

Expenses Policy (Staff and Members)

1. Introduction

The policy governs how and when the Institute of Physics and Engineering in Medicine (“IPEM”) will reimburse expenses incurred by staff and volunteers.

The aim of this policy is to:

- 1.1 To outline the principles and rules that IPEM have adopted to determine where it will reimburse expenses.
- 1.2 To ensure that all claimants are reimbursed promptly for reasonable expenses incurred.
- 1.3 Minimise the risk of IPEM making incorrect or inappropriate payments and/or incurring employment tax liabilities on such payments.

2 Purpose

The purpose of the IPEM Expenses Policy is to ensure that claimants continue to be reimbursed for all reasonable expenses that have been wholly, necessarily and exclusively incurred whilst engaged in authorised activity on its behalf.

3 Scope

IPEM official meetings or external meetings/events for approved representatives are classed as authorised activity. Other activities need prior approval via the appropriate expenditure/activity forms. The President, President Elect, Directors and Vice presidents may approve activity and expenditure from their Discretionary Budgets. Other approvals will require agreement in principle from the Councils and financial approval from the HOOF/F&BP.

This Policy applies to all claimants:

- 3.1 All IPEM staff including permanent, fixed-term and casual.
- 3.2 Trustees
- 3.3 Volunteers

4 Guidance

Any activity that is claimed for should be carried out in such a way as to minimise the costs to IPEM, accepting that.

- 4.1.1 The claimant’s health and safety should not be compromised in any way.
- 4.1.2 The overall efficiency and effectiveness of the activity should be considered, where relevant.
- 4.1.3 A general test of reasonableness, including the comfort and convenience of the claimant.
- 4.2 Any claims that are considered unreasonable will be forwarded to the Treasurer for adjudication.
- 4.3 The basis of expenses claims will be actual expenditure.

Guidelines on how to claim your expenses

- 4.4 IPEM will only normally make reimbursement for actual reasonable expenses necessarily incurred and if supported by a VAT receipt (except mileage).

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- 4.5 All expense claims must be submitted on the approved claim form. Claim forms not completed properly or legibly will not be paid and will be returned to the claimant for corrective action.
- 4.6 All claim forms must be signed by the claimant confirming that the expenditure has been wholly, necessarily and exclusively incurred in performing authorised duties for IPEM and must provide a clear explanation of IPEM's business being claimed for
- 4.7 Expenses claims will be checked against attendance registers or approval forms before payment.
- 4.8 Expenses claims will be made directly to the claimant's bank account.
- 4.9 Original receipts must support all claims and if VAT has been charged the receipt must contain the VAT Registration Number.
- 4.10 Claims should be submitted by the end of the month, or more frequently, in which the claim was incurred, and at the very latest by the 31st of December for the preceding year.
- 4.11 The Finance Department will issue payment within fourteen (14) working days via BACS on the receipt of a correct and legible claim form.

Travel General

- 4.12 Wherever practicable the use of audio conferencing, video conferencing and the use of email are preferable to travelling.
- 4.13 No reimbursement will be made for any part of a journey covered by a claimant's season ticket.

Travel Rail

- 4.14 Travel should be at the cheapest available fare consistent with the travel requirements i.e., by using any benefits of advance booking and taking into consideration the balance between a low-cost ticket and a more expensive flexible option.
- 4.15 It is expected that the use of advance rail tickets will be the norm and that claimants will take advantage of appropriate Railcards.
- 4.16 Reimbursement will be made on advance tickets in the event that the IPEM authorised activity is cancelled or postponed.

Travel – Motor Travel – General

- 4.17 Reasonable car parking costs while on business will be reimbursed.
- 4.18 Necessary road and bridge toll costs will be reimbursed including the congestion charge where there is a genuine business need to incur it.
- 4.19 Fines for any motoring offences, including parking tickets will not be reimbursed.

Travel – Motor Travel – Own Vehicle

- 4.20 The mileage rate for motor vehicles is outlined in Appendix A
- 4.21 The mileage claimed must be the actual mileage travelled.
- 4.22 The claimant must ensure that his/her vehicle is roadworthy, legally registered, taxed has a valid MOT certificate and that he/she has valid insurance covering business use.

