



Expenses policy – Executive summary

This page provides a summary of the College's expenses policy. The full document should be referred to for details of what may and may not be claimed as expenses.

Rail travel (see detail, section 3.3)

- Scheduled journey times of less than 1 hour should be on a standard class basis.
- Scheduled journey times in excess of 1 hour may be made on a first class basis.
- First class fares are reimbursable if they have been purchased in advance of the day of travel.
- Sometimes first class travel is cheaper than the standard class fare in which case first class may be used.
- College staff should travel standard class.
- To purchase tickets in advance, websites such as www.thetrainline.com may offer competitive fares.

Travel by car (see detail, section 3.4)

- Mileage rate of 45p for the first 10,000 miles in a tax year, 25p per mile thereafter.
- Total mileage claim plus tolls, congestion charge, parking, etc. must not exceed the standard class rail fare.

Travel by bicycle (see detail, section 3.6)

- Mileage allowance for travel by bicycle – 20p per mile

Travel by air (see detail, section 3.8)

- All air travel should be made on an advanced purchase basis.
- Travel within the UK should be on an economy class basis
- For travel outside the UK, contact the Chief Executive or Treasurer for authorisation prior to purchasing tickets. This would normally be on an economy class basis.

Overnight accommodation (see detail, section 4.1)

- Maximum limit £200 per night (including breakfast).
- Hotel receipts should be in the name of the College or your own name.
- Personal incidental expenses may be claimed up to £5 per day, but not for hotel leisure costs.

Meals and subsistence (see detail, section 4.3)

- Under 4 hours away from home, not claimable.
- Between 4 and 8 hours, not to exceed £8.
- Between 8 and 12 hours, not to exceed £18.
- Between 12 and 24 hours, not to exceed £40.
- Thank you type dinners for groups such as examiners, not to exceed £50 per head.

General

- Dates of meetings are publicised in advance when discounts on advanced bookings are available.
- Claims must be submitted within two months of the date of the meeting or travel.
- Receipts must support all expense claims, credit/debit card chits are not receipts.





Expenses policy

1 Introduction

It is our policy to offer full reimbursement of out-of-pocket expenses incurred on the College's behalf, providing that the nature of these expenses has been agreed in advance. **All claims must be submitted within two months of the date of the meeting or the date of travel.**

Consideration must always be given to using the most cost-effective method of travel. As the College is a charity, claimants are encouraged to keep expenses to a minimum.

The College will only make reimbursement for actual reasonable expenses necessarily incurred and if supported by a receipt where appropriate. As part of its commitment to achieving good practice, the College does not pay 'flat rate' expenses: paying round sum amounts unsupported by actual expenditure receipts may result in an individual becoming liable to tax on the payments and may put any benefits they receive at risk. The College will hold receipts for all claims for at least six years. This is a requirement of HM Revenue and Customs (HMRC).

The College will pay the following out of pocket expenses:

- petrol/mileage costs incurred whilst on College business
- travel from home to and from the place of a meeting and any additional travel necessary in the course of work carried out on behalf of the College
- postage, phone calls and stationery costs necessary to the work
- meals taken while on College business, subject to a minimum time commitment and an upper limit of payment
- accommodation costs, if overnight stays are necessary to the activity.

It is not acceptable to claim sums above out-of-pocket expense levels. Claiming sums for travel not actually taken, or food not actually consumed, is fraudulent and defrauding the College.

Travel costs between home and the normal place of work can never be claimed. Costs incurred by travelling companions not engaged in official College business may not be claimed.

Where expenses are incurred in foreign currencies, the amounts should be shown with the currency in question clearly marked. Reimbursement will be made in sterling. The rate of exchange will be the rate in force on the date of processing the claim, as calculated by the on line Xpenditure expenses management system or the College's Finance Department.

2 Administration

Expenses will be reimbursed through credit transfer direct to the individual's bank account. Receipts must support all claims. If VAT has been charged, the receipt should contain the VAT registration number and rate of VAT.

For hotel accommodation please ensure that the receipt is either in the name of “The Royal College of Pathologists” or your own name. Receipts made out in the name of other organisations, such as NHS Trusts, will be returned unpaid.

Expenses are claimed using the College’s on line expenses management system, Xpenditure. First time claimants should email the finance department on finance@rcpath.org who will arrange for an Xpenditure account to be created for you and provide details on how to access the system. Please state in your email what department your expenses will relate to. For any queries on setting up this facility please call the finance department on 020 7451 6756.

