



The Royal College of Ophthalmologists

Travel & Expenses Policy

Version 0.3

Version	Policy Owner	Amendments made	Date of amendment
2023 0.3	Head of Finance and Operations	Trustee Approval	24 May 2023
2023 0.3a	Head of Finance and Operations	PDF Web Version	18 Oct 2023

Travel Expenses Policy

Reimbursement of expenses

Section 1 - Introduction

This Policy was approved by the Finance Committee of the College in March 2011 and minor amendments have been made since then.

This policy relates to all Trustees, Committee Members and Examiners, (“Officials”) and College Employees. It does not form part of an individual employee’s contractual terms and conditions with the College.

As a charity and a members' organisation, the College is reliant on the support it receives from its Officials, who should be neither out of pocket nor enjoy any financial gain when working voluntarily on College-related activity. Officials should be able to satisfy themselves that they could justify to a fellow member any expense incurred or claim they make for payment of expenses, if challenged. The College has a responsibility to the members who finance its activities to ensure that expenditure on travel and subsistence is properly incurred, controlled, and represents 'value for money'.

Employees and Officials are expected to minimise the cost of expenses by booking in advance, looking for best value, and making bookings as a group to obtain discounts.

The guidance below applies to Officials attending meetings of the Trustee Board, College Council and Committees, and other related meetings. Related meetings include meetings on College business or those attended by Officials in an official capacity on behalf of the College. Expenses may be claimed for attendance at the above meetings and must be an integral part of the duties as an Official. A casual interest in the subject matter is not sufficient for the purpose of claiming expenses.

Section 2 – Subsistence & overnight accommodation

2.1 Lunch & Daily Subsistence

Officials can claim up to the Daily Subsistence Rate in Appendix 1 for attendance at College Meetings.

Where Employees are required to attend meetings or events offsite from the College or their place of work and are absent from the office for more than five hours reasonable expenses can be reclaimed up to the Daily Subsistence Rate in Appendix 1.

Employees attending internal meetings (i.e. with only employees present) at the College are not entitled to claim a lunch on expenses. This would be deemed a taxable benefit.

2.2 Dinner

The cost of evening dinner can be claimed only if you are entitled to claim for the overnight accommodation. Otherwise, this is a personal expense.

Only the actual expenditure can be claimed, up to the maximum limits in Appendix 1. Any excess over the limit must be paid for personally.

Full details must be given on your expense claim form, and if you have paid for others the names of those on whose behalf you are claiming. If a service charge is added to the restaurant bill this may be paid. A discretionary tip/ gratuity will be reimbursed of 10% of the expenditure for good service. Tips must be included in the maximum limit in Appendix 1.

Meals booked by the College must also be within the limits detailed in Appendix 1. The only exception is the Council Dinner.

2.3 Overnight Accommodation

Where possible you should travel on the day of your meeting or business without incurring overnight accommodation.

When attending an event or exams on behalf of the College, accommodation must only be claimed for the night prior to the event or exam set up and only where necessary the final evening of the event or exam. Any additional nights are personal expenditure and must be paid personally.

Employees may only claim accommodation costs in London in exceptional circumstances where they

1. Have an extended working day with an early start (before 7am) and a late finish (after 10pm)
2. Where public transport is disrupted, and they are unable to commute.

Both exceptions must be agreed in advance with the CEO or the Head of Finance and Operations.

Officials and Employees who are required to be away from home overnight on College business can claim the Overnight Accommodation up to the maximum rate in Appendix 1. Any excess must be paid for by the individual.

The College has agreed preferential rates for overnight accommodation with The Wesley Hotel, so this should be booked when available. Bookings for The Wesley arranged via the College will be settled directly by the College.

For London Accommodation **only** where the Wesley is fully booked other London hotels can be used. Accommodation and Group bookings by the College must remain within the limits set out in Appendix 1.

If, for any reason, you are unable to remain within the above limits for subsistence and overnight accommodation, please obtain advance clearance from the Chief Executive and the Head of Finance and Operations.

Section 3 - Travel

3.1 Rail Travel

The most cost-effective approach Officials and Employees can take to rail travel is to book tickets in advance. The dates of committee meetings and events are circulated with generous notice and ad-hoc reasons for travel are rare. Claimants are expected to minimise the cost of travel by booking travel in advance, using concessionary fares, cheap day tickets, and rail card options where appropriate.

The default position is that rail tickets should be purchased for standard class travel. Those wishing to travel first class will be required to bear the additional cost if the first-class ticket is more expensive than the standard-class fare and must indicate this on the expense claim and provide evidence of the standard class fare that is being claimed.

Where in certain cases, there is a specific wellbeing rationale or business rationale (such as individuals transporting significant amounts of College equipment (not personal luggage)) for booking first-class tickets, this must be agreed in advance with the Head of Finance & Operations.

The College may reimburse the cost of rail cards used for business travel, where it is shown that the financial benefit of to the College is greater than the cost of the rail card.

3.2 Air Travel

The cost of travel should be minimised by booking travel in advance, and as a group booking where relevant.

