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**FPH Expenses Policy**

**Policy Statement**

The Faculty of Public Health (FPH) recognises that expenditure may incur when carrying out activity and business of the FPH. The FPH believes the individuals should not have to bear those additional costs. Equally, reimbursement is not a payment or reward and should not leave the individual better off. This policy is based on the current legislation on expenses contained within IPEPA 2003 which states that expenses must be wholly, necessarily and exclusively for the benefit of the organisation.

This document is applicable to all independent contractors working on behalf of the FPH and staff. An independent contractor is defined as an individual contracted or volunteered to provide services to or on behalf of the FPH. It is also applicable to trustees and staff members who are working away from their usual place of work. Individuals making claims under this policy are referred to as claimants.

Any individual planning meetings, travelling or authorising expenses must do so under the principles laid out within this policy. Where the FPH’s principles have not been followed as per this policy, the FPH has the right to reject or reduce an expense claim that is considered unreasonable or excessive. Wherever possible, expenses not covered within this policy must be agreed in advance with the FPH.

All travel and associated activity carried out while undertaking FPH activity must be reasonable in amount and nature and have genuine consideration for the impact on all attendees and the environmental cost of travel, as well as the financial cost to the FPH.

For expenses to be treated as reimbursement of a genuine expense incurred on FPH activity and not remuneration, or a benefit or reward, expenses may only be claimed once. Therefore, in the unlikely incidence where an individual (excluding staff) is found to be claiming the same expense from both their employer and the FPH, this will be treated as falsifying expenses as well as having tax implications for that individual.

**Purpose**

The following policy sets out responsibilities for those claiming expenses from the Faculty of Public Health (FPH). It also provides information on the level of reimbursement to be expected for expenses arising as a result of conducting official business and ensures there are processes in place for conforming to relevant legislation.

**Principles**

The following principles apply to all expenses incurred whilst carrying out activity on behalf of the FPH or attending FPH meetings or events (where appropriate):

1. Those planning a meeting must seek to balance the needs of the FPH, cost, the demands on the individuals requested to attend and the environmental impact.
2. Those arranging meetings must consider alternatives to travel, such as the use of video conferencing, where practicable.
3. Those attending meetings must consider using bicycles and/or walking instead of other modes of transport where practicable.
4. The meeting organiser should plan far enough in advance for attendees to be able to secure reduced fares.
5. The responsibility lies with the claimant to ensure that the expense is reasonable in amount and nature and is within policy. The claimant should seek authorisation prior to incurring any cost to ensure it is allowable.
6. Travel should normally be arranged through a member of FPH staff via email to [operations@fph.org.uk](mailto:operations@fph.org.uk).
7. The expected mode of transport is public transport, at standard/economy class and taking advantage of advance fares where this is the most cost-effective option.
8. FPH must be informed as soon as practicable about any cancellations, so they are able to process a refund claim and where possible recuperate some of the costs.

**Tax and national insurance**

1. The FPH has a duty to comply with tax and NIC law and to consider guidance issued by HMRC in constructing its expenses policy. PAYE and NIC Regulations apply to all employees but also have implications for trustees and other volunteers, if correct procedures are not applied.
2. Expenses paid by the FPH to individuals who are carrying out activities on behalf of the FPH will not normally be deemed taxable by HMRC if it is for reasonable out of pocket expenses incurred wholly and exclusively while carrying out FPH activity and is supported by an itemised receipt and the purpose of the expense is clearly explained.

**Travel booking arrangements**

1. Travel should normally be booked through a member of FPH staff. This ensures FPH is arranging the most appropriate travel as per this policy.
2. Travellers should seek to ensure that travel is booked in an economical way by:
   1. Booking travel well in advance wherever possible, taking advantage of advance purchase tickets and ensuring the best prices are obtained.
   2. Planning travel with as much certainty as possible, using fixed tickets not open tickets and avoiding cancellation charges, which are expensive and wasteful. Use of a more expensive open ticket must be agreed in advance.

