



Panel of Disciplinary and Regulatory Committee Members Expenses Claim Policy and Procedure

This document outlines ACCA's policy on reimbursing expenses to Members of the Panel of Disciplinary and Regulatory Committees engaged on ACCA business. The Policy applies to all Committee Members and it revokes all previous approved policies and any dispensations made under them.

If you have a disability, the expenses policy can be reasonably adjusted to meet your needs. If this is the case please contact ACCA at your earliest convenience.

This expenses policy has been devised in an effort to better control expenditure and to ensure that individuals travelling on ACCA business are reimbursed appropriately for expenses wholly, exclusively and necessarily incurred and that claims are promptly paid.

ACCA is a not-for-profit organisation whose main source of income is through fees paid by its members. Although ACCA also receives some income from fines and cost orders, a significant proportion is not recoverable. Therefore, Committee Members have a duty to act responsibly when claiming expenses and to ensure that they incur the minimum expenses necessary in carrying out ACCA business they are engaged to undertake.

All reasonable expenses properly incurred while on ACCA's business will be reimbursed. However, it should be stressed that it is the Committee Member's responsibility to ensure that costs are reasonable and items contained in a claim are *justifiable* expenses. ACCA reserves the right to not reimburse expenses where the expenses policy has not been complied with or the expense is deemed unreasonable.

Daily Fee

Committee Members are paid a daily fixed fee per hearing or meeting attended. The fee covers attendance on the day, time spent reading the papers in advance, dealing with post-hearing matters such as approval of reasons for decisions and time spent travelling.

Submission of Claims

Claims must be made on the appropriate claim form and supported by original receipts (not photocopies). Please note that an original receipt from the supplier of the service is required as credit card receipts are not acceptable evidence of expenditure incurred.

Where there is no receipt to substantiate a claim, the expense will not be reimbursed.

Travel Costs

The most effective means of travel should always be used. When travelling a balance should be maintained between comfort, safety, risk and cost.

Air Travel

Committee Members are expected to make arrangements for air travel through ACCA (telephone: 020 7059 5635/5888; email: CommitteeUnit@accaglobal.com).

Any air travel tickets not booked through or by ACCA will not be reimbursed.

Unless agreed by the Committee Manager in advance, ACCA will not reimburse any additional cost or upgrade fee as a result of the Committee Member choosing to travel earlier or later than the booked flight or on a different class of ticket. Fully flexible tickets will only be purchased where absolutely necessary and at the discretion of the Committee Manager in exceptional circumstances.

In every case, Committee Members should request flight bookings in advance, and no later than 14 days prior to travel, in order to ensure availability of flights and minimise costs.

Should an airline cancel/delay a flight which necessitates an overnight stay, during office hours, the Committee Unit shall make the necessary accommodation arrangements. In the event that the delay/cancellation becomes apparent outside office hours, the Committee Member should attempt to secure a complimentary accommodation from the airline. If this is not possible, the Committee Member should make the necessary arrangements locally, keeping all receipts for claiming refunds against the airline.

Taxis and Public Transport

Public transport should be used where safe and practicable. It is recognised, however, that there are occasions when the use of taxis is the only practicable option. Such occasions include, but are not limited to, travel to and from airports, train stations, journeys late at night or when travel by public transport would be impracticable.

Hotel transport should be used where provided at no cost.

Rail Travel

Committee Members have a duty to act responsibly by undertaking travel at the lowest practicable cost for the type of journey permitted by this policy. To take advantage of discounts and to ensure that all alternatives can be considered, Committee Members are expected to make arrangements for rail travel through ACCA (telephone:0207 059 5635/5888; email:CommitteeUnit@accaglobal.com).

Committee Members can also purchase rail tickets themselves directly, provided the lowest practicable costs are incurred in such instances. Rail tickets should be purchased as soon as the date of travel is known and no later than 14 days before the day of travel.

For a journey to a London or Dublin Terminus, you may travel first class, provided a fixed train ticket is purchased to minimise costs. Flexible tickets are permissible on second class tickets only.

Car

Mileage allowance will be paid to individuals using a private car on ACCA business, at a rate of **45p per mile**. Your car should only be used where you are unable to use public transport. You are required to use the shortest route.

ACCA will not accept liability for loss or damage to private cars used on ACCA business. Committee Members claiming mileage allowance should ensure that the car used is insured for business prior to making the journey. Any additional premium is not a claimable expense.

