



**BRITISH KENDO
ASSOCIATION**

TRAVEL & SUBSISTENCE (T&S) CODE

Updated 30/08/14

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1. INTRODUCTION

The principle in relation to expenses is that as a members' organisation, the British Kendo Association (the BKA) is reliant on the support it receives from its members, who should be neither out of pocket or enjoy any financial gain when working voluntarily on BKA-related activity. BKA members should be able to satisfy themselves that they could justify to a fellow member any claim they make for payment of expenses, if challenged.

The BKA has a responsibility to the members who finance its activities to ensure that expenditure on travel and subsistence is properly incurred, controlled and represents 'value for money'.

1.1. The Travel & Subsistence Code sets out the BKA's policies on:

- home to venue travel;
- travel by BKA officials (this term includes BKA members on authorised BKA business); and
- travel-related expenses and allowances.

1.2. The Code also provides guidance on the procedures by which BKA officials will be reimbursed the cost of those expenses incurred on BKA business and provides a statement of the rules, terms and conditions governing payment of such expenses.

1.3. Future amendments, and any periodic changes in rates of allowance, will be published in subsequent amendments to this Code and notified to BKA officials and members via email and the BKA website.

1.4. It is the policy of the BKA that individuals are reimbursed the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of official BKA duties.

1.5. Where possible, payments should normally be paid directly by the BKA to third parties, rather than borne as an out of pocket expense by individual BKA members. Where it is not reasonably possible for such payments to be made directly by the BKA, individuals are permitted to make payment themselves and, subject to the rules below, submit a claim for reimbursement.

1.6. In all cases claimants are expected both to minimise costs without impairing the efficiency of the BKA and to avoid any unnecessary cost to the BKA. Payments or claims which, in the opinion of the NC Chair, do not represent value for money may be rejected.

2. BKA POLICIES AND PRINCIPLES APPLYING TO T&S

General Policies & Principles

- 2.1. All expenditure on travel and expenses should provide, and demonstrate, value for money.
- 2.2. The BKA will only reimburse sums equal to the actual expenditure incurred.
- 2.3. Documentary evidence of costs incurred, or a written explanation as to the absence of such evidence, is required in support of all claims for reimbursement of expenses.
- 2.4. Where there is any doubt over entitlement to reimbursement or to allowances, members should refer the matter to the BKA's Treasurer for definitive advice. Such advice should normally be sought before any expenditure is committed.
- 2.5. Changes in rates of allowances will apply from the date specified at the time the change is announced by the BKA.
- 2.6. Except where a duly authorised official of the BKA (countersigned by the Treasurer) makes explicit written provision to the contrary, entitlements will cease when a BKA official (this term includes BKA members on official business for the purpose of this document) is no longer a member of the BKA.

Specific Policies In Respect of Travel-Related Expenses

- 2.7. The BKA will reimburse ancillary costs necessarily incurred as a result of official travel, including (but not limited to):
 - the cost of seat reservations when they are required;
 - the cost of a sleeping berth where travel is required to be overnight.

The Responsibilities of the BKA

- 2.8. The BKA is responsible for ensuring the reimbursement of expenses incurred by its members during the course of their official duties.
- 2.9. The BKA will ensure that properly evidenced and authorised claims for reimbursement will be processed and paid in reasonable time and according to the policies and principles of this Code.

The Responsibilities of BKA Officials

- 2.10. BKA officials are expected to organise their travel arrangements with due regard to achieving economy and good value for money.
 - 2.11. BKA officials must only claim those amounts properly due to them. To that end, claim forms require a formal declaration that the amounts claimed: are
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those that were actually incurred and/or due; are in strict accordance with the rules of the BKA; and that the expenses incurred were necessary for the performance of their official duties. Claiming monies to which there is no entitlement may, depending on the circumstances, constitute grounds for disciplinary and/or criminal action.

- 2.12. BKA officials must provide original documentary evidence (tickets, receipts etc) in support of any claim for reimbursement of business expenses or, where this is unavailable, provide an explanation as to the reason why evidence has not been included with their claim.
- 2.13. BKA officials should submit their claims for reimbursement promptly.

