

# **CUCC 2007 Austrian Cave Science Expedition:**

## **Accounting Policy Document**

July 2007 – Mark III

This policy is intended as a guide to how we intend to manage Expo costs and income. We (Aaron Curtis & Richard Mundy) 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, Richard Mundy (r.c.mundy.03@cantab.net), 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 Aaron Curtis (ac511@cam.ac.uk), Expo Leader. By attending Expo you undertake to submit all claims for reimbursement by the 14<sup>th</sup> September. Claims submitted after this date may not be reimbursed. A bill, as agreed by Richard and Aaron, will be issued by 21<sup>st</sup> September, which you are expected to settle before 21<sup>st</sup> October.

### **Aims**

- To finance a successful 2007 expedition.
- To leave a float of £ 600 for the 2008 expedition.
- To deliver Expo at an acceptable cost to participants.
- To generate transparent records.
- To split costs as fairly as is reasonably practicable.

### **The Bierbook**

Newcomers to Expo are introduced to the 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.

A new addition for this year is the Seshbook. This can be taken away to record drinks or meal purchases.

Note that ‘swaps’ between participants can be made via the Bierbook. For example, the lending of cash.

### **Funding**

Several thousand pounds of grant money has been awarded to Expo. The majority of this arises from bids made specifically for scientific equipment and will therefore be spent on these items. The rest will be used towards caving equipment expenses, such as the Expo rope order. Grant money will therefore subsidise caving aims.

Those attending will be expected to make their share of purchases on behalf of Expo. Such purchases are noted in the Bierbook, so that payments between cavers can be arranged after Expo to ensure that everyone has paid their fair share. Please keep your receipts! You will be expected to submit these after Expo for all purchases over £ 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 £ 120 deposits.

Large purchases expected include insurance, gear order(s), ferry crossings and the campsite. Deposit money is being used to cover gear, some of the insurance costs and some of the campsite fee.

Attendees are asked to note that Expo does not guarantee to reimburse costs that have not first been agreed with the Expo Treasurer, even where this document lists a cost as reimbursable. In practice, all reasonable necessities will be reimbursed, but for payments of several hundred pounds and over, permission in advance is best sought.

### **Payments to Car Owners: Transport To & From Expo**

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 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 Richard Mundy to discuss how much will be reimbursed. Costs of expended equipment, such as single use headlamp deflectors, can also be charged to Expo.

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 £ 25 wear-and-tear payment for each direction their car is 'serving Expo' over. No toll payments will be reimbursed, as car travellers do have the option of using cheaper roads.

### **Payments to Car Owners: Transport Within Austria**

Where a journey 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 £ 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.

### **Contributions to Travel Expenses**

The pooled transport to and from Expo will be billed across the Expo participants. The share assigned to each person will depend on his/her use of Expo transport to get his/her person and gear to Austria. Even those not using Expo pooled transport at all will pay a small share, owing to the need to transport communal gear to Austria.

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.

Reasonable transport costs within Austria will be pooled across all participants proportionally to the length of time they spend at Expo. Expo does not pay fines.

### **Contributions to Campsite Fees, Individual Excursions, Food**

Many items such as campsite fees and excursions will be split directly according to the benefit attendees gained – so there will be a rate for each night at base camp and the charge will be calculated from this and the number of nights you spent there. Please therefore note things like bier consumption in the Bierbook.

Basic camping expenses, such as meals and bog roll, will be included in one overall bill that is split depending on the number of nights spent at Expo. This will be independent of whether time was spent at base or top camp. Communal equipment and miscellaneous items will be split similarly. The amount of caving done by an attendee has no bearing on the amount charged them. Note that only a basic level of

nutrition is paid for by Expo and that 'luxury' foods on top of this should be individually paid for.

### **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 % 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.

### **The Euro**

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

### **Other**

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.

Expo carbide is provided for free to attendees, on condition that users dispose of spent carbide in a timely and environmentally sensitive manner.

Individuals kindly allowing their stoves to be used communally may charge Expo for any replacement parts caused by the rigours of Expo use. Those using others' stoves are requested to be careful with them.

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.