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Travel – Motor Travel – Hire Vehicle

- 4.23 Where it can be shown to be cost effective, all hiring and running costs will be reimbursed. The vehicle hired must be appropriate to the circumstances (i.e., number of passengers, luggage carried, and distance travelled).
- 4.24 All drivers must hold a valid driving licence.
- 4.25 Full collision damage waiver must be arranged at the time of booking.

Travel – Motor Travel – Taxis

- 4.26 Use of taxis should be justified on value for money grounds but may take account of urgency, baggage, journey times compared to alternatives and relevant health and safety.
- 4.27 Tipping should be minimised to the minimum service charge or where culturally expected e.g., in the US.

Travel – Air Travel

- 4.28 Air travel is permitted where:
- 4.28.1 Where there are no practical alternatives.
- 4.28.2 Where alternatives are more expensive.
- 4.28.3 Where the saving in time from using air, travel outweighs the additional cost.
- 4.29 Travel should be at the cheapest available fare consistent with the travel requirements i.e., by using any benefits of advance booking and taking into consideration the balance between a low-cost ticket and a more expensive flexible option.

Overnight Accommodation

- 4.30 Justification of the need for the need for accommodation is required. Reasonable justification will include:
- 4.31 Departure from home or arrival back at home would otherwise be at an unreasonable time i.e., before 7am or after 10pm.
- 4.32 Consecutive day's attendance at a site where extra daily travelling time would be greater than 60 minutes each way.
- 4.33 Consecutive day's attendance at a site where the cost of travelling exceeds the cost of an overnight stay.
- 4.34 Where the performance of duties would be significantly impaired if accommodation was not available.
- 4.35 Where there is a demonstrable health and safety issue.
- 4.36 Claimants may stay in a 3- or 4-star accommodation according to local availability, claimants are reminded of the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation.
- 4.37 If a claimant chooses to stay with a friend or relative, rather than in a hotel, then a gift or meal may be given to the host (for a maximum see Appendix A). A receipt for the gift/meal is required.

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Meals & Subsistence

- 4.38 Round sum subsistence allowances are not paid. A receipt must support all claims for meals or subsistence.
- 4.39 Subsistence can only be claimed if you are working away from your normal place of work, on IPEM business, and it is not practical for operational reasons for you to return.
- 4.40 Meals cannot be for food ordered for delivery to your home or purchased elsewhere and consumed at home.
- 4.41 The cost of breakfast will be reimbursed if:
- 4.41.1 The amount is reasonable.
 - 4.41.2 The claimant is away from home on IPEM Business before 7:00am
 - 4.41.3 Breakfast is not otherwise available (e.g., included in rate for overnight accommodation)
- 4.42 The cost of refreshments at morning break will be reimbursed if:
- 4.42.1 The amount is reasonable.
 - 4.42.2 The claimant is away from home on IPEM Business for more than 3 hours in any one morning; and Refreshments are not otherwise available.
- 4.43 The cost of lunch will be reimbursed if:
- 4.43.1 The amount is reasonable.
 - 4.43.2 The claimant is away from home on IPEM Business for more than 6 hours in any one day: and
 - 4.43.3 Lunch is not otherwise available.
- 4.44 The cost of refreshments at afternoon break will be reimbursed if:
- 4.44.1 The cost is reasonable.
 - 4.44.2 The claimant is away from home on IPEM business for more than 3 hours in any one afternoon: and
 - 4.44.3 Refreshments are not otherwise available.
- 4.45 The cost of dinner will be reimbursed if:
- 4.45.1 The cost is reasonable.
 - 4.45.2 The claimant is away from home on IPEM business after 8pm; and
 - 4.45.3 Dinner is not otherwise available.

Entertaining – Business

- 4.46 Business entertaining is the provision of food and drink to third parties, by staff and/or office holders, for a clear business purpose. It is not a taxable benefit for those staff/and or officers who also receive the provision incidentally.
- 4.47 All “Business Entertaining” requires prior approval of the Chief Executive Officer or the Head of Operations and Finance. This should be read in connection with the IPEM policy on gifts and hospitality.
- 4.48 Claims for business entertaining must include details of the third parties being entertained, the organisations they represent and the reason(s) for the entertainment being provided. If more than one member of staff/office holder is in receipt of the provision, then their name must be recorded on the claim and a justification for their inclusion also must be noted.
- 4.49 The cost of alcohol, if reasonable, may be claimed as part of business entertaining.
- 4.50 As a general rule of thumb if less than 20% of those involved are external to IPEM, then the event become staff entertainment rather than business.

