

# Policy and Procedure

## Expenses Policy

Issue	Document Title	Date 1 <sup>st</sup> Issue	Last Reviewed	Responsibility of:
04	Expenses Policy	May 2015	May 2019	Catherine Pickles/Jack Cain

## **NASMA EXPENSES POLICY**

NASMA will reimburse members and stakeholders (staff, speakers, trainers etc.) for all necessary and reasonable expenses incurred whilst engaged on authorised NASMA business.

The NASMA Board of Trustees have set levels of expenditure deemed appropriate and sufficient to provide a standard and quality of both comfort and acceptability for the effective conduct of NASMA business. Levels of expenditure will be reviewed each year by the Board and may be revised.

## **PROCEDURE**

- i. Claims of £50 and below will be reviewed and authorised by the Office Manager or in his/her absence, by the NASMA Vice-Chair (Finance).
- ii. All claims above £50 will be reviewed and authorised by the NASMA Vice- Chair (Finance) or in their absence, by the NASMA Chair.
- iii. All claims made by The Vice-Chair Finance, The NASMA Chair and the NASMA Office Manager will require signing off by two people as follows:

NASMA Chair	(V-C Finance & Office Manager)
V-C Finance	(NASMA Chair & Office Manager)
Office Manager	(NASMA Chair & V-C Finance)
- iv. The rate of reimbursement is set at the levels contained in Appendix One. The NASMA Board will normally only amend or revise rates during its annual review of the Expenses Policy. In exceptional circumstances, the NASMA Vice-Chair (Finance) and NASMA Chair may (jointly) vary the levels set in Appendix One but any such variation will be reported to the Board at the next Board meeting, stating the reasons for the variation.
- v. Wherever possible, public transport should be used when travelling on NASMA business. Reimbursements will only be made to an authorised person for travel in the UK by standard-class train or bus. Standard-class flights may be used when it is more cost-effective and timely than other forms of public transport. A claimant's own transport can be used when this is more cost-effective than public transport, this is subject to prior approval from the NASMA Vice-Chair (Finance).
- vi. Claimants must provide official (itemised) receipts covering all expenditure- without receipts, reimbursement will not be made.
- vii. Claimants must claim expenses back within 30 days of the date the expenses relate to. Claimants must complete the NASMA Expenses Claim form which can be downloaded from the NASMA

website at: <http://www.nasma.org.uk/About-us/Policies/>

The completed form, including receipts, should be sent to: [office@nasma.org.uk](mailto:office@nasma.org.uk) for sending to the Vice-Chair (Finance) for authorization. Any claims received after the 30-day timeframe must be submitted with an explanation of why the claim was submitted late. Any late payments will be reviewed as per procedure points i and ii of the NASMA Expenses Policy.

- viii. In exceptional circumstances, advance payments can be requested for payments incurred on behalf of NASMA. These requests should be made and agreed with the NASMA Vice-Chair (Finance) and the NASMA Chair.
- ix. The NASMA Office Manager and NASMA Vice-Chair (Finance) will approve payments and the NASMA Office will make payments direct to the claimant's bank account within 15 working days of receiving and authorizing the form.
- x. Any grievances or queries regarding expenses or reimbursement must be raised with the NASMA Vice-Chair (Finance). If the query or grievance cannot be resolved, the matter will be considered by the NASMA Board and will go through the formal Complaints Procedure, which can be viewed at <http://www.nasma.org.uk/About-us/Policies/>
- xi. The Vice-Chair (Finance) will monitor all claims received and any suspected abuse by a claimant will be notified to the NASMA Chair and reviewed by the Board. Should the Board ascertain that an abuse has taken place, further action may be taken such as suspension of membership or action to recover funds that have been fraudulently obtained. NASMA will not use the services of any stakeholder that has submitted a fraudulent expenses claim.

The Policy and rates in Appendix One will be reviewed annually by the NASMA Board and the changes that arise will be notified to members.