**Claimable expenses**

1. **Use of Bicycles or Walking**
   * In order to encourage environmentally friendly travel individuals should undertake FPH travel by bicycle or walking where it is appropriate to do so. The appropriate rate that can be claimed is listed in Appendix 1.
   * It is the claimant’s responsibility to ensure that any bicycle used on FPH activity is road worthy and the correct health and safety equipment is worn including a cycle helmet that is securely fastened and conforms to current safety regulations.
2. **Train / Tube**

* The expected class of travel by rail is standard class, taking full advantage of advance, economy and promotional fares where possible. Advantage must be taken of any fare reduction or discount for which the claimant is eligible.
* First class travel will only be reimbursed when:
  + standard class is not available
  + the cost of a first-class ticket is less than the alternative
  + specific health requirements supported by evidence from a medical professional
  + other exceptional circumstances agreed by the Chief Executive, Treasurer and President
* The cost of railcards will not be reimbursed.
* Oyster card deposits or top ups cannot be claimed. The cost of specific journeys paid using an Oyster card can be if evidenced by a Transport for London (TFL) statement of journeys.
* Tickets obtained using a “tap and go” facility (similar to Oyster card transactions) using a personal debit / credit card can be reclaimed if accompanied by a statement of journeys. This can be obtained once a debit / credit card has been registered with the operator’s website for contactless payment.
* A refund for delay to, or failure of, a journey paid for by the FPH belongs to the FPH and should be set against the cost of future FPH journeys.
* The following details must be provided to make a booking through FPH:
  + Event name
  + Date/time of travel (out and return)
  + Station (from and to)
  + Details relating to a valid rail card?
  + Any special requirements (such as accessibility requirements or seating preferences)
  + Contact telephone number and email address.

1. **Car**

* The use of private cars, taxis and motorcycles is not the preferred method of travel and may only be used where this is the most cost-effective option of travel. The traveller’s time and environmental impact should also be considered. The normal expectation is that public transport will be used in all instances including in central London.
  + Where an individual is using a vehicle provided by their own employer it is important that the individual seeks and obtains their employer’s consent to use the vehicle for FPH activity.
  + Claimants using their own vehicles on FPH activity must hold a current driving licence and have necessary MOT and appropriate insurance in place to include business use where necessary.
  + Travel should be by the most direct route, taking account of any reasonable variation to avoid traffic congestion or roadworks.
  + Claimants using their own vehicles may claim the prevailing mileage allowance rate in place at the time of the journey (see Appendix 1).
  + A passenger business mile rate (see Appendix 1) may be claimed if carrying fellow claimants on journeys which are also FPH journeys for them. Their names must be noted on the expense claim. It is the individuals' responsibility to make sure their insurance covers additional passengers.
  + Congestion or toll charges may be claimed if car travel in the designated area is unavoidable in the fulfilment of FPH activity, or if, even with the inclusion of these charges, it is the most cost-effective option.
  + The FPH will not reimburse speeding, parking or any traffic infringement fines, including fines for non-payment of the congestion charge.
  + The FPH does not accept liability for damage caused to or loss of private vehicles or their contents whilst being used on FPH activity; nor does it accept liability for claims by passengers or third parties. The FPH does not reimburse for the loss of no-claims discounts or insurance excesses.
  + Taxi expenses must be supported by a receipt and an explanation outlining the reason, which must be considered fully by the authoriser. Tips may be claimed if included on the supporting receipt but must be reasonable.
  + Taxi fares may be reimbursed in specific circumstances, which should, wherever feasible, be agreed beforehand. Examples of specific circumstances may include:
    1. The use of public transport is not possible, for example due to a disability.
    2. Public transport is not available.
    3. In case of an emergency.
    4. The FPH requires the individual to be travelling late at night or alone.
    5. Where transportation of heavy luggage and/or equipment is involved.

1. **Air Travel**

* Air travel should be booked through a member of staff. This ensures FPH is arranging the most appropriate travel as per this policy.
* Flights should be booked as well in advance as is practicable to take advantage of low fares. Travellers wishing to travel at short notice must seek relevant approval.
* With prior approval and in exceptional circumstances domestic air travel may be used where this is more cost effective than other forms of transport, taking into account time as well as expense, or where this is the only direct form of travel available.
* Approval should be sought in advance, they must be satisfied that the decision is justified, taking account of cost, time, environmental impact and the availability of alternative forms of transport. Agreement may be given, in principle, to similar journeys or patterns of travel over a period of time.
* The cost of travel to the airport, and any baggage allowance (where required) fees must be added to the cost calculation of the air ticket.
* Air travel (domestic and international) should be at the cheapest available fare consistent with travel requirements, exceptions may be made with prior approval if the journey time is over 5 hours.
* Use of first class, or upgrades to first class, are not acceptable. However, travellers may accept a free upgrade to first class offered by the airline or may decide to upgrade at their own expense.
* Travellers must return cancelled or unused tickets immediately to ensure a credit is issued, where the ticket allows.
* The following details must be provided to make a booking through FPH:
  1. Event name
  2. Date/time of travel (out and return)
  3. Airport (from and to)
  4. Any special requirements (such as accessibility requirements or seating preferences)
  5. Contact telephone number and email address.

