

Food and beverages

- 6.5.1 Credit card payment receipts are not acceptable – only the detailed receipt from the hotel, restaurant, etc. indicating exactly what was purchased can be submitted for reimbursement.
- 6.5.2 If submitting a receipt for a meal for more than one person please include the names of all attendees on the expense claim form or receipt.
- 6.5.3 Any charges on a hotel bill for food and beverages will not be reimbursed unless accompanied by a detailed receipt indicating exactly what was purchased.

Accommodation

- 6.5.4 Invoice / bill from the hotel detailing the charges incurred.

Air travel

- 6.5.5 An invoice, e-mail, receipt or other third-party back-up that clearly identifies the cost of the ticket and the full itinerary, including the names or three-letter identifiers of the airports included in the journey.
- 6.5.6 Whenever possible please also submit the boarding passes as proof of travel. Some donors such as the EU insist on this type of evidence if their grant is to cover this type of expenditure.

Train travel

- 6.5.7 An invoice, e-mail, receipt or other third-party back-up that clearly identifies the cost of the ticket, the originating location, the final destination and the date(s) of travel.
- 6.5.8 Whenever possible please also submit the ticket itself as proof of travel.

Car Travel

- 6.5.9 Include the start and end point of the car journey as well as the total distance travelled on an expense claim form in order to calculate the cost of the mileage. The calculation of mileage should be done by the claimant, using [Google Maps](https://www.google.com/maps).

Conference or convention registration:

6.5.10 A copy of the registration form, clearly indicating the amount paid to attend.

6.5.11 Whenever possible please also submit the badge or other identification issued at the event as proof of actual attendance.

General receipts

6.5.12 Any receipt issued directly indicating the amount paid.

7. WHERE AND WHEN SHOULD EXPENSES BE SUBMITTED?

7.1 The form should be completed by the claimant and submitted to the budget holder (as outlined in section four above) with all relevant receipts attached and relevant narrative information provided.

7.2 The budget holder should then include the appropriate coding and authorisations before submitting it to the finance team for processing. Either a paper or electronic copy of a fully completed expense form with associated documentation is acceptable.

7.3 If a non-staff member is making a claim but is unsure of the appropriate budget holder, they may send the claim to their regular staff contact who will pass on the claim to the appropriate staff member:

Budget holder (or staff contact)

World Bureau address (see the first page of this policy)

E-mail: firstname.surname@wagggs.org

Submission Deadlines

7.4 All expenses should be submitted to the budget holder within three (3) month of being incurred. Claims made after deadline will not be processed unless there are exceptional circumstances.

7.5 Claims submitted more than three (3) months after the date of to which any particular expense relate will need to be authorised by the line budget holder's director.

7.6 The budget holder should authorise the expense claim and submit it to the finance team within one week of receiving the claim. If this is not possible (for example due to annual leave), they should inform the claimant or make alternative arrangements in line with the scheme of delegation.

7.7 Once received by the finance team, the claim should be processed before the next payment run.

7.8 Usually, the claimant can expect repayment within one month of submission of a correctly completed claim with appropriate supporting documentation. If after this time they have not been reimbursed, they should contact the budget holder or their staff contact.³

7.9 Reimbursements will be paid through bank transfer. In certain rare cases, this may not be possible (for example when there are limits on international payments to specific countries or at some World Centres). In these situations, payments may be made in cash at the discretion of the budget holder in agreement with the head of finance.

7.10 WAGGGS will also bear the cost of bank charges associated with reimbursing expenses.

³ During 2018, we will move to a system whereby staff members' expense claims are reimbursed at the same time as monthly salaries are paid. This policy will be updated to reflect that change once it takes effect.

8. CASH ADVANCES

- 8.1 It may not always be possible for an individual to pay for something and then wait to be refunded at a later point. In such cases, the best option is to ask WAGGGS – through the budget holder or regular staff contact – to pay directly. For example, WAGGGS directly booking a flight or hotel accommodation.
- 8.2 If for some reason this is not possible, a cash advance can be requested. Any request can be authorised by the appropriate budget holder and processed by the finance team. A cash advance may be requested by a member of staff or volunteer if it would not be possible for them to incur an expense and be refunded at a later point.
- 8.3 The appropriate form can be found on CascadeGo or requested from the finance team (finance@waggs.org)
- 8.4 A cash advance can be made only to the person for whom it was authorised. Please do not pass cash on to other members of staff or volunteers, or use this cash to reimburse any expenses incurred by a third party without the prior agreement of the director of Corporate Services.
- 8.5 Advances of less than GBP50 can be requested in cash, and on the day required. Advances in other currencies, and for sterling requests of more than GBP50 require at least five working days' notification.
- 8.6 Requests for more than GBP50 will be done by bank transfer unless there are specific reasons why this may not be possible. Advances paid physically (not by bank transfer) will need to be authorised by the director of Corporate Services in addition to the budget holder.
- 8.7 Advances may be given in USD (United States dollars), EUR (euros), CHF (Swiss francs) or MXN (Mexican pesos) if there is cash in those currencies available. Indian rupees (INR) cannot be taken out of India, so advances in INR can only be given at Sangam.
- 8.8 Advances cannot be requested in any other currencies. If the currency requested is not available the advance will be given in GBP and should be exchanged during travel.
- 8.9 Money spent from an advance should be reconciled using the appropriate section of the expense claim form. Unspent advance should be returned in the same currency as was originally given.
- 8.10 If a cash advance or the appropriate receipts are not returned by a member of staff, WAGGGS reserves the right to deduct the outstanding amount from the staff member's salary.
- 8.11 If a cash advance or the appropriate receipts are not returned by a volunteer, this will be treated as a payment and considered taxable income by the UK tax authorities.
- 8.12 WAGGGS will reimburse all fees charged for currency exchange. Please include these charges on the associated expense claim form and include the appropriate receipt.

9. WHO SHOULD I CONTACT WITH ANY QUESTIONS?

- 9.1 The claimant should in the first instance contact either the budget holder or their regular staff contact about their expenses.
- 9.2 If the budget holder is unable to answer the question, the budget holder should contact the finance team for further clarification, finance@waggs.org
- 9.3 If anyone suspects any potential fraudulent or otherwise inappropriate behaviour in relation to expenses, please refer to the WAGGGS Whistleblowing Policy.