The Responsibilities of Budget Managers/Authorised Signatories (usually Bucho and NC Chair)

- 2.14. Budget Managers (usually the Bucho and NC Chair) have a general duty to ensure value for money, regularity and propriety in the management of BKA resources. Overall expenditure on travel and subsistence is controlled through delegated budgets. These arrangements should enable Budget Managers to keep under review both the need for official travel and the value for money achieved both generally and in specific cases.
- 2.15. Authorised signatories are required to approve expenses claims. The authorised signatory should satisfy themselves that the commitment or claim meets the standards required by this Code.

Authorisation of BKA Officials' T&S expenses

Subject to the restrictions identified below, authority to commit expenditure in respect of travel & subsistence is given to:

- The National Committee Chair; or
- An authorised signatory of the cost centre that will incur the cost.

In discharging this delegated authority the signatory authorising the commitment of expenditure will have regard to:

- the regularity and propriety of all expenditure incurred and the avoidance of waste and extravagance and the efficient use of all the BKA's resources; and
- The requirements of the BKA's T&S Code.

3. 'HOME TO VENUE' TRAVEL: BKA POLICY

The definition of 'venue' for the purposes of this Code is any place at which a BKA sponsored/organised/approved event is occurring or other event at which the BKA official is required to attend.

4. PLANNING & BOOKING TRAVEL

Planning Travel

General

- 4.1 BKA officials are responsible for planning their own travel with due regard for overall cost (travel, subsistence and associated expenses).
- 4.2 Public transport is one of the preferred options for travel for BKA officials, who are expected to identify and take advantage of any cheap facilities which may be available, where their use is consistent with the efficient and economic conduct of BKA business. For example cheap day returns, season tickets or special advance ticket offers where restrictions would not interfere with the objectives of the travel.
- 4.3 Use of a personal vehicle or hire car is also permitted.

Travel by Taxi

- 4.4 BKA funds are being used so personal convenience should not be a primary consideration, therefore taxis and similar expensive means of travel should only be considered where alternatives are impractical. Travel by taxi may generally be used;
 - where there is no suitable public transport (either generally or because of the time of day);
 - for reasons of personal safety;
 - if heavy luggage/equipment has to be transported; or
 - where it is cost effective.
- 4.5 BKA officials claiming reimbursement of taxi fares must obtain a receipt for the fare and attach it to the claim and give details of the journey undertaken and the reason for use of a taxi.

Class of Travel

- Standard, economy or tourist class travel should be used.

Rail, Air, Ferry or Coach Travel

- 4.6 BKA officials who hold a Railcard such as an Annual Gold Card may be eligible for a fare which includes the appropriate concession reduction. These cards should be used where possible to reduce expenditure. Wherever possible advance train tickets should be purchased. These are available up to 24 hours before the day of travel. As the dates of many meetings/seminars are known well in advance members are expected to take advantage of the financial benefits to the BKA of booking travel in advance. Full advantage should be taken of concessionary fares, cheap day tickets, and rail card options where appropriate.
- 4.7 Please note that, if purchasing tickets at a railway station, you should ask for a receipt at the time of purchase as many exit barriers retain tickets thus the only way of supporting the expenditure is to submit a receipt. When travelling by plane on BKA-related business it is expected that economy class, low cost airlines, promotional fares and similar offers will be used.
- 4.8 In signing and dating the form, the authorised signatory is **authorising the commitment of BKA budget funds to refunding the purchase of the ticket and should be satisfied that the journey was necessary and that the requirements of this Code have been met.** The authorised signatory should also insert the cost centre of the budget being used to fund the travel (the BKA Treasurer can advise as necessary).

Booking Self-Drive Hire Vehicles for Official Use

- 4.9 The use of self-drive hire vehicles is acceptable. The BKA will also fund the use of self-drive hire vehicles in the case of an emergency (e.g. where a member's private car breaks down while on BKA business) if there is no economic alternative and providing that licence and insurance requirements are met.
- 4.10 The BKA requires compliance with the following conditions:
- The BKA expects its members to act responsibly and within the law and will not pay for parking fines or other penalties. Such costs remain the responsibility of the driver of the hire vehicle. BKA officials should ensure that vehicles are returned in a satisfactory condition and that any loss or damage is reported to the rental company, copied to the Treasurer; and
 - The BKA will meet the costs of vehicle hire for official purposes only. If a BKA official uses the vehicle for private purposes during the period of hire the BKA will not bear any additional costs involved.

