



EXPENSES POLICY AND PROCESSES – Council Members and Other Representatives

Expenses Policy and Processes

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INTRODUCTION

The Institute is grateful for those who travel for the Institute and recognises the disruption this can cause to normal life and routines.

The Institute's expenses policy is designed to ensure that you are not financially disadvantaged or inconvenienced when carrying out business on behalf of the Institute and to ensure we steward our resources well, and do not incur tax liabilities unintentionally.

We will manage all expenses prudently and deal with all claims as quickly and efficiently as possible. To help us achieve this, we have developed the following policies and processes. If you prefer not to use your own credit card please discuss purchase methods with the Executive Head of Finance.

Please take the time to read through this policy as expense claim forms that do **not** comply with the requirements stated in this document will either be returned unpaid or will have specific items of expenditure removed. Expenditure for exceptional circumstances should be pre-approved in writing by the Chief Executive at chiefexecutive@ibms.org. In emergency situations retrospective approval should be sought.

BEFORE CLAIMING YOUR EXPENSES

Before you incur any expenses, please make sure that you will be able to demonstrate that all your expenses were incurred wholly, exclusively and necessarily in the performance of duties on behalf of the Institute, were in line with the policy, were kept to a minimum wherever possible and provide best value for money (for example in choice of transportation or accommodation). A claim for expenses that have **not** actually been incurred is fraudulent and will be dealt with appropriately.

CONSENT TO INCUR EXPENSES

Above a certain limit, expenses must be agreed before they are incurred:

- Institute Council Members:
If you think your expenses are going to exceed **£750**, please email the Chief Executive at chiefexecutive@ibms.org, stating the expenses you expect to incur and why they are necessary, in order to receive written consent before incurring any expenditure. Remember to attach a copy of the consent to your claim form.
- Institute Nominees and Representatives:
If you think your expenses are going to exceed **£300**, please email the Chief Executive at chiefexecutive@ibms.org for written consent to go ahead.

The purchase of any IT hardware, software or mobile phones must be agreed with the Executive Head of Operations or the Operations Manager in advance.

CLAIMING YOUR EXPENSES

Please make sure that you submit your claim form within one month of the expenditure incurred.

You should claim your expenses using the IBMS expenses claim form. This is attached as Appendix A and also available from:

- www.ibms.org.
- Accounts Payable, phone 020 7713 0214 ext 1013, or e-mail accounts@ibms.org
- Reception, 12 Coldbath Square, London EC1R 5HL, phone 020 7713 0214.

Please use a separate claim form for each individual event. Complete the form in ink and remember to sign it.

Attach original receipts (either paper receipts or printed copy of electronic receipt) as proof of each claim and where possible please obtain a VAT receipt. The Institute cannot reclaim any VAT without a VAT receipt. Credit card vouchers and hotel booking confirmations are **not** VAT receipts. In the event that flexible fare airline tickets have been purchased, boarding passes showing actual flights taken should be provided. For contactless payments on, for instance, the Tube, screen shots of the journey and fare should be provided.

Payments will be made by bank transfer (BACS) so please include:

- Name of bank
- Account number
- Sort code
- Account holder's name (as it appears on your bank statement)

Send your completed form and original receipts to Accounts Payable, 12 Coldbath Square, London EC1R 5HL, or via email to accounts@ibms.org

IBMS members may submit their claim via the Institute's website. Please contact accounts payable if you need assistance with this.

The Institute aims to reimburse all correctly completed expense claims within two weeks of receipt.

THIRD PARTY EXPENSES

If you are claiming for other people (for example subsistence for others travelling with you), make sure you add their name to the expenses claim form and confirm that they were on Institute business. Any money spent on people who are **not** on Institute business will be classed as business entertainment and may be rejected.

If you are attending a meeting in a joint capacity with a third party, then any expenses should be shared equally with the third party.

If you are attending a meeting solely at the request of, or as a representative of, a third party (employer, other professional body, etc), then all expenses should be claimed directly from the third party.

