



ECU HONORARIA & EXPENSES POLICY

June 2021

1. Introduction

This procedure provides guidance to all individuals claiming:

- honoraria
- reimbursement of legitimate expenses, including travel, subsistence or other expenses incurred in connection with ECU business
- the claims process.

It replaces all earlier editions of the policy guidelines.

The procedure set out below is mandatory for all ECU Executive Council officers, members of the ECU secretariat and other individuals authorised to undertake work on behalf of the ECU. Failure to comply with this procedure may result in claims for honoraria or reimbursement being rejected.

The policy applies to all expenditure and covers all personal business expenses irrespective of the payment method, applying equally to credit card transactions, petty cash purchases, purchase invoices and individual expense claims. The policy reflects the need to manage the ECU's activities efficiently, keeping bureaucracy to a minimum, while complying with tax and other statutory obligations.

2. Honoraria

Honoraria are intended to compensate ECU officers and other individuals authorised to undertake duties exclusively on behalf of the ECU for loss of earnings due to attendance on ECU duties.

The ECU President, Vice President and Treasurer, and the EAC Chair and Directors shall be paid an annual amount agreed and authorised by the General Council.

Honoraria payments for other ECU officers and other authorised individuals shall be paid on a day or half day rate, which will be agreed and authorised by the General Council.

These payments will apply to days when undertaking pre-authorised ECU activities and for international travel days outside Europe and to half days, e.g. where European travel is necessary the day before or day following a meeting or conference.

Payment of honoraria must be pre-authorised by the Treasurer for all non-ECU officers undertaking duties on behalf of the ECU.

Payment of honoraria shall not apply to individuals paid under a contract for service.

3. Expenses claims

Conferences, Conventions and meetings

Those attending conferences or meetings on behalf of the ECU shall be reimbursed for the cost of registration. Authorisation for attendance should be sought from the Secretary General or the President. Those wishing to attend such events on behalf of the ECU should submit a description of the event, its purpose and an explanation of why it is necessary to attend.

Entertainment

Necessary costs of business entertaining will be reimbursed on production of receipts. The following information must be shown on the claim form:

- the name(s) of attendees,
- the organisation which they represent, and
- the purpose of the entertainment (for example, “negotiation of contract”)

It should be noted that where practicable, all entertainment expenditure must be authorised by the Treasurer or Secretary General before it is incurred.

Costs that are incidental to business entertainment costs (for example, the cost of a taxi to a restaurant where a contact or customer is to be entertained), should be described as business entertainment on the expense claim (and not claimed under “Travel”).

Travelling Expenses

Individuals may claim the costs of necessary business travel as outlined below:

Air fares

For travel within Europe individuals will be reimbursed for economy level air fares. Effort should be made to book air travel using the most cost-efficient means. For travel outside Europe, or if travel is required by any other class, approval must be sought from the Treasurer.

Rail fares

Individuals shall be reimbursed for economy level rail fares if the duration of the journey is less than one hour. For journeys lasting greater than one hour, first class rail fares may be claimed.

Taxi fares

Individuals shall be reimbursed for taxi fares where it is impractical to take public transport. Receipts should be submitted in accordance with this expenses policy.

Using your own car on business

Where it is necessary to do so, individuals undertaking business on behalf of the ECU may be permitted to use their own private vehicle. Before travelling, individuals are required to compare standard class public transport costs, and, if cheaper and practical, should opt for public transport.

Expenses incurred for travel by personal vehicles whilst on ECU will be reimbursed at the rate of €0.35 per kilometre. Full details of the journey, including date, reason for journey, starting points and destinations, should be shown in the appropriate sections of the expenses claim form.

It is not permitted to claim expenses that cannot be directly related to ECU business, e.g. servicing, tyres and other consumables.

Car Parking

Parking costs incurred in the course of travel for ECU purposes may be claimed via the expenses system, but other costs of parking, including at the normal place of work, may not be claimed.

Hotel Accommodation

Individuals undertaking ECU duties may obtain accommodation in a hotel of up to 4-star standard. Claims for higher standard accommodation will only be met if no accommodation at a lower cost is available. The ECU will bear the cost of the room (not exceeding €160 per night), evening meal and breakfast. Every effort shall be made to minimise the number of nights claimed by making appropriate travel plans.