Booking Accommodation

- 4.11 Where possible you should travel on the day of your meeting/seminar without incurring overnight accommodation costs. Other than for centrally-organised events where accommodation is provided, BKA officials on official business will normally be responsible for making their own arrangements for accommodation. Bookings may be made directly with individual hotels or guest houses or through internet booking agencies.
- 4.12 Independent bookings by BKA officials will be subject to the vouched (ie supported by a hotel bill) Allowance limits for bed and breakfast accommodation (see [Annex B](#)). However, the limits may be waived where no suitable accommodation can be found. Expenses claims will still need to be supported by the hotel bill as well as by an explanation as to why the limit was exceeded.

5. TRAVELLING ON BKA BUSINESS: USE OF PRIVATE VEHICLES

General

- 5.1 There is no obligation on BKA officials to use private motor vehicles.
- 5.2 Where a BKA official uses a private vehicle for official travelling, the expenses actually and necessary incurred will be met by payment of a standard rate of mileage allowance as set out in [Annex A](#).
- 5.3 The rules for payment of motor mileage allowances continue to apply when:
- The BKA official travels on official business in a vehicle which they own but which is being driven by another person; or
 - The BKA official's vehicle is being used for official business but is being driven by another person in their absence (e.g. a car which is being used to collect a BKA official from an airport)

The above uses must be covered by the BKA official's car insurance policy.

- 5.4 It is the responsibility of individual BKA officials to ensure that a private vehicle used for official travel is maintained in a roadworthy condition.
- 5.5 Parking costs or road tolls incurred in the course of approved business travel may be claimed via the Expense Claim Form. Where tickets or receipts are available these should be attached to claims as proof.
- <http://uklonmb1/intranet/central/Finance/t&score.htm - TOP#TOP>
- 5.6 Financial penalties for motoring offences, including parking tickets, will not be borne by the BKA.

Definitions

- 5.7 A private 'motor vehicle', for the purpose of payment of motor mileage allowances, is a vehicle which is:
- registered in the name of the BKA official (owned outright or being purchased through a finance agreement); or
 - hired by the BKA official; or
 - registered in the name of the BKA official's spouse or partner provided that the insurance requirements in this chapter are met.

Insurance Requirements

- 5.8 If an insurance policy has an excess clause the BKA will not reimburse any amount which the BKA official may be called upon to pay as a result of the operation of the excess clause.

Standard Mileage Rate

- 5.9 Is detailed in [Annex A](#).

Passenger Supplement

- 5.10 A passenger supplement may be claimed for each official BKA passenger transported in the private motor vehicle. The rate of supplement is shown in [Annex A](#).

<http://uklonmb1/intranet/central/Finance/t&scode.htm> - TOP#TOP

Parking Expenses, Tolls and Ferries, etc.

- 5.11 The costs of parking fees (but not parking fines, towing fees or clamping charges which remain the responsibility of the vehicle owner), tolls, Congestion Zone charges and ferry charges related to the use of a private motor vehicle on official BKA business can be claimed for reimbursement. However, the charges must have been actually and necessarily incurred, and the claim must be supported with receipts for the expense where available.

6. SUBSISTENCE AND EXPENSES INCURRED WHEN TRAVELLING ON BKA BUSINESS

General

- a. Attention is drawn to the general policies and principles contained in [chapter 2](#) of this Code which must be applied by BKA officials when considering subsistence and incurring expenses in respect of their BKA business travel.

- b. Subsistence is not a form of remuneration; it is specifically a reimbursement for necessary additional expenditure.

Overnight Expenses

- c. BKA officials who are required to stay overnight away from their home address may claim:

- An evening meal (see [Annex B](#)); and
- the vouched (i.e. supported by invoices, bills and receipts) costs of:
 - accommodation (subject to the limits in [Annex B](#));
 - breakfast (if not included in the accommodation charge) up to a total cost of accommodation and breakfast equal to the limit in [Annex B](#);
 - travel to and from the overnight accommodation and the location being visited on BKA business; and
 - photocopying, telephone calls, faxes and similar expenses directly related to BKA official business.

- 6.5 Expenditure above the appropriate limits will be reimbursed only in exceptional circumstances for example where:

- The authorised signatory accepts that accommodation within these limits was not available within reasonable travelling distance of the place to be visited. Such claims must be endorsed by the authorised signatory in support of this.