For journeys longer than five hours you are entitled to travel business class only if you intend to work on College business during your flights. However, please consider travelling economy or premium economy and also using low cost airlines, promotional fares and similar offers where practical.

3.3 Mileage

Travel by car is acceptable where it is more efficient and economical than the use of public transport, e.g. where there is no appropriate public transport for the route; where there are significant files/ equipment to be transported; or where there are time and cost savings involved. Where a private car is used for College business, you must be certain that your car is covered for 'permitted use' within the terms of your insurance policy. No charge should be made to the College for any additional cost in respect of 'permitted use' on private insurance cover.

The current private car mileage rates (which are based on the HM Revenue and Customs rates) are included in Appendix 1

It is unlikely that you will travel over 10,000 miles on behalf of the College. Mileage claimed from other employments is not relevant for the application of this limit.

3.4 Tube, Bus and Taxis

Please travel by tube or bus wherever practical, particularly for short journeys. Where it is impractical to use a tube or bus, for example, because of heavy luggage, a taxi may be used. However, please avoid any additional charges, such as pre-booking or waiting time, wherever possible.

Taxis should not be used for long distance travel, except where the cost of such a journey is less than the cost of travel by other more economical means, and the cost of overnight accommodation that would have been required.

Section 4 – Other Expenditure

The College will also reimburse the actual costs of postage, telephone calls and other incidental business expenses which you necessarily incur as part of your duties as an Employee or Official representing the College. Please provide full details on your expense claim form, supported by receipts. Telephone calls will be reimbursed with associated VAT when supported by an itemised bill.

Section 5 – Expenditure not covered.

We regret that the following will not be reimbursed:

- Expenses associated with events you have been invited to in a personal capacity or as a personal guest of a College Office-Holder or other official.
- Accommodation more than 24 hours before (48 Hours for Overseas) or after an event or exam set up will not be reimbursed.
- The travel and subsistence expenditure of spouses or other travelling partners will not be reimbursed.

- Expenditure not related to College activity
- Meals purchased at or near your home or place of work.
- Actual expenditure only will be reimbursed and not round sum meal or subsistence allowances.
- Expenditure related to casual or personal entertaining.

Section 6 - Administration

6.1 Receipts

Valid VAT invoices or receipts must support all expense claim forms. It is recognised that there are certain categories of expense where receipts cannot be obtained, for example, parking meter charges. Un-receipted expenses up a maximum of £5 (or equivalent foreign currency) will be paid, providing a reasonable explanation is provided for the absence of a receipt.

6.2 VAT

Please do not add VAT to the amounts you claim.

6.3 Claim Forms

Expense claim forms can be downloaded from the College website and should be completed for any expenditure claimed.

Please also provide full details of the claims including the related event and reason for claiming overnight accommodation where relevant, on your expense claim form.

Please submit expense claims on a regular basis. **The College reserves the right to refuse to reimburse expenses which relate to events more than three months before the claim.**

6.4 Payment of Claims

Current Procedure

The College will normally pay expenses by BACS direct to the Employee's or Officials bank account on a monthly basis.

6.5 Dispute

In the event of a dispute, please raise the issue in writing with your staff contact or line manager, who will escalate the dispute. If the dispute cannot be resolved by the Chief Executive, then it will be referred to the Treasurer. Please note that the decision of the Treasurer is final.

October 2008

Updated March 2011

Updated May 2012

Updated July 2015

Updated Dec 2015

Updated Aug 2016

Updated May 2023

Appendix 1 – Travel Meals & Accommodation rate Limits

Car Mileage Claim Rates

The current private car mileage rates (which are based on the HM Revenue and Customs rates) are for each tax year (6th April to 5th April) Rate per Mile:

- First 10,000 miles 45p
- Above 10,000 miles 25p

Subsistence

A maximum of £20 per day can be claimed to include lunch and drinks, only where absent from home or the office for more than five hours in any one day. The above amounts are inclusive of VAT. They are not round sum allowances, and receipts must support expense claims.

Subsistence Rates as at March 2023

These rates apply equally for both expenses incurred personally and reimbursed or booked and paid for by the College. Any excess over these limits must be pre-agreed by the CEO and Head of Finance and Operations.

Daily Subsistence (including Lunch)	up to £20 maximum
Lunch – payable only where policy exceptions apply	up to £10 maximum
Evening Meal (including beverages)	up to £50 maximum
Examiners Evening Meal (including beverages)	up to £60 maximum
Overnight Accommodation (including breakfast)	up to £175 maximum
Overnight Accommodation (The Wesley - Agreed rate)	£175
Overnight Accommodation - Inner London where Wesley is fully booked	up to £200 maximum

Staff may only claim accommodation costs in London in **exceptional** circumstances where they

1. Have an extended working day with an early start (before 7am) and a late finish (after 10pm)
2. Where public transport is disrupted and they are unable to commute.

Both exceptions must be agreed in advance with the CEO or the Head of Finance and Operations.

The above amounts are inclusive of VAT. They are not round sum allowances, and **receipts should support expense claims**. These rates are subject to amendment and will be reviewed annually.

These limits are given for guidance on what is considered reasonable expenditure.