1. **Accommodation**

* Accommodation must be arranged through a member of staff. This ensures FPH is arranging the most appropriate travel as per this policy.
* Justification for accommodation should accompany any claim. Reasons for accommodation would include:
  + departure from home or arrival back at home would otherwise be before 7am or after 10pm
  + consecutive days’ attendance at a site where extra daily travelling time would be greater than 60 minutes each way, or where the cost of travelling exceeds the cost of accommodation.
  + where the performance of duties would be significantly impaired if accommodation were not available
  + where the overall cost of having accommodation provided is less than any alternative which enables the claimant to properly fulfil their duties
  + where there is a demonstrable health and safety issue.
* For international accommodation, prior approval must be obtained for hotels exceeding the current London hotel rate ceiling.
* The following details should be included when requesting accommodation from FPH:
  + Event name
  + Event address including postcode
  + Date of check‐in/check out

1. **Subsistence**

* The FPH will reimburse reasonable subsistence costs incurred on FPH activity, supported by itemised receipts, up to the limits set out in Appendix 1.
* The cost of breakfast, up to the approved rate, may be claimed if:
  + it is necessary for the claimant to start their journey from home before 7am, and the cost of breakfast is not included in the rate charged for overnight accommodation.
* The cost of lunch, up to the rate may be claimed if:
  + - the claimant is occupied on FPH activity for more than four hours in any one day, and lunch is not otherwise provided.
  + The cost of dinner, up to the approved rate, may be claimed if the claimant is away from home and on FPH activity after 8pm.
  + Where a claimant is also claiming the cost of dinner for another FPH claimant, the name of the other claimant must be included clearly on the claim.
  + Where a claimant is claiming the cost of dinner, the receipt of which is part of a group receipt, the claimant must clearly identify the items being claimed by themselves.

1. **Combining business and personal travel**

Where a claimant combines FPH and personal travel in a single journey (for example, they extend the journey to visit relatives), the FPH will reimburse the lowest cost of the journey as if it had been a business journey alone, subject to gaining approval in advance. This rule also applies where business mileage is combined with transporting family and friends. For example: A claimant travels 200 miles using their own vehicle in order to facilitate a personal visit which adds 30 miles to their journey. The traveller may claim 170 miles at the relevant mileage rate (Appendix 1).

1. **Emergency expenses**

* It is acknowledged that in exceptional circumstances an individual on FPH activity may need to incur expenses outside of this policy when an emergency has occurred. Possible emergency situations may include where the claimant has been taken ill whilst conducting FPH activity, or a close relative has been taken ill and the claimant needs to return home promptly.
* In such cases the claimant should seek to obtain agreement from an appropriate member of staff where possible. However, it is acknowledged that this may not always be possible, in such circumstances, as long as the claimant adopts a reasonable and common-sense approach the FPH is very unlikely to refuse reimbursement where a clear explanation is provided.

**Making a claim**

* All expenses claimed should be made on the appropriate form (see Appendix 2).
* All expenses claimed must be supported by receipts.
* A separate claim form should be completed for each area of activity that will be authorised by a different person or part of the FPH. This will ensure that the authorisation process is as efficient.
* Claim forms must be signed and sent to the authorising person.
* Payments will be made directly to the claimant’s bank account by Bacs. Any changes to a claimant’s bank details should be notified to the Finance Team.

Updated November 2023

**Appendix 1 – Expense Rates**

Claim limits and approved allowances from 1 January 2024 until further notice.

**Travel**

Where travel is necessary, the preferred mode of travel for FPH business is public transport. Where possible all travel should be booked in advance and through a member of FPH staff.

Where a private car or bicycle is used, the following rates apply:

|  |  |
| --- | --- |
| Bicycle and walking | 55p per mile |
| Private car/van | 45p per mile |
| Motorcycle | 24p per mile |
| Passenger\* | 5p per mile |

\* 5p per passenger per mile for carrying fellow claimants in a car or van on journeys which are also FPH journeys for them.