3 Travel expenses

3.1 General

If you are attending a meeting as a College representative, the College will reimburse the expenses incurred, subject to the terms of this policy. If you are attending a meeting at the request of, or as a representative of, another professional body, association or institution, then such costs should be claimed directly from that professional body, association or institution and not from the College.

The College will reimburse travel expenses from home to and from the place of a meeting. **As dates of meetings are publicised well in advance, you are requested to please take advantage of discounts that may be offered by travel companies for advanced bookings, such as Saver or Supersaver fares.**

In order to encourage booking tickets in advance, should it subsequently not be possible for you to attend the particular meeting, the College will reimburse to you any non-refundable element of the ticket.

All expense claims must be supported with an itemised receipt detailing the expenditure. A credit/debit card receipt simply showing the total amount paid is not sufficient for this purpose.

3.2 Use of alternative forms of transport for people with disabilities

In circumstances where those with disabilities are unable to travel by public transport or in their own vehicle, taxis may be used, subject to the prior approval of either the Chief Executive or Treasurer.

3.3 Rail travel

For all rail journeys with a scheduled journey time of less than 1 hour, travel must be arranged on a standard class basis. For rail journeys where the scheduled journey time is in excess of 1 hour, first class travel **purchased in advance of the day of travel** will be acceptable. To take advantage of advance discounts, websites such as The Trainline (www.thetrainline.com) may offer the cheapest fares. Please note that it may be cheaper to purchase single tickets in each direction rather than a return ticket.

Due to the vagaries of rail ticket pricing, sometimes first class rail travel can be cheaper than standard class in which case it would be acceptable to travel first class.

Supporting documentation, such as the actual train ticket or a receipt from the train company, must be attached to the expense claim form. Please request a receipt at the time of the ticket purchase, as it may not be given automatically.

College staff should travel standard class, unless agreed otherwise in advance by the Chief Executive or Treasurer.

Claimants should ensure that they secure the best price possible by, for example, taking advantage of Senior Railcards (if appropriate), adopting flexible travel arrangements and booking tickets in advance of the day of travel.

3.4 Travel by privately owned car

As the driver, and not the College, is personally liable for any incident, drivers should ensure that their own private motor insurance policy is comprehensive and permits the use of their own vehicle for the purpose of travel on College business.

If an individual's own car is used, a mileage rate will be paid, as detailed in section 6.2 below. Please note that the total claim for any journey made by car (including the mileage rate, parking, toll fees, congestion charges, etc.) **should not exceed the standard class rail fare**. A receipt should support claims for parking or other incidental expenses.

The College will not reimburse parking fines, congestion charge fines or fines for other motoring-related offences.

3.5 Travel by hire car

It is requested that the use of public transport or privately owned vehicle be considered before resorting to a hire car. It is, however, recognised that in certain circumstances it may be appropriate to use a hire car, but permission must be sought from either the Chief Executive or the Treasurer in advance of a booking being made.

In cases where a hire car is used, insurance must be arranged at the time of ordering. It is essential that all insurance requirements of the hire company are fully met.

Where vehicles are hired, expense claims should be for the actual hire and running costs, rather than based on the mileage rates.

3.6 Travel by bicycle

An allowance of 20p per mile may be claimed for travel by bicycle.

3.7 Travel by taxi

Use of public transport or privately owned car is encouraged and should be used wherever possible. However, it is recognised that the use of a taxi may, in the following circumstances, be the most effective mode of transport:

- where equipment or heavy baggage is being carried on College business
- when no public transport is available, especially in the early morning or late at night
- when public transport is either not running or running irregularly
- when the person travelling is pregnant or has a temporary or permanent disability
- when it is important to save official time.

Travel by taxi should be kept to a minimum and should definitely not be used for long journeys or between the College and the London airports. An official receipt should be obtained from the taxi driver to substantiate their travel expense claim. Where it is expected that the taxi fare will exceed £40, permission to use a taxi must be sought in advance from either the Chief Executive or the Treasurer.

For College staff, permission to use a taxi must be sought in advance of the journey being made from a member of the senior management team where it is envisaged that the fare will be below £40, and from the Chief Executive or Treasurer where the fare is envisaged to be

£40 or higher. This applies to all forms of taxi travel including those made on the College account.

3.8 Air travel

All journeys by air travel within the UK should be arranged on economy class, advanced purchase basis.

