

CUCC 2011 Austrian Cave Science Expedition

Accounting Policy Document

April 2011

This policy is intended as a guide to how we intend to manage Expo costs and income. We (Christopher Smith and Olaf Kähler) reserve the right to alter the policy or make exceptions to it where the policy proves unworkable or conflicts with the aims listed below.

The Expo Treasurer, Olaf Kähler (ok245@cam.ac.uk), will manage the finances. Any queries or complaints should in the first place be addressed directly to him. If you are dissatisfied, the sole other point of authority is Christopher Smith (chris.smith@bristol.ac.uk), Expo Leader. By attending Expo you undertake to submit all claims for reimbursement by the 14th September 2011. Claims submitted after this date may not be reimbursed. A bill, as agreed by Olaf and Christopher, will be issued by 1st October 2011, which you are expected to settle before 1st November 2011.

Aims

- To finance a successful 2011 expedition.
- To leave a float of GBP 600 for the 2012 expedition.
- To deliver Expo at an acceptable cost to participants.
- To generate transparent records.
- To split costs as fairly as is reasonably practicable.

Income and Expenditure

The costs of running Expo are partially covered by grants from bodies such as the Ghar Parau Foundation. The majority of these grants arises from bids made specifically for scientific equipment and will therefore be spent on these items. The rest of the grant money will be used towards caving equipment expenses, such as the Expo rope order. Grant money will therefore subsidise caving aims, but the remaining costs have to be covered by the participants of Expo.

The costs are in the first place paid for by the participants and everyone is expected to take their share of the costs. All purchases are to be noted in the so called "Bierbook", and reimbursement will be arranged after Expo to balance the costs into fair shares. Please keep your receipts! You will be expected to submit these after Expo for all purchases over GBP 100 and you may be asked for receipts of under this boundary too. We cannot guarantee to reimburse expenses if receipts are not forthcoming. Some large purchases will need to be split between cavers, or paid for by Expo centrally. This central money arises from GBP 120 deposits to be paid before Expo.

This document should provide an overview of costs, that can be reimbursed. If in doubt, please contact the Expo Treasurer before making the purchase and agree on the details. In practise, all reasonable necessities will be reimbursed, but for payments of several hundred pounds and over, permission in advance is best sought.

Bierbook Newcomers to Expo are introduced to the so called Bierbook. This venerable tome is used to record when money is spent, when the results of such spending are used and much other important information. Please acquaint yourself to the Bierbook when you get a chance and use it fastidiously. For example, upon removing a beer from the fridge, note it in your tally.

An addition introduced a couple of years ago is the Seshbook. This can be taken away to record drinks or meal purchases on trips made by Expo participants.

Pools To calculate the "fair share of costs" after Expo, the following individual pools are used:

- Communal transport to and from Austria
- Communal travel in Austria
- Food
- Campsite fees
- Expo equipment purchases and maintenance

Additional pools called "swaps" can be arranged during Expo to enable members to loan each other money. All of these pools and the rules used to calculate the individual shares of the pools to be covered by Expo participants are detailed below.

Transport to and from Austria

The first part of communal Expo transport is the trip to and from the campsite at Hilda's. The respective start and end points of such trips do not necessarily need to be Cambridge. The aim of this policy is to pool the transport costs for people and gear and to share these costs in a fair way, taking the actual use of transportation into account.

Transport costs Cars can qualify as "serving Expo" for their outward journey and/or for their return journey. To achieve outward and/or return "serving Expo" status, the car will generally be transporting:

- Three or more Expo attendees (includes driver) for a significant portion of the journey(s).
- Or; two or more Expo attendees (includes driver), plus an appreciable quantity of communal equipment or others' personal equipment for a significant portion of the journey(s).

Cars that fail to meet these criteria may also be considered to be “serving expo” at the discretion of the expedition treasurer. For example, a car arriving late in expo may not be able to carry its full quota of expo gear, because most gear would already be in Austria by that time. Such a car may be considered to be serving Expo if it carried only two people and a small amount of gear.

Cars serving Expo will have all fuel and ferry costs reimbursed by Expo for that journey, so long as an acceptably direct route is taken. In addition, where the car is serving Expo both ways, Expo will pay for breakdown cover and insurance costs associated with taking the vehicle abroad. Where you buy yearly cover or there is some other complication, please contact the expedition treasurer to discuss how much will be reimbursed. Costs of expended equipment, such as single use headlamp deflectors, can also be charged to Expo. Expo does not pay fines.

Where the car is serving Expo in one direction only, Expo will pay three fifths of the breakdown cover and insurance costs associated with taking the vehicle abroad and half of the ferry fare.

Car owners are expected to deliver receipts in order to claim these costs. Where breakdown or other insurance is not purchased and something goes wrong, the car owner is responsible (organisationally and financially) for transporting passengers and Expo gear to the appropriate destinations.

In addition, car owners are entitled to a GBP 25 wear-and-tear payment for each direction their car is serving Expo. No toll payments will be reimbursed, as car travellers do have the option of using cheaper roads.

Expo attendees who are forced to fly from the UK because of lack of car space will also be reimbursed by Expo for the total price of their journey, including train, bus and plane tickets.

Contributions to Travel Expenses The pooled transport to and from Austria will be billed across the Expo participants making use of this pooled transport. The share assigned to each person will depend on his/her use of communal transport, which is determined by the travelled distance. Even participants not using Expo pooled transport at all will pay a small share, owing to the need to transport communal gear to Austria.