Where meals are not taken in the hotel, separate restaurant receipts should be obtained.

Subsistence

If ECU duties require individuals to travel, they may claim the cost of refreshments taken en route. Only the costs of refreshments taken in the course of business journeys will be borne by the ECU, when individuals may claim reasonable costs incurred, supported by receipts.

Out of Pocket Expenses

Individuals may claim the cost of small out of pocket business expenses where it is not normally possible to obtain receipts. Examples of such expenses are parking meters (but not fines), some forms of public transport, bridge toll charges and telephone calls from public call boxes. Claims must be limited to the actual amount of expense incurred and not claimed as a round sum allowance. All items claimed should be itemised and described as fully as possible on the claim form.

Other Personal Incidental Expenses

Individuals may claim the actual costs of personal incidental expenses such as private calls, laundry, drinks etc, provided that the total amount spent on such items amounts to no more than €10 per night. Receipts will be required to support such a claim. The average cost to be calculated only over the duration of an unbroken business trip.

Telephone calls and IT related expenses

Telephone calls

ECU officers and contractors who are required to make business calls on their home or mobile telephones may claim reasonable sums for calls in accordance with prevailing costs. Where possible international calls should be conducted using online methods of communication e.g. Skype, FaceTime, WhatsApp, Hangouts etc.

IT related expenses

The ECU will reimburse officers and contractors for reasonable IT expenses incurred wholly and exclusively in the performance of their duties. This may include the provision of hardware and software up to a limit that shall be set from time to time by the Executive Council.

Broadband and Internet Connections

The ECU will not reimburse individuals for broadband or internet subscriptions.

4. Making a claim

Authorisation of claims

Individuals are expected to minimise costs wherever possible without impairing the effectiveness of the ECU.

All claims should be authorised and no claimant may authorise their own claim. By authorising transactions, the authoriser is confirming that the costs have been incurred and incurred necessarily for the purposes of ECU business, that there is sufficient budget to cover the expense and that supporting documentation, such as a receipt, has been presented.

In cases where an individual ECU officer incurs expenses frequently as part of their routine duties, it is recommended that he/she have a credit card. Credit cards are currently issued to the President, Treasurer, Secretary General and ECU Administrator.

Claims shall normally be authorised by the Treasurer, who may in certain circumstances delegate this authority to other named members of staff such as the ECU Administrator.

Claims should be authorised as soon as possible to minimise delay in settlement.

Any amendments made on claim forms should be initialled by the claimant and the individual authorising them.

Completed forms should be forwarded promptly to the Treasurer. Any attempt to submit a false claim form will be treated as a serious breach of conduct.

Payment procedure

Expenses incurred on behalf of the ECU are to be recorded in detail on expense claim forms. All individuals must sign the declaration on the claim form, and payment must be authorised by the Treasurer.

All claim forms should be submitted to the Treasurer within three months from the end of the month in which the expense is incurred. Discretion may be allowed in the case of late submission of expenses claims for staff where legitimate explanations exist for delays. Such explanations should be made to the Treasurer who will arbitrate in such situations.

Reimbursement of expenses shall be made on production of receipts or invoices, except in the limited instances specified below in which expenses are reimbursed by the way of fixed rate allowances for which receipts are not required. Non-attachment of receipts will mean that the item(s) may be disallowed from the claim.

Individuals may claim the actual cost of expenses incurred wholly exclusively and necessarily in the performance of ECU business. Ordinarily a claimant should only claim travel costs for themselves. Where a claim is made for multiple costs, all others should be listed.

Mileage claims do not require receipts unless fuel is being claimed for.

Credit cards – the ECU issues credit cards to the President, Treasurer, Secretary General and ECU Administrator for business use. The normal procedures for scrutiny of business expenditure, as set

out in this policy, will also apply to credit card expenditure. Once issued with a credit card, individuals should endeavour to use this facility where possible.

In the event that clarification of this policy is required, please contact the Treasurer.

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