



World Water Safety

INTERNATIONAL LIFE SAVING FEDERATION

Gemeenteplein 26 – 3010 Leuven – Belgium
Tel: (32.16) 89.60.60 – E-mail: ils.hq@telenet.be - Web: www.ilsf.org

ILS POLICY – POL 09

ILS EXPENSE POLICY

OVERVIEW AND OBJECTIVES

This document provides guidelines and establishes procedures for persons incurring travel, entertainment and related expenses while on mission for the ILS.

ILS will reimburse all approved and reasonable expenditure incurred in undertaking the ILS related missions. This policy enables controlled reimbursement to take place and indicate the evidence and the authorisation required. Any attempt knowingly or falsely to claim expenses in breach of the ILS Expenses Policy will result in disciplinary action.

Amendments to the policy, procedures and expense levels are the responsibility of the Board of Directors, upon recommendation of the Finance Committee.

The objectives of ILS are to:

- Provide approved reimbursements.
- Control costs.
- Prevent fraud.
- Ensure that ILS complies with its tax and legal obligations.

It is the responsibility of the ILS to ensure that costs are controlled and that expenses are not extravagant. To set firm limits for every eventuality will always be difficult and will never suit every occasion or circumstance for expense reimbursement.

SUPPORTING EVIDENCE

An expense claim must be supported by original receipts, invoices or similar. Credit card items should be accompanied by an itemised receipt giving full details.

Each receipt or invoice should list:

- VAT registration number (if any).
- Description of goods/services supplied.
- The total charge, including VAT.
- Name and address of supplier.

- The date of supply.

In exceptional circumstances, the ILS may consider reimbursing minor claims for travel without the back-up receipt such as e.g. metro tickets that are retained as you pass through the ticket barrier. A full explanation is to be given why no receipt is available. This must be included on the expense claim.

OVERNIGHT ACCOMMODATION

Where possible, it will be expected that ILS use hotels where a group or corporate rate has been negotiated. If this is not possible, then a common-sense attitude to expense will be expected when making bookings.

Evening meals should be chosen from the fixed price (table d'hôte) menu or equivalent when available. The ILS does not wish to dictate a set limit on evening meals, but claims must be reasonable and ILS will not authorise any claims deemed to be extravagant.

If accommodation is planned with relatives or friends instead of at a hotel, an allowance of 25 Euro a night can be claimed. Receipts are not required in support of the claim, but the person must confirm that the overnight stay was necessary.

OVERNIGHT INCIDENTAL EXPENSES

When staying away from home overnight on mission for the ILS, it is recognised that persons will be likely to incur some expenses over and above the basic costs of bed and meals. The ILS will reimburse costs for drinks, newspapers and/or telephone calls, supported by receipt up to the current revenue limits, which are 10 Euro per night.

Costs for videos and any other entertainment are considered taxable and therefore the ILS will not reimburse such expenses.

Hotel bills would normally be expected to be paid by the person and claimed for reimbursement.

MEAL ALLOWANCE

When a member of staff is away from the office on ILS business but not staying away from home, and meets the following criteria, he/she can claim the reasonable excess over what he/she would normally spend.

- The claim must be backed up by a receipt.
- The person must be absent from the office for more than half the working day.
- The meal and the business location must be more than 10 km from home and the office.
- For Breakfast the journey must have commenced prior to 7.00 o'clock.

Where a person is on the ILS business but not staying away from home, the cost of an evening meal may be claimed against receipts if the following limits are met:

- There must be more than 10 km from office to home.
- The meal must be eaten after 7.30pm.
- The person must have been working away from home for more than 10 hours.

These are the reasonable limits set by the ILS for expense claims:

- Breakfast: 15 Euro with receipt.
- Lunch: 20 Euro with receipt.

- Evening meal working late away from the office: 25 Euro with receipt.
- Evening meal at hotel: Fixed price menu with receipt

BUSINESS AND STAFF ENTERTAINMENT

Every claim for entertaining must show the business purpose, where the event took place, plus the name, status of every person entertained. Receipts must be provided.

Where two or more ILS persons are engaged in entertaining which is chargeable to the ILS, then the most senior person present should settle the bill.

The ILS will reimburse all reasonable entertainment of customers/suppliers outside the ILS.

Any lunches provided in-house for the ILS are classified as staff entertaining and are taxable. Names of attendees should be recorded. The ILS will meet the tax liability arising from this benefit.

Business entertainment includes gifts and hospitality of any type.

When customers/suppliers stay at hotels as guests of the ILS, their accommodation and meals will be paid for by the ILS.

TRAVEL BY RAIL

Standard Class should be used for all journeys below three hours. First Class can be used for journeys more than three hours. Fast trains and international travel may be booked in business class.