EXPENSES IN FOREIGN CURRENCIES

Please provide a separate total for each currency you have used - do **not** add them all into the same total.

If there are numerous items in each currency, use a different form for each currency (e.g. one form for expenses in sterling and one form for those in euro) and ensure that the relevant currency is clearly and prominently shown at the top of each form).

If there are only a couple of items in each currency, you can use a single form but you **must** ensure that the currency for each item is clearly shown.

Reimbursement will be made in sterling at the rate of exchange in force on the date of the claim, as determined by the Executive Head of Finance.

1. TRAVEL EXPENSES

1.1 General

Travel costs are a major item of expenditure for the Institute, so please use the most cost-effective method of travel available and take advantage of discounts offered for fares booked in advance.

If a meeting is rearranged, cancelled or you are unable to attend a meeting for reasons beyond your control, the Institute will reimburse any non-refundable element of the fare.

The Institute will reimburse the cost of the return journey from home (or normal place of work, if closer) to the place of a meeting, assessment or other event being attended on its behalf.

Please note that you **cannot** claim for the following:

- costs incurred travelling between home and the normal place of work
- costs incurred by travelling companions who are **not** on official Institute business.
- costs for any penalty fares or motoring related fines.
- the cost levied for uncompleted journeys on tube travel and the like.

1.2 Booking travel

Individuals are responsible for booking their own travel in line with the policy. Council members and IBMS Officers who require assistance should contact the Chief Executive's office or the receptionist.

1.3 Air travel

Flexible fares may only be purchased if written agreement from the Chief Executive has been obtained beforehand.

All flights within the UK must be economy class.

All international flights funded by the Institute should be capable of justification in terms of (a) how the trip fits into the Institute's overall strategy and (b) the outcomes expected to be achieved.

International flights with a scheduled journey times of:

- three hours or less must be economy class;
- between three and six hours may be on an economy-plus (or similar) class
- more than six hours may be business class.

1.3.1 International travel insurance

Insurance for international travel can be obtained on an ad hoc basis through our insurance broker. Please email the Executive Head of Finance at accounts@ibms.org with the following information:

- your age
- details of any pre-existing medical conditions
- your destination
- your contact address in that country.

The information will be forwarded to our insurance broker and will only be used for the purposes of arranging insurance cover for the trip.

You do **not** need to arrange your own travel insurance and so do **not** need to claim for it.

1.4 Rail Travel

All rail travel with a scheduled journey time equal to one and a half hours or less must use standard class.

Where the scheduled journey time is more than one and a half hours, first class travel will be reimbursed only if the total cost of the return journey is less than the cost of a standard class return ticket bought on the day of travel. Savings of this nature are not uncommon where tickets are purchased in advance.

Wherever possible open tickets should not be booked and an advanced ticket on a specific train should be booked to obtain the best price.

Either the actual ticket or the ticket machine produced receipt or the actual receipt will be accepted in support of the expense.

The Institute is grateful when those who hold railcards use them to obtain discounts, but for tax reasons is not able to reimburse the cost of the initial purchase of railcards.

The Institute will **not** reimburse the cost of penalty fares (e.g. travelling without a valid ticket, travelling in the wrong class, etc), regardless of how they arise.

1.5 Contactless Payment / Oyster Cards

Please use contactless payment or an Oyster Card when using tubes and buses. You can claim for the fares you have incurred while performing duties on behalf of the Institute. Please register your card on the appropriate website and obtain screen shots of fares.

1.6 Private vehicle usage

When considering whether to use your own vehicle, please ensure that the total cost (including mileage, congestion charge, tolls, parking, etc) is **not** expected to exceed the total cost of the same journey if it were made by the most cost-effective means of public transport.

The Institute will reimburse business mileage at the Inland Revenue approved rates which may be updated from time to time. This is to ensure that no taxable benefit arises.

The following mileage rates currently apply.