- 6.6 Care should be taken when submitting claims for accommodation to ensure that certain items are excluded from the bill (e.g. newspapers, in-room entertainment, private telephone calls and room service charges). Sight of the bill received on check-out will be required in support of the claim for expenses (personal information such as credit card information or personal telephone numbers should be blacked out).

- 6.7 Overnight expenses are not payable if the BKA official:

- attends a residential training course, seminar, conference or similar gathering, for which the BKA meets all boarding and accommodation costs; or
- does not meet the cost of accommodation/evening meal from their own pocket; or

Day Meals Allowance

The current rates of DMA are set out in [Annex B](#). It covers periods of absence on BKA business of more than 5 hours.

<http://uklonmb1/intranet/central/Finance/t&scode.htm> - TOP#TOP

- 6.8 A DMA claim should not be made:
- where the refreshments/meal have been made at home or consumed at home; or
 - where a meal (of any kind) is provided during a visit.

7. CLAIMING EXPENSES

Timeliness of Claims

- 7.1 For reasons of good financial management and to enable accurate control of budgets, expenses claims must be submitted promptly, which means:
- As soon as possible, and not later than one month, after the visit.
- 7.2 Claims for expenses over one month old will still be honoured provided the following conditions are met:
- Funding is still available for the claim;
 - Original receipts or supporting documentation can be provided.
- 7.3 Claims which are over 12 months old will **not** be paid unless there are exceptional circumstances to explain the delay. In cases of dispute the NC will make the final decision whether a claim will be reimbursed or not.
- 7.4 Where expenses are incurred in foreign currencies, the amounts so incurred should be shown, in the currency in question, in the relevant columns of the Expenses Claim Form. Reimbursement will normally be made, however, in Pounds Sterling (GBP).
- 7.5 Incomplete or incorrect claims will be returned to the authorising signatory with an explanation as to why it cannot be paid. This may lead to a delay in payment or no payment at all. The claim will need to be completed correctly and then returned to the Treasurer.

Claim Forms

- 7.6 All claims for travel and subsistence expenses must be submitted on the BKA's official claim form which is available from the relevant Bucho or the Treasurer.

Claim Details

- 7.7 Claims should detail all actual expenses incurred and other subsistence allowances payable under the terms of the BKA T&S Code.

- 7.8 Deductions are required for any costs relating to a partner or spouse that accompanied the BKA official or to travel upgrades for personal reasons.

Evidence and Declaration

- 7.9 All claims should be supported by original, relevant documentary evidence (invoices and receipts). Sometimes the evidence will not be available (travel tickets are often retained by automatic barriers) in which case an explanation for the lack of supporting documents is required (for audit purposes).
- 7.10 If payment was by personal credit card and the receipt includes the credit card number, this should be removed before submitting the claim for certification and payment in order to minimise the risk of fraudulent use of the card details. Only charges relating to the purchase of goods or services may be reclaimed. Penalty charges, interest or late fees, how ever incurred, will not be reimbursed. Where a personal credit card has been used to make a purchase on behalf of the BKA, the supplier's detailed receipt should be attached to the claim in addition to the credit card receipt. This is because credit card receipts themselves provide only the total paid and the name of the supplier - usually there is no indication of what was purchased.
- 7.11 Claims for unusual items of expenditure (excess accommodation costs, travel upgrades, non-standard classes of travel, emergency use of taxis etc), must have an explanation of the reasons for the expense.
- 7.12 Reimbursement cannot be guaranteed for claims containing unvouched (i.e. without supporting documentary evidence such as a receipt or invoice) accommodation costs or in cases of other unevidenced costs in excess of £5.00. Payment will be at the discretion of the Budget Manager in consultation with the Treasurer.
- <http://uklonmb1/intranet/central/Finance/t&score.htm> - TOP#TOP
- 7.13 All claims must be original and must include a signed and dated declaration by the claimant confirming that, **to the best of their knowledge and belief, the details of the claim are correct**. This is a binding statement and claims subsequently found to be fraudulent will result in disciplinary action.

Authorisation

- 7.14 **IMPORTANT: It is the responsibility of the authorised signatory to ensure that claims that they authorise are legitimate and have been completed accurately before they certify the claim as suitable for payment.** This cannot be the responsibility of the Treasurer who will be acting in good faith on the basis of the certification and evidence provided.
- 7.15 Certification of expenses claims is subject to the delegations and restrictions for authorisation of travel and subsistence contained in the mandate at paragraph 2.15. This means that the authorised signatory will generally be the relevant Bucho.