TRAVEL BY AIR

Air travel should only be used when it is the most economical and practical method of travel. Whenever possible, flights should be booked well in advance to get discounted rates. The most cost-effective ticketing arrangements must be used. On routes where the ILS has a preferred supplier, that supplier should be used whenever possible.

All bookings for air flights should be booked in economy class. If 'low cost' airlines are available, they should preferably be used.

TRAVEL BY SEA

Sea travel will not normally be used where there is an alternative service by air. The use of short sea routes may be justified if due to disruption of air services or for any similar reason.

TRAVEL BY CAR

Home-Workplace commute by employees

Travel between home and permanent workplace. For the avoidance of doubt the ILS will normally only reimburse the excess business travel costs which relate to trips beyond the ordinary commute. In compliance with the local laws, a participation fee of 20 Eurocent per km will be provided to the employee for two home-workplace trips per day during the working days.

Mission for ILS

The travel distance should be covered by the most cost-effective mode of transport, considering journey time as well as monetary cost.

Where it is cost effective to make a business journey by car, a mileage allowance which provides full compensation for the use of the vehicle (including purchase, wear and tear, petrol, insurance, etc) is 40 Eurocent per km.

No travel can be undertaken for the ILS by a car that is not properly insured and in good driving condition.

No travel time compensation will be paid by the ILS. The ILS will not pay any fines about Road Traffic Act offences nor will the ILS reimburse car wash or valet costs.

When two or more persons are travelling together and one is the owner/leaser/renter of the car, that person will receive the mileage fee.

TRAVEL BY TAXI

Taxis can be used where it is cost effective to do so. The paid fare will be reimbursed.

FOREIGN CURRENCY

If foreign currency is required, it is often more convenient to obtain this from a currency exchange or ATM abroad. The ILS will reimburse all costs associated with this conversion on receipt of appropriate receipts or credit card statements.

OTHER TRAVEL-RELATED COSTS

Employees are expected to use their cars to and from the airport, unless parking fees would exceed the cost of a private taxi. In such case the mileage of 40 Eurocent per km is applicable.

Claims may be made for reimbursement of the cost (s) of applying for a visa for employees who are required to travel overseas on ILS business.

GIFTS

The cost of gifts is not normally reimbursable. In appropriate circumstances and at the discretion of the Secretary General, the reasonable cost of gifts made to employees will be reimbursed.

Gifts would be reimbursed in the following circumstances:

- On the occasion of an employee's wedding.
- On the occasion of the birth of an employee's child.
- For a bereavement.

Typically, the gift of flowers and a card would be appropriate. For clarification, gifts of cash or cash equivalents (i.e. vouchers) are not reimbursable.

TRAINING COURSES

Accommodation and transport in conjunction with training courses is subject to the same rules as for other business-related travel.

MEMBERSHIP OF PROFESSIONAL BODIES

The ILS will pay subscriptions to approved professional bodies on behalf of persons where a person is requested to take up membership by the ILS, in the interests of the ILS.

In some cases, subscriptions paid may be taxable and the person should be aware that he/she may bear the additional cost.

TELEPHONE/TELEFAX RELATED COSTS

When a private telephone is used for the ILS related calls, persons may claim the cost of these calls plus VAT quarterly, on submission of the telephone bill.

Where significant business is conducted by an employee, the ILS President and the ILS Secretary General, from a private address a separate business line can be installed and the bill can be addressed directly to the ILS. The ILS will in these circumstances pay the rental and all business calls plus VAT.

If business telephone calls are made from home or from a personal mobile phone the expense and VAT can be claimed. The claim must give details of the call, identify the business reason for making it and be accompanied by a copy of the appropriate page of an itemised telephone bill, on which the business call is highlighted.

INTERNET RELATED COSTS

Where significant business is conducted by an employee, the ILS President or the ILS Secretary General from a private address, 50 % of the internet bill can be addressed directly to the ILS.

PURCHASES OF EQUIPMENT

Subject to the Finance Committee's approval, various pieces of equipment, including IT equipment, may be purchased for persons' use at work and/or home.

When a person leaves or changes job, equipment must be returned to the ILS for redeployment.

CASH ADVANCES

Where cash advances are required, a person must gain authorisation from the ILS Secretary General. Advances should be used for the ILS business only and only one advance will be permitted at a time.

Advances must be settled within a reasonable time that may not extend beyond three months.

A cash advance must be cleared before an application is made for another cash or foreign currency advance. The ILS reserves the right to recover any outstanding advances from any monies due to the recipient.

CREDIT CARD FEES

The annual fee for a personal credit card to be used on the ILS business is not refundable by the ILS.

Policy approved by the Board of Directors on 02/02/2009 and on 03/09/2016.