

1. Scope

This policy applies to all World Netball (WN) volunteers and Non-Executive Directors. This document sets the minimum standards for travel and expense management.

This policy sets out the WN business related expenses standards and provides a framework to ensure that expenditure is managed responsibly, reasonably and efficiently to ensure that WN volunteers are treated consistently and fairly when they incur expenses relating to WN business.

All claimants are expected to follow the intent of this policy; it is recognised that they may need different details based on their own country's legal, regulatory and tax laws. However, the spirit of these regulations must always be maintained. It should be noted that, in certain jurisdictions, payment of allowances and reimbursement of expenses can give rise to a taxable benefit. If claimants are in doubt, guidance should be sought from their Country's tax authorities.

This policy applies regardless of whether an expense item has been included in the WN budget.

2. General Policy

Expenses must be incurred, approved, and reimbursed in a manner consistent with the policy outlined in this document. Whilst this policy represents consistent standards in most situations, circumstances not addressed in this document may arise. These should be dealt with in the spirit expressed throughout the policy: that business expenses incurred should be appropriate and reasonable.

Pre-approval should always be sought before expenses are incurred.

In general, WN will reimburse for expenses that are:

- Reasonable (defined as neither lavish nor extravagant) and necessary to accomplish an WN business purpose;
- Properly documented (invoices or receipts);
- Submitted on an WN Expenses Claim Form within 28 days of the end of the calendar month in which the expenditure is incurred;
- Approved in accordance with the WN policy on delegated authority.

All reimbursements will usually be made via bank transfer. Reimbursement will be made within 28 days of receipt of correctly completed claim form.

Expense claims submitted without corroborative evidence will not be reimbursed. Under no circumstances will motoring fines be paid or reimbursed.

3. Requirements for Reimbursement

Itemised Expenses

All claimants must fully itemise all expenses on the WN Expenses Claim Form (where

practical to do so).

Itemisation includes stating the:

Purpose of the expense including the place and date the expenditure was incurred;

- Amount and description of each expense (e.g. meals, type of travel);
- Expenses may be grouped together provided they are from the same expense category and supplier (e.g., car rental, phone bills, and room charges for two or more nights at the same hotel).

Documentation

Original invoices and detailed receipts must be submitted for all expenses claimed. Credit cardcounterfoils are not acceptable receipts.

Claimants must submit Expense Claim Forms within 28 days of the end of the month in which the expenditure was incurred. Any expense claim forms submitted after this date will be subject to the approval of the WN CEO.

4. Expense Claim Approval and Submission

Expenses Claim Forms should be submitted to info@worldnetball.sport for approval.

5. Travel

As a general principle WN will reimburse volunteers the additional expenses necessarily incurred in travelling on WN business.

Air Travel

All air travel reservations should be made through the WN Secretariat, unless financially advantageous for WN to do otherwise.

Air travel will be reimbursed at the standard economy fare.

When organising their own air travel all claimants should search for the lowest fare available and then seek approval to proceed from the WN Secretariat. Upon receipt of approval, the claimant should book the flight and then seek re-imbusement from the WN Secretariat by providing relevant receipts from the travel agent or airline.

If a volunteer wishes to fly a specific routing or on a specific airline which results in a higher cost, then WN might not reimburse the difference in price.

Dates for WN meetings are usually published well in advance and individuals are requested to attend to travel requirements in a timely manner. Delay and last-minute bookings may result in increased fares and the person concerned may, at the discretion of the WN CEO, be required to pay the difference.

Hotel Accommodation

The Secretariat will, where appropriate, make all hotel reservations.

Where required, hotel accommodation will normally be booked for one night preceding the meeting and WN responsibility will cease on the day the meeting or event concludes unless there is no suitable return travel that day (after the conclusion), in which case the WN responsibility will cease the following day. Accommodation will normally be on a bed and breakfast basis.

