

## **IDS Expenses Policy**

### **1. Introduction**

- 1.1 The reimbursement of expenses is to compensate for any additional expense incurred as a result of undertaking IDS activity away from the normal place of work.
- 1.2 The policy applies to all IDS staff and trustees.
- 1.3 The policy only applies for expenses which directly affect IDS staff or trustees. We do not wish our staff to be even temporarily 'out of pocket' paying for non-personal expenditure. Other forms of procurement/payment exist and should be considered before using personal funds for non-personal expenditure.
- 1.4 Funders may have requirements which conflict or are not covered by this policy. Funder policies can therefore be added to this policy. Where there is a conflict between policies the funder policy should be adhered to and an explanation of the conflict should be included on the expense claim form.
- 1.5 Throughout this policy, reference is made to an 'event'. For the purposes of these guidelines an 'event' is considered to be any activity in the pursuit of IDS' objectives.
- 1.6 The main place of work for most staff is the IDS building in Sussex. All staff should assume that the IDS building is their main place of work unless the Director of Human Resources has notified an individual otherwise.

### **2. Travel**

- 2.1 All travel must adhere to the IDS travel policy.

### **3. Public transport**

- 3.1 Where an individual has to travel to anywhere other than their normal place of work they can claim travel expenses.
- 3.2 Standard-class public transport should be used wherever possible. Premium-class transport will not be reimbursed unless a funder has explicitly agreed to fund it.
- 3.3 Claims for the use of Oyster Cards will be paid where the full details of the journey are provided as detailed above and the cost claimed is not more than the current Oyster Card daily limit (see link to TFL site below). Wherever possible, a copy of the Oyster Card account should be attached. <http://www.tfl.gov.uk/tickets/14416.aspx>
- 3.4 The purchase of rail discount cards, for example Rail Network cards are not reclaimable.

### **4. Private vehicle**

4.1 Where an individual uses their own vehicle the standard HMRC mileage allowance will be payable. See the HMRC link below for the latest rates:  
[http://www.hmrc.gov.uk/cars/advisory\\_fuel\\_current.htm](http://www.hmrc.gov.uk/cars/advisory_fuel_current.htm)

4.2 The car owner must ensure their vehicle is fully insured for business travel under their personal insurance policy.

4.3 The names of additional passengers must be provided.

4.4 Distances claimed will be checked periodically for reasonableness.

4.5 Incidental travel costs which cannot be avoided, such as parking fees and toll road fees can be reimbursed. Parking fines and any other fines will not be reimbursed.

## **5. Taxis**

5.1 Taxis should only be used where other forms of transport are not a practical or safe option, or it is the cheapest option. The reason for using a taxi must be clearly stated.

5.2 Where the use of a taxi can be planned in advance within the UK, the journey should be authorised and booked in advance through the IDS Reception.

## **6. Air**

6.1 Members of staff and Trustees are expected to minimise their air travel in order to reduce the Institute's carbon footprint.

6.2 Air travel within the UK or to Paris and Brussels will only be permitted where there is a justifiable business case. Authorisation must be sought from the Company Secretary.

6.3 Air travel should generally be booked through Key Travel agents and therefore not incurred through an expenses procedure.

6.4 On occasion it may be financially and operationally beneficial to book flights direct and to incur the costs directly through the expenses procedure. Where this is the case the reason should be clearly stated.

6.5 Air travel must always be standard-class unless a funder has explicitly stated they will pay for premium class.

6.6 Air miles collected during the course of travel for business may not be used for personal benefit and should be used for future business travel.

6.7 Fees for airline VIP clubs and hotel loyalty programs will not be reimbursed.

## **7. Accommodation**

7.1 Where an individual has to attend an event away from their normal place of work that would last for 11 or more hours (including journey time to and from the event), overnight accommodation for the night prior and after the event can be purchased.

7.2 The lower of £100 or the UN accommodation rates may be spent per night.

7.3 Other accommodation expenditure, such as health spa usage, newspapers and mini-bar (excluding soft drinks) may not be reclaimed.