	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars & vans	45p	25p
Cars & vans – passengers also on Institute business	5p	5p
Motorcycles	24p	24p

Bicycles	20p	20p
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Please note that the 10,000-mile threshold is a personal limit which includes all business miles and includes those of your employer. It is your responsibility to keep a record of all business miles claimed and ensure that the above thresholds are not exceeded.

You can also claim specific costs such as congestion charge, tolls and parking but **not** for parking fines, non-payment of the congestion charge or any other motoring-related offences.

Please ensure that any vehicle used on Institute business is properly maintained and complies with all legal requirements. Insurance which permits the use of the vehicle on Institute business must also be in place. You should ensure that you are fit to drive and take appropriate breaks during the journey.

1.7 Hire cars

If a hire car is the only option, you will need written approval before you make the booking. Council members should contact the Honorary Treasurer at treasurer@ibms.org. Institute nominees and representatives should contact the Executive Head of Education's office at education@ibms.org.

Please ensure that you arrange insurance at the time of booking. All the insurance requirements of the hire company must be fulfilled.

Your expenses claim should include hire costs, insurance and actual fuel costs (rather than mileage rates). You can also claim specific costs such as congestion charge, tolls and parking but **not** for parking fines, non-payment of the congestion charge or any other motoring-related offences.

1.8 Taxis

Please try to use public transport wherever possible to keep costs down. Taking a taxi can be justified in certain circumstances including:

- outside of London, taxis may be the only feasible means of reaching non-central destinations
- where sharing one taxi is cheaper than several individual fares on public transport
- where equipment or heavy baggage is being carried
- where it is critical to save time.
- where flights are severely delayed and other forms of transport are no longer practical

Taxis should **not** ordinarily be used for long journeys or between the Institute and London airports. Taxis should be shared whenever possible.

When you claim for taxi fares, attach your receipt and please include the following information on the form so that your claim can be processed:

- details of the journey (i.e. from where to where)
- a brief explanation of why it was the most suitable means of transport
- where applicable, the names of the other passengers sharing the taxi.

2 SUBSISTENCE

You can claim subsistence for single absences from home or work of more than four hours. Subsistence cannot be claimed for IBMS activities undertaken whilst at home. Subsistence can be claimed with supporting receipts as follows:

2.1 Meals

- Breakfast – you can claim up to £12.00 on breakfast when an activity requires you to leave home before 8.00am, and it is **not** included within the cost of your accommodation
- Lunch – you can claim up to £15.00 for lunch, if it is **not** provided at the meeting or event. You cannot claim for alcoholic drinks as part of your lunchtime meal or as a separate refreshment.
- Evening meal – if no evening meal is included in your activity, you can claim up to £45.00 for an evening meal, if the activity prevents you from returning home until after 8.00pm or when you are staying away overnight.

You can claim for alcoholic drinks taken in the evening; an allowance for these is included in the limit for the evening meal above .

You can claim up to a maximum of £10 per day for non-alcoholic refreshments (e.g. teas and coffees) whilst travelling.

Should you wish to claim for reimbursement of tips/gratuities, they must be included on the receipt for the item giving rise to the tip and be part of the limits set out above.

2.2 Institute Hospitality

At Institute events, alcohol will be provided up to an agreed limit. Pre and post dinner drinks which are not part of a subsistence claim are to be purchased at the discretion of the Officers and Chief Executive (or lead Executive Head present in the Chief Executive's absence).

3 HOTEL ACCOMMODATION

Accommodation costs are a major item of expenditure for the Institute, so please ensure that any overnight stays are essential to the activity being undertaken on its behalf. The following guidelines will help you:

- the activity would require you to leave home before 6.30am in order to get there in time;

- the activity would prevent you from returning home until after 10.00pm;
- where events last more than one day.

Overnight accommodation in London should be arranged by Head Office via its booking agency. Please contact the Chief Executive's office to arrange this.

If you are booking accommodation elsewhere in the UK, you can book directly. Please ensure that you can demonstrate value-for-money and reasonableness in your choice of hotel.