There may be occasions when airport hotel accommodation is required for the night before travelling on an early morning flight to a WN meeting or event. The WN Secretariat should be notified in advance if this is to be claimed as an expense.

Rental Cars

The use of a rental car may be authorised where it is appropriate for business reasons. The individual hiring the car must ensure that full insurance coverage is in effect.

Compact and intermediate cars are the approved car classes. Cars may not be rented for a period of more than 2 weeks.

The WN business mileage fuel rate for rental cars is 15p per mile. Full details of each journey, including the date, starting point, destination, mileage claimed and reason for travel, should be recorded on the Expenses Claim Form.

The use of a rental care should be pre-approved by the WN CEO.

Personal Vehicles

A volunteer who uses their own vehicle for occasional business travel will be reimbursed on a per-mile basis.

It is your responsibility to ensure that your vehicle is always in a good state of repair and roadworthy. Your vehicle must be insured for 'business use' and cover should include 'business' passengers. The cost of any additional premium is covered by the mileage allowance.

Claimants who use their own car on WN business should ensure that they comply with local driver and vehicle laws and must agree to indemnify WN in respect of any loss or damage to the vehicle and/or any third party.

Full details of each journey, including the date, starting point, destination, mileage claimed and reason for travel, should be recorded on the expense claim form.

Subject to the above, travel on WN business in own cars will be reimbursed at 45p per mile.

An additional 5p per mile can be claimed when carrying fellow volunteers with you on a journey for which they would have otherwise been reimbursed.

Car Parking

WN will reimburse parking costs incurred when attending meetings or events, when supported by a receipt/ticket or alternative supporting documentation. Parking fines will not be paid or reimbursed by WN.

Tolls and Congestion Charges

Road, bridge and tunnel toll charges, congestion charges necessarily incurred on WN business travel will be reimbursed. Where possible, a receipt should be obtained. Season tickets will not be reimbursed

Taxis

Use of local taxis or private car hire services will be authorised where it is appropriate for business reasons. The claimant must produce a taxi receipt for the amount incurred which must clearly show both the departure and arrival locations.

Public transport and free shuttles should be used whenever safe and practical.

Train Travel

Train travel will be reimbursed at the lowest rate fare in second or standard class. Exceptionsto this policy may be permitted with the prior approval of the WN CEO, depending on prevailingconditions in the country where the employee or sub-contractor, is travelling.

Laundry/Dry Cleaning Expenses

Reasonable laundry expenses will be reimbursed only when the duration of the business trip is three nights or more.

Excess Baggage

Excess baggage charges may only be reclaimed when they arise wholly due to the necessityof carrying items on behalf of WN.

Inoculations and Medication required due to Overseas Travel

Charges associated with inoculations in respect of overseas business travel, when recommended by a medical or general practitioner, and other travel related medication may be claimed on the production of receipts.

Currency Exchange costs

Reasonable charges associated with currency exchange may be reclaimed only if supported by receipts.

Visas

For volunteers, whose work necessitates them working overseas, costs associated with visas will be reimbursed.

Travel Insurance

Volunteers are covered under the WN Group Travel Insurance Policy whilst travelling on WNbusiness. Details of the policy can be obtained on request.

Meals and Entertainment

No expenditure under this heading will be reimbursed without an invoice or detailed receipt.

Meals during Business Travel

The actual cost of reasonably priced meals incurred during travel on behalf of WN, will be reimbursed, subject to the limits set out below.

Breakfast may be claimed if you have an overnight stay where breakfast is not provided or if you must leave home before 7.00am and incur a cost for breakfast after the journey have begun, up to a maximum of £10 per day.

Lunch may be claimed if not provided at the meeting or event you are attending and provided you have not been paid a Per Diem for that day. You will not be reimbursed more than the actual cost, up to a maximum of £15 per day.

Dinner may be claimed if you are travelling or working on behalf of WN after 8pm (20.00hrs) and dinner is not provided at the meeting or event you are attending and also providing you have not been paid a Per Diem for that day. You will not be reimbursed more than the actual cost, up to a maximum of £30 per day.