7.4 Where a member of staff arranges accommodation with a friend or relative whilst away on business, subject to the agreement of the relevant budget holder, an overnight bed and breakfast rate of £25 will be payable to allow the member of staff to contribute to the costs incurred by their host. In all cases a signed receipt must be obtained in order to avoid the sum being treated by HMRC as a taxable benefit of the member of staff.

## **8. Subsistence**

8.1 Where an individual has to attend an event away from their normal place of work, they are entitled to claim expenditure for subsistence, e.g. meals, tea/coffee etc. IDS does not set specific levels of acceptable non-UK expenditure as costs vary significantly across the world. Staff are therefore expected to apply a level of reasonableness to determine what is acceptable. For UK expenditure a maximum of the following amounts should generally be incurred:

Up to 4 hours away from main place of work - £10

Up to 8 hours - £20

In excess of 8 hours - £40

## **9. Alcohol**

9.1 Expense claims must not be submitted for alcohol unless it is either:

Within the context of entertaining a third party where it is considered appropriate.

As part of an evening meal when overnight accommodation is required. See the section on subsistence for more details.

9.2 A maximum of two drinks per person can be reclaimed.

## **10. Tips**

10.1 Reasonable tips will only be reimbursed if it is common practice as part of a country's culture to give a tip. If this is the case, then full details of the tip (including who it was given to) should be given to support the claim. This does not include amounts paid as facilitation payments which are considered an offence under the Bribery Act (2010) (see the IDS Policy 'Preventing bribery, corruption and money laundering').

## **11. Per diems**

11.1 Per diem expense claims are acceptable where expenses have been incurred within countries where it is difficult to obtain receipts. The rate for the per diem should be the lower of the HMRC approved rates or the current UN rates or the funder's rates, where these are specified.

11.2 Per diems may be paid to visitors/participants in IDS-hosted events/workshops where they are essential to enable participants to take part. Rates should be set with regard to the guidance in this document.

11.3 The rationale for the per diem rate selected must be clearly documented.

## **12. Visas**

12.1 The cost of visas for IDS staff which are required for overseas business travel may be claimed.

### **13. Health**

- 13.1 Inoculations and other medication (e.g. anti-malarial medication) will be provided by the Institute's Occupational Health Travel Clinic. Details of the Clinic are available from the IDS Human Resources team. The Institute will not reimburse employees for vaccinations received outside of this service unless agreed in advance by the Human Resources team.
- 13.2 Medicines or other health-related costs not specifically required for IDS overseas travel will not be reimbursed.

### **14. Eyesight tests and glasses**

- 14.1 Members of staff who are regular users of display screen equipment may apply for reimbursement of the cost of an eyesight test. Where they need glasses only for that use they are entitled to a contribution of up to £75 towards the cost. The full details of the eye test policy are available from the Human Resources team.

### **15. Entertaining**

- 15.1 It may be necessary to entertain third parties in pursuance of IDS activity. Under these circumstances the following must be adhered to:
  - The purpose of the event must be clearly defined.
  - The attendance of IDS individuals must be justifiable with a valid business reason.
  - A list of all individuals in attendance and their organisation must be provided.
  - The entertainment must not contravene the anti-bribery policy.
  - A maximum of two alcoholic drinks per person can be reclaimed.
- 15.2 IDS does not set specific levels of acceptable non-UK expenditure as costs vary significantly across the world. Staff are therefore expected to apply a level of reasonableness to determine what is acceptable. For UK expenditure no more than £40 per person should generally be incurred.
- 15.3 Personal gifts and gifts to consultants will not be reimbursed.

### **16. Telephone and internet**

- 16.1 IDS will reimburse staff members, via an expense claim form, for any necessary business calls made in the performance of their duties. IDS will not pay for telephone rental or internet/broadband charges incurred at a member of staff's home.
- 16.2 In order that business calls made from home or personal mobile can be reimbursed, the expenses claim form should be supported by a detailed telephone bill indicating:
  - The business calls and their cost.
  - The name of the person being called.