For all overseas air travel, please notify either the Chief Executive or Treasurer before tickets are purchased for agreement as to whether the College will reimburse the cost, which will normally be on an economy class basis. Where the costs are to be funded by the College it is necessary to justify the journey. The College will need to give consideration as to how the journey fits with the College's overall strategy and what outputs/outcomes are expected to be achieved/delivered. The request may be referred to the Trustee Board for consideration.

A receipt should be requested at the time of ticket purchase. **Claimants should seek to minimise the cost of air travel by booking tickets in advance, taking advantage of early booking discounts where available.**

4 Accommodation and subsistence

4.1 Overnight accommodation

Three or four star accommodation may be used according to local availability. Please bear in mind the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation.

For hotel accommodation in Central London, the College has negotiated discounted hotel rates. Please visit <https://www.rcpath.org/profession/conferences.html> for details and link to our booking partner.

In all cases a receipt for the hotel costs should be obtained made out either in the name of "The Royal College of Pathologists" or in your own name. Receipts made out in the name of your normal place of work (such as your university or hospital) will be returned to you unpaid. You will then need to contact the hotel for a replacement receipt to be made out in the College's or your own name.

Cost of overnight accommodation and breakfast should not exceed £200 per night.

Where, due to either permanent or temporary health or mobility issues, it is necessary to stay in a hotel close to a meeting venue it may not always be possible to obtain overnight accommodation within this £200 daily limit. In such cases it might be reasonable for the College to consider allowing a higher amount. Where it is expected that this adjustment may be required permission must be sought from either the Chief Executive or the Treasurer in advance of a hotel booking being made.

4.2 Personal incidental expenses

Persons staying away from home overnight often incur minor incidental expenses of a personal nature, such as newspapers, laundry, telephone calls home, etc. These may be claimed up to a daily limit of £5. Please ensure that these amounts are itemised separately on your expense claim form. The College will not reimburse for mini-bar expenses or other hotel leisure costs such as film hire.

4.3 Meals and subsistence

Round sum subsistence allowances are not paid. A receipt should support all claims for meals or subsistence. Subsistence may not be claimed for absences from home of less than 4 hours duration. As a guide, claims for subsistence away from home are as follows:

- between 4 and 8 hours, not normally exceeding £8
- between 8 and 12 hours, not normally exceeding £18
- for over 12 hours, not normally exceeding £40.

These subsistence rates should include all meals in a 24-hour period. Claims for breakfast will not be reimbursed where already included on a hotel bill. Claims for any meal will not be reimbursed where they are otherwise provided.

Where the only expense is for a dinner, or where a reimbursement is being sought on behalf of more than one person, for example a thank you dinner for a group of College examiners, the amount per person should not exceed £50 per head.

5 Other expenses

The College will reimburse other out-of-pocket expenses incurred on College business, such as the cost of postage, phone calls and stationery, subject to a receipt being submitted with the claim.

If you are in doubt about what may be claimed, or wish to claim for items not mentioned in this expenses policy, please contact either the Chief Executive or Treasurer for advice prior to incurring the expenses.

6 Expenses and tax

6.1 General

It is College policy only to reimburse for actual out-of-pocket expenses incurred, for which there is no tax liability. Claimants would only be liable to pay tax if payments were made which either exceeded actual expenditure, or which were not supported by original receipts.

6.2 Drivers and tax

HMRC sets tax-free approved mileage rates. Please note these rates apply to your total mileage claimed from any source (your employer, the College, other association or voluntary body). The College reimburses for mileage at the tax-free mileage rate, therefore HMRC assumes the claimant has made no profit. The rate is 45p per mile for the first 10,000 miles in any tax year and 25p per mile thereafter. These rates apply only to travel in your privately owned car, and are regardless of engine size. The mileage rate for travel by bicycle of 20p per mile is also a tax free mileage rate approved by HMRC.

7 Expenses and welfare benefits

For those undertaking voluntary work for the College who are in receipt of welfare benefits, the receipt of payment for expenses whilst volunteering for the College should not affect any welfare benefits received. If the volunteer is paid more than actual out-of-pocket expenses, they may be classed as a 'paid' volunteer, which could put any welfare benefits at risk. The College only pays out-of-pocket expenses, however, so this should not be a problem.

8 Contact details

For advice on any item relating to expenses, please contact:

Chief Executive	Daniel Ross	020 7451 6789	daniel.ross@rcpath.org
Finance Department	Eugene Coyle	020 7451 6751	eugene.coyle@rcpath.org
Treasurer	Andy Boon		treasurer@rcpath.org