

EXPENSES POLICY FOR 3RD PARTIES HIRED BY WWF-UK

1. INTRODUCTION

Expenses incurred by 3rd parties undertaking work for or supplying a service to WWF-UK will only be reimbursed if the expenses are agreed and evidenced as such in the associated contract signed by all parties. If no expenses are agreed or are included within the "total cost" of the contract, the "expense" clause must be deleted from the contract in its entirety or the contract must explicitly state that there are no expenses. As a result all 3rd parties are expected to adhere to the expenses guidelines set out below when engaging with WWF-UK.

2. PURPOSE

The purpose of this document is to establish and communicate equitable standards to ensure consistent and fair treatment is assured for the re-imbursement of appropriate expenses incurred by consultants and other 3rd parties whilst undertaking work on behalf of or supplying a service to WWF-UK. As such this policy will help with:

- Identifying legitimate reimbursable expenditure
- Clarifying responsibility for controlling and reporting associated costs
- Identifying the required documentation

3. PRINCIPLES

There are two possible approaches.

A. Any incurred expenses are included within the total cost shown in the contract document. In these cases the expenses clause within WWF-UK's contract template must be deleted the contract must explicitly state that there are no expenses.

B. Both parties agree that expenses costs will be shown separately within the contract. This should normally be the case as it is a more transparent approach. Also in practice actual expenses costs are often less than estimated. Where this approach is followed:

1. Received claims are not expected to exceed the total amount stated in the relevant clause of the contract agreed, without prior approval from WWF-UK.
2. The total amount of any expenses agreed in the contract need to be realistic and commensurate with the value and type of the contract involved, substantiated with valid receipts justifying the expenditure when claims are made.
3. Specific evidence of all expenses incurred must be provided to WWF-UK by way of appropriate receipts in order to validate that legitimate associated contract costs have been incurred. As such, a credit card receipt alone is not sufficient.
4. Submission of expenses can be made to WWF-UK at any time, following the cost being incurred by the 3rd party, but must be in accordance with number 3 above.
5. A schedule of the expenses claimed must be provided at the time of the claim with each item on the schedule referenced to the receipts.

6. Where the 3rd party is VAT registered and they can recover the VAT, they should only claim the net amount (ie. excluding VAT). VAT should then be charged at the rate applicable to the service being provided.
7. If required, travel expenses can be booked in advance by the 3rd party on the proviso that they have confirmed to WWF-UK that they have adequate travel insurance in place to repay the cost to WWF-UK should unforeseen circumstances arise, such as sickness.
8. Expense claims received by WWF-UK, without accompanying receipts or exceeding the total amount stated in the associated contract without prior approval will not be paid under advice to the 3rd party.

4. CLAIMABLE EXPENSES

WWF-UK is committed to minimising ecological footprint and would therefore look to parties undertaking work on their behalf to adhere to this principle. As such, where travel does take place, this ideally should be by the safest and least environmentally damaging means. The justification for travel must be considered. If the travel is to an offsite meeting then:

- The meeting must be more than 2 hours long or
- The traveller must be the chair or a presenter at the meeting

otherwise teleconferencing/videoconferencing should be considered an appropriate alternative way to participate.

Travel within the UK should be completed in the most cost effective way, with public transport generally being the first choice. Where this is considered not to be appropriate, for reasons such as the dangers associated with travelling late at night, private car or taxi may be used. In such situations, receipts will be required to reimburse any taxi costs. Where a private car is used, reimbursement will be made in accordance with the Inland Revenue's current stated rate of £0.45p per mile for the first 10,000 miles and £0.25p per mile thereafter. Going forward, rates paid by WWF-UK will mirror those offered by the Inland Revenue.

Travel within mainland Europe should also be completed by train or other public transport, unless extenuating circumstances prevail. In these cases, agreement from WWF-UK will be required to use a different mode of transport. Whilst in the foreign country, public transport should be used, although Taxis can be considered for reasons as stated within the UK, included on the paragraph above.

Throughout the rest of the world air travel would be expected to be the norm. All bookings should be made using economy class only. Again, whilst in the foreign country, public transport should be used, although Taxis may be considered for reasons as stated within the UK, included in the paragraph above.

Reasons for accommodation would include:

- Departure from home or arrival back at home would otherwise be at an unreasonable time i.e. before 6am or after 10pm respectively.
- You're attending a meeting or course over consecutive days at a site that's not your normal place of work and where extra daily travelling time would be greater than 90 minutes each way (or where the cost of travelling exceeds the cost of accommodation)
- Where the overall cost of having accommodation provided is less than any alternative which enables the claimant to properly fulfil their duties
- Where there is a demonstrable health and safety issue

Maximum claims for overnight accommodation are:

£125 for hotels in London and £100 outside of London

Breakfast: £6

Lunch: £6

Dinner: £20

Costs for accommodation and meals whilst abroad, should be similar with those stated for the UK above, unless prior agreement is obtained from WWF-UK to incur additional costs.

Phone calls made in the course of WWF-UK business should always be made in the most cost effective way that is reasonably available. The cost of calls on privately owned phones/mobiles, made in the course of authorised WWF-UK business, can be claimed by submitting an itemised bill marked with the business calls or by providing details of the call (date, time and duration) and proof of the amount that will be paid for the call. When pay-as-you-go mobile phones are used and where there is both business and private usage, it is impossible to ascertain the degree of usage in the absence of itemised billing. As such, reimbursement here will not be entertained.

All other types of expenses claimed will not be reimbursed, unless these have been previously agreed by WWF-UK.