- 7.16 In authorising claims, authorised signatories must satisfy themselves that the principles and policies of the BKA have been followed, in particular that:
- The journey or other expense has actually been incurred on official business.
 - The claim is correctly completed and all necessary receipts etc. are attached.
 - The travelling arrangements were the most efficient and economical.
 - The cost code(s) specified to bear the cost are valid and contain sufficient budget to fund the expense.
- 7.17 Where claims in excess of usual amounts or for unusual items are being made, the authorised signatory should confirm that the additional expense was necessary.
- 7.18 Once authorised, claim forms will not be returned to the claimant. Claim forms, or electronic copies of, will be stored as per the BKA constitution.

Submission and Payment of Claims

- 7.19 All authorised claims and supporting documentation should be sent to the Treasurer for processing. All unauthorised claims will be returned to the claimant and payment will be delayed.

8. DISPUTE

In the event of a dispute, please raise the issue in the first instance with the relevant budget holder. If the dispute cannot be resolved, please direct your enquiry to the Treasurer. It is open to the Treasurer to decline claims which are not compliant with the BKA's T&S Code. If necessary, the Treasurer may consult with the NC Chair before reaching his/her decision. If you are dissatisfied with the Treasurer's decision an appeal may be made to the National Committee. Please note that the decision of the NC is final.

ANNEX A: Travel Allowances (Effective date:17 February 2010)

1. Standard Rate of Motor Mileage Allowances

Private cars 45 pence per mile, up to a total of 10,000 miles per annum.
Mileage over 10,000 per annum should be claimed at 25 pence per mile.

2. Passenger Supplement

5 pence per mile for each official BKA passenger carried on official BKA business.

ANNEX B: Subsistence Rates (Effective date: 17 October 2012)

ONLY THE DAILY MEAL ALLOWANCE (DMA) APPLIES WHEN A BKA OFFICIAL IS NOT REQUIRED TO STAY OVERNIGHT (AWAY FROM HOME) WHILE ON OFFICIAL BUSINESS.

WHERE AN OVERNIGHT STAY AWAY FROM HOME IS NECESSARY, THE EVENING MEAL ALLOWANCE (AND DMA FOR A MEAL TAKEN DURING THE DAY WHICH THE OFFICIAL HAS PAID FOR) APPLIES.

Daily meal allowance:

£8.00 per day:

Payable to BKA officials whilst away on BKA business where:

- The distance of travel is more than 5 miles; and
- The absence is longer than 5 hours, spanning one normal meal time.
- Receipts are provided.

Where receipts are not available for the purchase of meals incurred during BKA business travel/trips, subsistence of **£4** may be claimed.

Overnight Meal Allowance

Evening meal - up to a maximum of **£20** (this includes food and beverages; receipt or other documentary evidence **must** be provided for reimbursement to be made).

If receipts are not available subsistence of **£10** may be claimed if the BKA official has purchased a meal.

Vouched Accommodation Cost Limits (per night)

If you are required to stay overnight when away from home on BKA business you may claim reimbursement of actual expenditure incurred on the accommodation up to a maximum of £65 per night, inclusive of breakfast. In exceptional circumstances, and only with the prior agreement of the relevant budget holder, the maximum amount of claim can be increased to £85 per night.

(Receipt or other documentary evidence must be provided for reimbursement to be made)

Alternatively, if staying overnight when away from home at a fellow BKA member's/family member/friend's home while on BKA business, £25 per night may be claimed provided the host confirms in writing/by email that they have been paid this amount by the claimant.

Other Expenditure

The DKA will also reimburse the actual costs of postage, telephone calls and other incidental business expenses which you necessarily incur as part of your duties as a DKA official representing the DKA at an event/meeting. Please provide full details on your expense claim form, supported by receipts.

Expenditure Not Covered

The following will not be reimbursed:

- Travel and subsistence for events that you have been invited to in a personal capacity or as a personal guest of a DKA Office-Holder or other official.
- Travel and subsistence expenditure of spouses or other travelling partners will not be reimbursed.
- Expenditure not related to DKA activity.
- Meals purchased at or near your home.