### **17. Other Miscellaneous**

- 17.1 The following items are normally allowable for reimbursement:
  - Team/Department away days (categorised as staff development). The rules applicable to 'entertaining' should be applied with regards to allowable levels of expenditure and alcohol.
  - The reasonable costs of a meal for a successful DPhil student, external examiners and staff directly connected with the student's dissertation. The rules applicable to

'entertaining' should be applied with regards to allowable levels of expenditure and alcohol.

- 17.2 The following items are not allowable (note this list is not exhaustive):  
Annual travel insurance policies, travel insurance or flight upgrades (where additional travel insurance is required please speak to the IDS Facilities team)  
Animal care whilst away on business.  
Cash advances on credit cards.  
Lost luggage and contents.  
Wireless reading devices and supplies (e.g. Kindle).  
Childcare costs (see the IDS Human Resources team for policies on childcare expenditure claims).

## **18. Administration**

### **18.1 Authorisation**

- 18.1.1 Expense claim forms must be signed by the person making the claim to confirm the expenses were incurred by them in the pursuance of IDS's activities.
- 18.1.2 Expense claim forms must be signed by the relevant budget manager to confirm the form has been completed correctly and the guidelines have been adhered to. Where the claimant is the budget manager, the form must be signed by that person's line manager.
- 18.1.3 Budget managers may delegate the checking of expense claims to administrators. Where a project is not assigned a Grade 5/6 IDS Project Co-ordinator/Manager it will be assumed the IDS Hub Manager is the relevant Budget manager.
- 18.1.4 It is the responsibility of the IDS Hub Manager to ensure project expenses have the appropriate authorisation.
- 18.1.5 Expense claims submitted by trustees must be authorised by the Chair of Trustees, Deputy Chair of Trustees or Chair of the Resources and Audit Committee.
- 18.1.6 All expenditure should be authorised by the budget manager prior to it being incurred. The budget manager retains the right to withhold payment if not consulted in advance. Proof of this authorisation must be kept by the budget manager.
- 18.1.7 Expense claims which fall outside specific guidelines must be explained by the claimant and agreed by the budget manager and project accountant prior to being spent.
- 18.1.8 Authorisation of claims via email is encouraged so long as the email makes specific reference to the claim being authorised, including the total of the claim.

### **18.2 Documentation**

- 18.2.1 All claims must be completed electronically using the correct form. It is the responsibility of the claimant to complete their form accurately and the responsibility of the person signing off the form to check this. The IDS Finance team may return an incorrectly completed form, delaying payment.
- 18.2.2 Claims must be submitted in the month following the expenditure being incurred.

18.2.3 Receipts must be provided for all expenditure except where an allowance arrangement is in place. In exceptional circumstances where a receipt cannot be provided the claim will still be paid so long as proof of purchase can be provided (for example through a bank statement) and an adequate explanation for the lack of receipt is identified. These documents are needed to satisfy HMRC requirements.

18.2.4 Claimants should keep a copy of all documentation relating to an expense claim for a minimum of 18 months.

18.2.5 All expense forms must be emailed to the following email address after completion:  
[financeassistant@ids.ac.uk](mailto:financeassistant@ids.ac.uk)

### 18.3 **Payment**

18.3.1 Expenses are paid weekly. The weekly cut-off point for receipt of claims is Thursday at 4.00pm, for payment into a claimant's bank account the following Friday. Claimants will be notified when the payment has been made.

18.3.2 Claimants should submit their claims at least monthly when expenses are incurred. This ensures the claimant is paid within a reasonable timescale and IDS can show its true costs in its management reports. Expenses must always be claimed within a month after the financial year end to which they relate. IDS may choose to withhold payment if the claim is for expenses incurred over three months prior to submission.

**IDS Director of Finance and Operations**  
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