**Accommodation**

All hotel bookings must be booked through a member of staff. The below rates are the maximum rates per night, including bed and breakfast and VAT, if breakfast is not included this can be claimed as per the subsistence table below:

|  |  |
| --- | --- |
| London | £170 per night |
| Outside London | £120 per night |

The above rates are subject to suitable accommodation being available. Prior approval will be required for any claims where the limit is exceeded.

**Subsistence**

The cost of breakfast, lunch or dinner when on FPH activity may be claimed as follows:

|  |  |  |
| --- | --- | --- |
| Breakfast | £8 | If it is necessary to leave home before 7am, and the cost of  breakfast is not included in a booking for overnight accommodation |
| Lunch | £12 | More than four hours is spent on FPH business on that day, during the hours of 12pm to 2pm. |
| Dinner | £25 | The claimant is away from home on FPH activity after 7pm |
| Train refreshments | £5 | For snacks and drinks to be consumed during a train journey |

**Advice and assistance**

Any queries on claims must be directed to the member of staff responsible for the activity in the first instance or failing that, the Finance Team at [finance@fph.org.uk](mailto:finance@fph.org.uk). If claimants are uncertain, they must seek guidance before incurring the cost.

**FPH Expenses Claim Form**

**Claimant’s responsibilities**

The FPH respects the integrity of each claimant and expects expense claims to be completed honestly and accurately. The following principles apply:

1. Travel must be planned in advance wherever possible. The FPH may refuse to meet any expenses that are considered unreasonable, or which could have been avoided or reduced had the journey been better planned.
2. Expenses must be submitted in a timely manner. The FPH may refuse to pay any claims for expenses which are submitted more than three months after the month in which the expense was incurred and within the calendar year in which they were incurred, without good reason. Any such expense claim must include an explanation of ’good reason’. Such a claim will only be reimbursed in exceptional circumstances and with the approval of the Chief Executive.
3. Claimants are responsible for the completion, signing, and detail contained within their own expense claim form.
4. Reimbursement of expenses is subject to the FPHs authorisation process. Any expense claim that is not authorised will, by default, remain the responsibility of the claimant and will not be paid.
5. If the claim has not been authorised and the claimant would like to appeal FPH’s decision, they can do this by emailing Kajol Kochar, Director of Operations at [finance@fph.org.uk](mailto:finance@fph.org.uk) who will respond within 5 working days. Where the need arises the appeal will be discussed with the Treasurer.
6. All expenses claimed must be appropriately evidenced and clear reasons given for all expenses incurred. The claim must clearly outline the following for each expense incurred:
   1. Who incurred the expense.
   2. What was the expenditure incurred (for example, car parking, meal etc.).
   3. When was the expenditure incurred – specific as possible including time if that is relevant to the claim (such as away from home after 7pm).
   4. Where was the expenditure incurred – start and end point of journeys where relevant.
   5. Why was it necessary to incur the expense – the reason the expense was incurred.
   6. Additional information required to explain the circumstances of the expense.
7. Any attempt to falsify an expense claim will be treated seriously and appropriate action will be taken.

**Authoriser’s responsibilities**

The individual authorising the expense claim is responsible for satisfying themselves that the appropriate policies, principles and claim rates have been adhered to and must authorise within the limits set for them. This includes the following, but the list is not exhaustive:

1. Travel was planned appropriately to secure the best available rates.
2. The reason for the expense is clearly articulated.
3. Appropriate evidence of the cost incurred is included as part of the claim.
4. The expense incurred is reasonable and appropriate to the activity undertaken.

|  |  |
| --- | --- |
| **Name:** | **Date of claim:** |
| **Address:** | **Bank Name:** |
|  | **Sort Code:** |
|  | **Account Number:** |
| **Email address:** | |
| **FPH’s relationship with claimant:** | |

**Travel Expenses**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Date** | **Mode of travel** | **Reason for Travel** | **Miles** | **From** | **To** | **Amount £** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Journey Total** | | | | | | **£** |

**Other expenses**

|  |  |  |
| --- | --- | --- |
| **Date** | **Details of Expense/Activity** | **Amount £** |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **Other expenses Total** | | **£** |

|  |  |
| --- | --- |
| **Total Claim (Travel expenses + Other expenses)** | **£** |

**These expenses were wholly, exclusively, and necessarily incurred by me in the course of my activity on behalf of the FPH.**

|  |  |
| --- | --- |
| Claimants Name (Print/Sign): |  |
| Date: |  |

**For Office Use Only**

|  |  |
| --- | --- |
| Authorised by (Print/Sign) |  |
| Date: |  |
| Nominal Code: |  |