The above limits include the cost of the meal and the reasonable cost of drinks taken with the meal

Any spend in excess of the above limits will not be reimbursed unless otherwise approved by the WN CEO.

Meals with Business Contacts and Guests

Meals with business contacts and guests will be reimbursed provided there is an appropriate business reason, and it is approved in advance by the WN CEO. All claims for entertaining expenses must be supported with the following details:

- An invoice/receipt for the amount spent;
- Name of the person(s) being entertained and who they are representing;
- Reason for the hospitality.

6. Meetings and Seminars

The cost of representing WN at external conferences/meetings/training/events will be paid or reimbursed when pre-approved by the CEO.

7. Internet Charges

WN will reimburse internet charges associated with business use made in the performance of WN duties.

8. Phone Calls

Where provided WN Mobile Phones should be used for business purposes however where a WN mobile phone is not provided available WN will reimburse airtime costs associated

with telephone calls, made in the performance of WN duties. Claimants must indicate the purpose of the call on their Expenses Claim Form. All such claims must be accompanied by supporting itemised bills showing the number called and length of time of the call.

9. General

All claimants are required to produce supporting invoices or detailed receipts for each item of expenditure. These documents must be originals (or email originals), photocopies will not be accepted.

10. Non-Reimbursable Travel & Entertainment Expenses

Although various expenses incurred while on WN business are covered, many expenses are not. In addition to those allowable expenses mentioned elsewhere in this document, the following items are examples of **non-reimbursable** expenses. This list serves as a guide and is not meant to be all-inclusive.

- Airline club memberships (except for the WN President).
- Class-of-service upgrades
- In room drinks and entertainment.
- Lost passport/airline ticket application fee
- Premiums for additional travel insurance (over and above that provided by the WN Group Travel Insurance policy).

11. Other Expenditure

Volunteers who have had to incur other reasonable out of pocket expenses, whilst carrying out their work for the WN and which are not covered in this document should obtain the approval of the CEO before claiming reimbursement.

12. Per Diem

Non-Executive Directors attending Board meetings and events, and panel/committee/working group members attending INF meetings and events, will be paid a daily expense allowance to cover out of pocket expenses. This allowance will also be paid for one travel day before and one day after the meeting (this will be restricted when travel home is completed on the day of the meeting) and for each day of the actual meeting. If the meeting takes place in the country of residence, a Per Diem for the day of the meeting will be paid if the journey time to attend the meeting is more than four hours (door to door). Where the person is required to travel the night before in order to attend a morning meeting then a Per Diem will be paid for that travel day, regardless of the in-country journey time.

The Per Diem is paid to cover the cost of lunches, evening meals and any other personal incidental expenditure (such as laundry costs, newspapers and personal calls) incurred and not otherwise provided.

The Per Diem is GBP £50 when in Europe and US \$50 when in all other countries. Per Diem will be paid via currency card or bank transfer.

Per Diem could be classed as income which may be subject to tax and it is therefore each recipient's responsibility to declare it to the tax authority in their own country of residence. There is a possibility that INF will be required to disclose to the UK HM Revenue & Customs (HMRC) all such payments to UK residents and may be required, under double taxation conventions, to provide details of amounts paid to all recipients.

13. Annual Expense Allowance

An annual expense allowance of £400 will be paid to the Chairs of Technical Advisory Panels. This is to compensate them for the extra expenses (which include: telephone calls, e-mails, text messaging, conference calls, postage, photocopying, stationery etc.) they incur as a result of holding office.

These annual expense allowances could be classed as income which may be subject to tax and it is therefore each recipient's responsibility to declare it to the tax authority in their own country of residence. There is a possibility that INF will be required to disclose to the UK HMRC all such payments to UK residents and may be required, under double taxation conventions, to provide details of amounts paid to all recipients.

Approved by the WN Board

5th December 2021