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Entertaining – Staff

- 4.51 Staff entertaining occurs where food and drink is provided for staff in the following circumstances:
- 4.51.1 At their normal place of work; or
 - 4.51.2 Where there is no specific business purpose for the provision; or
 - 4.51.3 Where the purpose is to reward staff
- 4.52 Staff entertaining is normally a taxable benefit, and any such claim would create a tax liability for the individuals “benefitting” from the provision. However, in the following circumstances no tax liability will arise for the individual.
- 4.52.1 On any contribution paid by IPEM, in whole or in part, towards the cost of the staff Christmas meal, up to the prevailing HMRC limit (this being the designated event which makes use of the HMRC exemption
 - 4.52.2 On food and drink provided for Board members when attending meetings at IPEM’s main office
 - 4.52.3 On food and drink provided to staff where they have been invited to attend something that effectively requires them to forgo their normal mealtime. In such instances IPEM will meet any tax liability that arises

Telephones

- 4.53 Phone calls made in the course of IPEM business must always be made in the most effective way that is reasonably available.
- 4.54 The cost of calls on privately owned phones/mobiles, made in the course of IPEM business, can only be claimed at the rate at which they are billed by submitting an itemised bill marked showing the business calls or by providing details of the call (date, time and duration) and proof of the tariff applying. Claims without a supporting itemised call record and associated explanation will not be accepted for reimbursement:

Allowance and Rates Guide

Allowance and Rates Table		
<u>Travel</u>		
Car Mileage Rate		30p per mile
Motorcycle Mileage Rate		24p per mile
Bicycle Mileage Rate		20p per mile
Passenger Rate	Claimable for each passenger	5p per mile
<u>Accommodation</u>		<u>Limit including VAT</u>
Bed Breakfast – Friend or Relative	Gift or Meal	£25 per night

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Claims Procedure

- 4.55 To claim expenses complete the expenses claim form.
- 4.56 Fill in the form with your details and the expenses to be claimed and either.
 - 4.56.1 Save it, print a copy off, sign it and attach the receipts to the form and send by post the IPEM Finance Office; or
 - 4.56.2 Save it, print a copy off, sign it and then scan and email it (with the receipts) to finance@ipem.ac.uk.
- 4.57 Reimbursement in the form of a BACs transfer will be sent out in approximately 14 days from receipt of the claim.

5 Roles and Responsibilities

Staff, Volunteers and Trustees are required to:

- 5.1.1 Read, understand, and comply with this policy and IPEM's arrangements for paying expenses.
- 5.1.2 Avoid any activity that might lead to, or suggest, a breach of this policy.
- 5.1.3 Immediately report any concerns to the Head of Operations and Finance, Chief Executive Officer or Chair of the Board (Trustees).

6 Breach of the Policy

- 6.1 Any breaches of this policy must be reported to the Head of Operations and Finance, Chief Executive Officer or Chair of the Board (Trustees).
- 6.2 Any oversights will be dealt with on a case-by-case basis by the Head of Operations and Finance
- 6.3 Consistent breaches of the policy by IPEM Management Staff may be managed with recourse to IPEM's Disciplinary Rules and Procedures in the Staff Handbook.
- 6.4 Consistent breaches of this policy by IPEM volunteers may face an investigation under IPEM's Code of Conduct. Non-member volunteers may be reported to other bodies including any professional institutions in which they hold memberships.

7 Training and Infrastructure

The Head of Operations and Finance is responsible for training and infrastructure for the reimbursement of expenses.

8 Governance

The Chief Executive and the Head of Operations and Finance are responsible for ensuring staff and volunteers are appropriately aware of this policy.

9 Policy Review

This policy will be reviewed by the Board of Trustees at least every five years, when there is a change in UK law and/or best practice or when an incident occurs that highlights a need for change – whichever occurs first.

10 Other Relevant Policies

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- 10.1 Staff Handbook
- 10.2 Trustee Code of Conduct 2020
- 10.3 IPEM's Code of Conduct