## **APPENDIX ONE**

### **Motor Vehicle Mileage**

NASMA does not require representatives to travel by car. If a claimant chooses to use a car for authorized NASMA business, and prior to making the journey; the claimant must provide evidence of the following:

- a valid driver's license,
- relevant insurance
- Valid MOT

Copies of the above documents must be emailed to: [office@nasma.org.uk](mailto:office@nasma.org.uk) at least 7 days before commencement of the journey.

Journeys may normally only be claimed at the cheapest practical rate, and mileage claims should take account of the cost of public transport where this is a practical alternative. Claimants who use their car without pre-authorization from the Vice-Chair (Finance) may be subject to claims being reduced or capped in line with public transport costs.

**Cars :** 40p per mile  
**Motorbikes:** 30p per mile

Parking tariffs can be claimed with receipts, but congestion charges, parking fines and speeding fines are not claimable under any circumstances.

### **Rail Travel**

Standard class rail fare travel only is permitted. Claimants should try to secure cheaper advanced fares where possible.

### **Taxis**

Taxi journeys must be kept to an absolute minimum. Travel by bus on the same route should be used if it is a practical alternative. Where it is more cost-effective to use a taxi rather than public transport (e.g. where representatives are travelling as a group) the subsequent claim must include the names of all passengers. A taxi may be used for someone with mobility difficulties provided it has been approved in advance by the Vice-Chair Finance.

### **Flights**

Prior authorisation is not required where air travel is the most cost effective or practical form of travel (e.g. where the difference in air travel and rail fare is less than £10.00 but travel by air will considerably reduce the travelling time of the member concerned). In all other instances flights should only be booked with prior agreement from the NASMA Vice-Chair (Finance).

## **Car Hire**

If the most practical alternative for travel is by car hire, the NASMA Vice-Chair (Finance) must authorise this before the event.

## **Subsistence Payments\***

Note: these payments are total maximum amounts that must be supported by valid receipts. The basis of all claims should be for the expenses actually incurred that are necessary in the performance of NASMA duties, and **must** be accompanied by receipts. The figures below are maximum total amounts claimable across a 24-hour period:

A maximum overall subsistence payment can be claimed on the following basis:

Away from home for more than 5 hours but less than 10	£7.50
Away from home for more than 10 hours but less than 15	£15.00
Away from home for more than 15 hours	£25.00

The number of hours away from home is deemed to be from when a member leaves home on NASMA business to when they return home from NASMA business.

### Example

If a NASMA representative leaves home at 7.00 am and arrives home at 8.00 pm the same day, they are therefore entitled to claim up to a maximum of £15.00 subsistence payment (on evidence of valid receipts). If the NASMA business had resulted in an overnight stay and the member returned home at 8.00 pm the next day, the subsistence claim would be £40 (£25.00 7am-7pm day 1, plus £15.00 (7am-8pm day 2).

## **Accommodation**

Accommodation costs of up to £100 per night, including breakfast can be claimed for NASMA business. If no reasonable accommodation is available under £100, it will be up to the Vice-Chair (Finance) to review and authorize the higher rate. The exception to this will be accommodation in central London whereby the rate for accommodation (including breakfast) is capped at £115.

## **Miscellaneous & Sundry Expenses**

From time to time, claimants may need to request reimbursement for miscellaneous/sundry expenses e.g. stationery, photocopying etc. These can only be claimed if they have been approved beforehand by the NASMA Vice-Chair (Finance) and must be supported by valid receipts.

## **Receipts**

Expenses claims not supported by itemised receipts will not be paid. It is therefore recommended that members make a copy before submitting a claim.

## **Use of Debit/Credit Cards**

NASMA aims to have three cards to be used and held by:

- NASMA Chair
- NASMA Vice-Chair (Finance)
- NASMA Office Manager

Card holders will be made aware that their card may only be used for official NASMA business.

Card payments, as with all expenditure, must be receipted. All records are passed to the Vice-Chair Finance who monitors and makes payments on behalf of the NASMA Board.

Cash withdrawals are not permitted under any circumstances.

Expenses payments represent a considerable cost to NASMA and, therefore, its members. All representatives have a duty to minimise expenses claims whilst at the same time having regard for the protocol above.

NASMA will not pay claims for alcohol or non-consumables (eg magazines and newspapers).