ACCA will not reimburse any parking or other fines incurred by Committee Members when using their cars on ACCA business.

Car parking whilst on ACCA business will be reimbursed when supported with a valid itemised receipt or window sticker where appropriate. Airport short stay parking must not be used for journeys expected to exceed one night's stay. Savings can usually be made by booking airport parking in advance.

If travelling by motorcycle then **24p per mile will be paid**.

Personal Losses

Personal losses incurred while on ACCA business are **not** reimbursable.

Accommodation and Associated costs

Hotel accommodation will be provided to Committee Members only where the length of their journey indicates that an overnight stay is unavoidable and necessary.

ACCA will, at the Committee Member's request, arrange and pay for overnight accommodation for the night prior to a meeting in circumstances where the Committee Member would otherwise need to leave home prior to 07.00 in order to arrive in time for the meeting.

Where a meeting extends into the evening and, as a consequence, a Committee Member cannot return home safely or without undue inconvenience (i.e. where the Committee Member will arrive home after 23.00), ACCA will pay for overnight accommodation and breakfast only on the following day.

In the normal course of events, Committee Members will use hotels which are pre-booked by ACCA and which, therefore, will send the invoice directly to ACCA for payment. ACCA will not reimburse Committee Members for hotels they have booked themselves unless this has been authorised in advance by the Committee Manager.

Committee Members are required to give ACCA at least 14 days notice of accommodation requirements. Any cancellations should be notified to ACCA as soon as practicable, by telephone (0207 059 5635/ 5888) as well as by email (CommitteeUnit@accaglobal.com). Cancellations made less than 24 hours in advance are usually not refundable.

ACCA will **not** pay for in-house movies or excessive use of the minibar facilities. A reasonable amount of **personal** expenditure in the hotel bar is allowed. It is recognised that there are occasions when a number of Committee Members meet in the hotel bar before or after a meal: in order to minimise or avoid administrative complications, these drinks are usually put on one person's bill. This is accepted as reasonable expenditure where it is clear that a number of Committee Members are covered by one bill.

Committee Members will of course be aware that it is not appropriate to consume large quantities of alcohol the night before a hearing.

Evening meals can only be claimed for overnight stays, or if you have to travel much later than normal. Claims for evening meals must be supported by a receipt for items which are wholly for the Committee Member's consumption. A budget of **£35** or the

Euro equivalent including drinks and service is a reasonable expenditure for an evening meal.

As it is ACCA's policy to provide lunch, unless there are exceptional circumstances, expense claims for lunch will not be honoured.

In all of the above cases original itemised receipts must be provided.

When Committee Members are required to stay away from home on ACCA business and you choose to stay in non-commercial accommodation (i.e. with friends or relatives) then a maximum of **£25** may be claimed. No claim can be made by anyone staying in their own property. This covers all costs including accommodation, evening meal and breakfast.

Telephone costs

Reasonable telephone calls associated with ACCA business whilst on ACCA business and where the Committee Member has made a note of the date of the call, the time of the call, the length of the call and to whom the call was made will be reimbursed.

Procedure for Claiming Expenses

All claims for expenses must be submitted on the current approved expenses claim form. **VAT claims must be submitted on a Company invoice**. They should be submitted to the Committee Unit, ACCA, 29 Lincoln's Inn Fields, London WC2A 3EE. Claims should be submitted as soon as practicable and within three months of the date of the meeting. Expenses submitted more than 90 days from the date on which they are incurred, will only be reimbursed at ACCA's discretion.

Claims should clearly set out the title and date(s) of the meeting or hearing and location. Itemised original receipts are required for all expenses. Please ensure that receipts are attached to the relevant claim form in a secure manner.

A claim for expenditure described as miscellaneous will not be accepted.

Committee Members will only be reimbursed for their own personal expenditure. ACCA will not meet any costs should you choose to be accompanied by friends or family members on ACCA business.

The guidance set out in this document will be appropriate for most services but there may be occasions when the normal procedure cannot operate or the expenditure limits

may be insufficient. Such cases will be considered individually. There should be prior agreement with the Committee Manager before incurring expenditure that exceeds the limits as set out in this document, unless exceptional circumstances arise. Where such an occasion arises a full description of these circumstances should be detailed on the claim form.

The above policy will be subject to periodic review and update. ACCA complies fully with the provisions of The Bribery Act 2010.

ACCA
6 September 2012