- A participant doing a round-trip journey from Cambridge in pooled transport will count as 1 unit (approx. 2,888km)
- A participant doing a one way journey from Cambridge in pooled transport will count as 0.5 unit (approx. 1,444km)
- A participant doing a journey from elsewhere in pooled transport will count according to the distance travelled, e.g. a round trip from London will count as 0.95 units (approx. 2742km) and a round-trip from Bristol will count as 1.09 units (approx. 3146km)
- A participant travelling on their own will count as 0.1 units to cover the transportation costs of communal gear. This also covers transport of a single Inglesport/Bernie’s sized bag of personal caving gear

Those taking more than two Inglesport/Bernie's sized bags of personal gear via pooled transport may be charged an extra fee. Equipment being used for Expo's stated cave science aims will be treated as communal rather than personal equipment. Please do not bring expendable things to Expo that could just as easily be bought there - such as many food items.

Transport within Austria

Where a journey within Austria is considered as "serving Expo" (this will generally involve transporting people for caving or doing a task on behalf of Expo as a whole), rather than being private, its fuel cost will be reimbursed. Where a toll road or car park is used and there is no practicable alternative, the toll or parking fee will also be reimbursed.

In order to distinguish how much fuel is used "serving Expo" and how much fuel is used on other trips, please record "Jollies" in the appropriate Bierbook section and charge all fuel costs via the fuel buyer's section.

In addition, for each week in which journeys serving Expo are made, a GBP 5 wear-and-tear payment will be made to the car owner. Some insurance and breakdown cover reimbursements may be made, even if the car is not serving Expo to or from Austria.

Reasonable transport costs within Austria will be pooled across all participants proportionally to the length of time they spend at Expo.

Food and Campsite Fees

The costs for many items such as campsite fees and excursions will be split directly according to the benefit attendees gained - for example there will be a tally for the nights at base camp and the overall campsite fees will be split according to the number of nights you spent there. Also basic camping expenses, such as meals, gas for stoves or bog roll, will be included in one common pool and split according to the number of days spent at Expo. Please therefore note things like bier consumption in the Bierbook.

Expo Equipment

The cost of gear bought for communal Expo use can be reimbursed, if the equipment is deemed necessary for the scientific goals by the tackle master or the Expo committee. The cost of gear for personal use during Expo can in general not be reimbursed. Also the wear and tear costs of personal gear are solely the responsibility of each individual participant.

Communal gear costs are shared among the expo participants according to gear usage. The time spent underground is used to quantify the gear usage and the Bierbook therefore contains a tally counting the "days spent caving".

Clubs or individuals providing communal gear for Expo usage on a temporary basis shall get a reasonable compensation, again provided the gear is deemed necessary by the tackle master or the Expo committee. The compensation shall cover wear and tear of the equipment,

and is ultimately determined by the Expo treasurer. The wear and tear of rope staying in Austria for the whole duration of Expo, for example, will be reimbursed with 10 percent of the original price, which corresponds to half a year of the original lifetime of the rope. Individuals kindly allowing their stoves to be used communally may charge Expo for any replacement parts required due to the rigours of Expo use. Everyone using communal gear is requested to be careful with it.

The wear and tear compensation for temporarily provided gear generally goes to the club or individuals providing the gear. If requested by the respective recipient, the compensation may be shared among any number of Expo participants (e.g. the club members) to reduce their share of the overall gear costs. Again, the time spent underground can be used to quantify the shares or any other keys specified by the respective recipient.

Swaps

Money can be transferred between Expo members using the so called swaps. This can be used for group purchases, such as when one person pays for several Hallstatt pedalo tickets, or to lend someone money, if they are running low on cash. The amount is added to the debtor's bill and taken off the creditor's bill.

Swaps will only be considered if entered in both the debtor's and creditor's page in the Bier Book, or the treasurer can be reasonably sure that the debtor was aware of the transaction.

Sponsorship in Kind

Where companies donate products to Expo, the products will either be "communal", "free-for-all personal" or "charged personal".

"Communal" items are shared by all and will be items such as surveying equipment. These items will remain under the ownership of Expo. "Free-for-all personal" items will be shared amongst all Expo attendees in some manner, fair or otherwise. A Tunnocks bar is an example of such an item. Expo will own "charged personal" items until they sold to attendees. Typical sales price will be 50 percent of a UK price for that item and the revenue generated will be used to subsidise attendees based on the number of nights they spend at Expo.

A condition of making use of sponsored items is that you ensure photos are made available of the items in use, to be sent to our sponsors. In addition, you may be asked to write a short review of the item.

Others

Travel and caving insurance for Expo participants is outside the scope of the Expo accounts. Everyone is expected to have made their own insurance arrangements, depending on their planned activities.

Sterling/Euro conversions will be performed using an average of several attendees' credit card conversion rates covering the expo period.

Expo does not pay any photographic costs, unless the Expo Leader specifically calls for the photography. For example, Expo may pay for photographs of equipment provided by sponsors. Copies of all such photographs must be provided to Expo and Expo has the right to reproduce these photographs.

Note that where something is paid for and its cost cannot after the event be split between attendees without disagreement (e.g. a heavy sesh), the cost will be left with the person who paid the bill. He or she is asked to settle such debts with other attendees outside of the Expo accounting system.