Claims for accommodation on a bed and breakfast basis outside of London should not exceed £250 per night including VAT. Claims in excess of this amount will need to be approved by the Institute in advance of booking. Please also ensure that your hotel receipt is either addressed to you or the Institute. If your employer has already paid for the hotel accommodation, they will need to send the Institute an invoice to recover their costs.

Please ensure you obtain a VAT bill on checkout so that VAT can be reclaimed.

Where possible, and where the cost of doing so is not disproportionate, please try to ensure your room can be cancelled at short notice in case your plans suddenly change.

3.1 Wi-Fi connections

You can claim up to £15 per day for Wi-Fi connection charges incurred in order to conduct the Institute's or your employer's business.

3.2 Personal incidental expenses

Claims for laundry charges and other minor incidental expenses of a personal nature, incurred as a result of staying away from home overnight, will be reimbursed up to a daily limit of £5 in the UK or £10 abroad.

4 ENTERTAINMENT EXPENSES

Business entertainment is defined here as:

- money spent whilst on Institute business and
- on anyone who is **not** themselves on Institute business and
- with a view to ultimately improving the Institute's ability to conduct its business successfully.

The IBMS Officers do **not** need pre-approval for business entertainment expenses, but must ensure their claims clearly state the names of those being entertained and the nature of the entertainment provided.

All other members of Council will need written approval before incurring business entertainment expenses. Please email the Honorary Treasurer at treasurer@ibms.org.

Institute Nominees and Representatives will need written approval before incurring business entertainment expenses. Please email education@ibms.org

5 CARE COSTS

Individuals who are the only caregiver for dependents can claim for the cost of having to use care services while carrying out Institute business outside of their normal working hours, subject to prior written approval of the costs and the nature of the event by the CEO.

You may claim for the actual costs incurred up to the following limits:

Timeframe	Limit
Day time care	£13.70 per hour
Overnight care	£110.00 per night

If you need a carer or interpreter to travel with you, please discuss this with the CEO (who will need to consult with the Executive Head of Finance for any tax and charity law implications).

6 OTHER EXPENSES

6.1 Mobile Phone and/or Domestic Phone Call Charges

Please make sure that your claim is supported with an itemised bill with the relevant calls highlighted.

6.2 Domestic Internet Access Charges

The Institute assumes that if you are accessing the internet for Institute-related use at home, you already have personal internet access, and so therefore do **not** need to claim any expenses.

6.3 Postage

Please outline and supply receipts for expenses incurred in the course of Institute business.

6.4 Printing

Costs, such as printer cartridges and other stationery items, which **cannot** be accurately allocated between personal and business use will not be reimbursed.

7 EXPENSES AND PERSONAL TAX RETURNS

Please note that reimbursements of actual out-of-pocket expenses that are supported by original receipts do **not** incur a tax liability and do **not** need to be included on claimants' personal tax returns.

8 NON-REPRESENTATIONAL EXPENSES


Guidance on payment of non-representational expenses is provided at Appendix B.

9 FURTHER ASSISTANCE

If you are in doubt about what may be claimed, or wish to claim for items not mentioned in this policy, please contact the Executive Head of Finance at accounts@ibms.org before incurring costs.

Please note that in all matters regarding the interpretation and application of this policy, the Treasurer's decision is final.

Appendix A Expense Claim Form

Institute of Biomedical Science										
Expenses Claim Form										
Name					Membership no:					
Home Address (including postcode)										
Reason for Expenditure										
(for portfolio assessments, please also state whether Certificate of Competence or Specialist Diploma, the name of the trainee & their department) (for nominees & representatives, please also state the reporting committee)										
Venue										
Please complete one claim form for each event										
Date	Details of Expenditure	No of business miles	Business mileage @ 145p/mile (£)	Air / rail / bus fares (£)	Taxis (£)	Subsistence (£)	Hotel Accom (£)	Other full details (£)	Total (£)	
			-	-	-	-	-	-	-	
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Please note: original receipts for all expenditure **must** be attached to the claim
 I confirm that the expenses claimed above have been incurred by me wholly, exclusively & necessarily on IBMS business.
 In providing this information to the IBMS you are consenting to its use as indicated in the IBMS Privacy Notice which can be found on the IBMS website at www.ibms.org/privacy

