



Expenses Policy

SCOPE

This policy applies to all expense claims received from staff, directors and volunteers.

ESSENTIAL REQUIREMENTS

- a. Whenever expenses are incurred whilst on business, the need for economy should be a priority. Wherever possible travel should be booked in advance and the lowest cost route and ticket selected. Tickets should be booked as far in advance as possible to achieve greatest savings.
- b. Claims should be submitted no later than two months after the expense was incurred. Claims received after this period will only be reimbursed at the Honorary Treasurer's discretion.
- c. Attention should also be paid to the environmental impact of travel.

1. REIMBURSEMENT OF TRAVEL EXPENSES

- 1.1. Transport costs may be claimed if incurred while travelling to and from meetings and events, or if incurred in the course of any work for the Institute.
- 1.2. Please retain your travel card or tickets as your expenses receipt. If a ticket is not available please provide email confirmation of the cost or a copy of the e-ticket. Copies of an oyster card statement are also acceptable. If you are unable to provide a receipt your claim may be reimbursed at the discretion of the approver.
- 1.3. Please ensure the receipt or ticket shows the to and from destinations, the cost of travel and also the class of travel.
- 1.4. When it is necessary to travel by car or motor cycle, mileage may be claimed at 45p per mile for car or 24p per mile for motorcycles. Please also see the section below regarding insurance. These rates are the approved HMRC Mileage Rates and apply to the first 10,000 of miles travelled each tax year.
- 1.5. Car parking, congestion charges and toll charges necessarily incurred on official business are reimbursable with the relevant receipt.

- 1.6. Taxi fares will only be reimbursed with a full receipt. Add the reason for taxi use in the 'description' section of your expense claim form.
- 1.7. Parking/Speeding Fines will not be reimbursed.
- 1.8. Employees and Directors should book train and plane travel via head office, to minimise personal expenditure. Other volunteers should speak to the office if they wish to take advantage of this service when travelling on Institute business.
- 1.9. The lowest practical fare/rate should be selected within the permitted class of travel. Standard Class should be used unless a clear business case demonstrating value for money can be presented. This may include use of rail-cards, carrying confidential materials or sensitive equipment, early start times, working while travelling or those who suffer from ill-health or disability requiring more support.
- 1.10. First Class travel may be booked because the fare is less than or equal to Standard Class. In all cases where First Class travel is submitted for reimbursement, a screenshot clearly showing the comparative Standard fares must be included with the claim.
- 1.11. Reimbursement for First Class travel will be limited to a Standard Class ticket if sufficient evidence is not submitted with the claim (this is at the sole discretion of the Honorary Treasurer).
- 1.12. If you wish to travel in First Class or in a way more expensive than the cheapest practical alternative, please submit a screenshot of the equivalent standard fare (or cheapest practical alternative) cost and the Institute may reimburse that cost, with the difference being personal expenditure.
- 1.13. The Institute reserves the right to limit reimbursement if costs are deemed to be excessive.
- 1.14. Please ensure you arrange travel insurance as only one set of travel costs will be reimbursed in the case of having to purchase a secondary ticket.

2. REIMBURSEMENT OF ACCOMODATION

- 2.1. Where it is necessary to stay at a hotel overnight to attend meetings, accommodation should be booked via the Institute office as preferential rates have been agreed with certain hotels. Requests should be submitted by email at least 2 weeks prior to the arrival date.
- 2.2. The cost of bed and breakfast for 1 person only will be covered. All extra items must be settled by the guest on departure.
- 2.3. If you wish to stay in more expensive alternative accommodation, Institute may reimburse the cost of a reasonable alternative, with the difference being personal expenditure.

3. REIMBURSEMENT OF OTHER EXPENSES

- 3.1. When on Institute business, the cost of meals may be claimed to a maximum of: £10 for breakfast £15 for lunch £35 for an evening meal
- 3.2. Receipts are required.
- 3.3. Alcoholic drinks may not be claimed unless agreed in advance by either the Honorary Treasurer or the Chief Executive (see below for hosting).
- 3.4. Snacks up to £10.00 may only be claimed for a replacement for a meal.
- 3.5. The same rates should be used when entertaining someone whose presence is necessary for the conduct of a meeting or event. Claims beyond the agreed limits must be agreed in advance by the Honorary Treasurer.

- 3.6. Claims for postage, stationery or telephone calls, etc. should be accompanied by receipts.
- 3.7. If a Council member incurs 'carers' costs for a child or adult in order to perform essential Council duties away from the home, then these will be reimbursed providing the correct receipts are submitted with claim.

4. CLAIMING A DAILY ATTENDANCE ALLOWANCE

- 4.1. Certain committees will pay a daily attendance allowance to members of panels, etc. The rate is agreed in advance and paid in accordance with this policy.
- 4.2. Claimants should note that this allowance is taxable in the hands of the recipient and must be reported to HMRC. Recipients of such allowances are by receipt thereof agreeing to indemnify the Institute against any tax payable in the event that the recipient fails to report this income to HMRC.

5. MAKING A CLAIM

- 5.1. Expenses claim forms can be obtained from the Institute office
- 5.2. Receipts must be provided wherever possible.
- 5.3. If receipts are not available then appropriate evidence or explanation must be provided, otherwise payment will not be made.
- 5.4. The Institute will process all expenses claims within one month of authorisation by the relevant party.
- 5.5. At year end (31st December) all outstanding expenses should be claimed and the forms submitted by the 11th January to facilitate closing the accounts for the year-end audit. Claims received after this date may be rejected.

6. COUNCIL MEMBER ONLY EXCEPTIONS:

- 6.1. Conference fees will be waived.
- 6.2. Conference accommodation will be paid for when inclusive of conference package otherwise, a claim should be submitted as per section 2. Council members will be expected to pay the extra costs involved should a partner accompany them to the event.
- 6.3. Conference food & drink will be paid for when inclusive of conference package. Otherwise, a claim should be submitted as per 3.1.
- 6.4. Attendance at CPD seminars are 'free of charge' but travelling costs to these events and food and drink will not be reimbursed unless the Council member is assisting with the administration of the seminar, in which case the terms of this policy will apply.