Signed:	
Date:	
Approved:	

Claims will be paid by BACS. Please provide your bank details:

 Bank _____
 Sort Code _____
 A/c No _____
 A/c Name _____
 (eg F Flintstone, Mr F & Mrs W Flintstone, etc)

Office use only.

 Checked by: _____
 Date: _____
 Coding analysis: _____
 nnnnnn - xxx - yyy
 nnnnnn - xxx - yyy
 nnnnnn - xxx - yyy

Appendix B Payment of non-representational expenses

It is recognised that on occasions members may have been nominated or encouraged to attend a particular group or committee and who subsequently, in view of their individual expertise, have taken on a wider and no longer representational role. The purpose of this appendix to the Institute's expenses policy is to address the application for payment of expenses from such individuals. Individuals wishing to apply for reimbursement of non-representational expenses will be considered under the terms of this appendix upon receipt of a completed funding application form (see below).

All requests for non-representational funding will be considered by the Finance and Risk Committee. The Committee usually meets quarterly (March, June, September and December). Applicants will be notified by the CEO's office of the outcome of the decision on their request.

Support for funding is discretionary, not automatic and determined on an individual application basis and granted as an ex-gratia payment at a level considered commensurate with the perceived strategic value of the event to the Institute.

The reimbursement limits and allowances specified in the expenses policy for those representing the Institute do not apply to ex gratia payments for non-representational expenditure and are capped at a claim limit of £400 for events within the UK and Europe and £1,000 for events outside of the UK and Europe. Any payment made to members in respect of non-representational business is limited to £1,400 per individual in a rolling 12-month period. In assessing cumulative payments, the Committee will take into account the date of the event for which payment is granted, not the date of the application. The Committee may vary these limits in exceptional circumstances. The restrictions in place within the Institute's expenses policy in respect of alcohol purchase and hospitality apply to all claims.

Applications must identify items covered by alternative funding and those for which Institute support is requested. Payment will only be made against receipted expenditure. Where other organisations are also covering part of the costs, receipt copies will be acceptable if accompanied by a copy of the claim to the other organisation(s).

The Institute is not responsible for the safety or wellbeing of non-representational members and will not bear responsibility for any additional expenditure beyond that already agreed.



Application for Funding of Non-Representational Expenses

Name		Membership no	
Address			
Title & Description of Event			
Location			
Date(s) of Travel			
Funding requested from IBMS			

Benefit to IBMS *(please state the benefits that the Institute should expect as a result of providing funding to support your attendance at this event)*

Previous Funding from IBMS *(please provide details of any funding that you have received from the Institute over the last three years, stating the name of the event, date (month & year), amount received & a brief description of the expenditure incurred)*

Other Funding *(please provide details of any other funding that you have applied for or will receive for this event)*

Anticipated Expenditure

<u>Details</u> <i>(e.g. travel, accommodation, subsistence, etc)</i>	<u>Estimated Cost (£)</u>	<u>Other Funding From Whom</u>	<u>Amount (£)</u>
Total			

Please note: funding will **not** be provided for any form of expenditure on hospitality or entertainment; only actual, receipted expenditure will be reimbursed i.e. receipts will need to be provided; funding will not exceed £400 for European events or £800 for events outside of Europe.

I confirm that I have read the notes overleaf regarding non-representational expenses.

Signed:

Date:

<p>Office Use Only Considered by Finance, Audit & Risk Committee Strategic benefit identified: Yes / No</p> <p>Approved / Not Approved (delete as appropriate) (Treasurer)</p> <p>..... (Date of meeting)</p>
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