

Royal College of Anaesthetists Expense Policy

1. Purpose of this Policy

The RCoA recognises the value our volunteers and staff bring to our organisation. This policy acknowledges that its staff members and unpaid volunteers will incur expenditure when carrying out activities for the RCoA.

The RCoA believes the individual should not have to bear these costs.

Equally, reimbursement is not a payment or reward. The College has a responsibility to the wider membership, whose subscriptions, and fees finance College activities, to ensure that expenditure on expenses is properly incurred, controlled, and represents 'value for money'.

The purpose of this policy is to ensure clarity for claimants on the reimbursements that they are entitled to claim and that reimbursements do not create a tax liability for the claimant or College.

2. Key Principles

The key principles of the policy are:

1. The College is mindful of the environmental impact of travel and encourages the use of virtual meeting platforms in the first instance. Where this is not practicable or possible the claimant is encouraged to use of public transport (not personal vehicles or taxis) due to the lower environmental impact.
2. As the dates of many meetings are known well in advance claimants are expected to seek value for money by booking their travel as early as possible. Full advantage should be taken of concessionary fares, cheap day tickets, and railcard options where appropriate.
3. The policy cannot contain examples of every instance of expenditure and where it may apply. Claimants should consider the contents of the policy and apply reasonableness, being mindful of the financial and environmental impact of their claim.
4. For staff who plan meetings, events, exams, or authorise expenses, they must undertake these duties in compliance with this policy.
5. Where expenses are incurred in foreign currencies, the amount being claimed should be clearly marked in the currency. Reimbursement will be made in sterling. The College will use the rate of exchange on the date of processing the claim, as calculated by the College's Finance Department, unless bank/card statements are provided showing a sterling amount incurred by the claimant.
6. The College reimburses expenses based on receipts or other information submitted in conjunction with the current rates published on the College website.
7. Where the College alters the value of a claim due to an item being claimed in excess of the maximum amount claimable, the College will only inform the claimant where an item in their claim is being reduced by more than £10.
8. The College will also increase claim values where the claimant has underclaimed as indicated by the supporting receipts without notification to the claimant.
9. Where the principles of the expense policy have not been followed, the College has the right to reject or reduce an expense claim that it considers unreasonable or excessive.
10. Reimbursement will only be made once a claim has been successfully submitted to finance@rcoa.ac.uk accompanied by itemised receipts or invoices.
11. The College aims to reimburse claims within twenty working days; however, reimbursement can be delayed if your claim is not submitted directly to finance@rcoa.ac.uk, or is missing either information or itemised receipts.
12. The College will contact the claimant regarding any missing information or receipts required to process the expense claim. If the claimant does not provide the information within ten days, the claim will be paid excluding the amount under query. The claimant can submit an additional claim at a later date for these items with the missing information or receipts.

13. Claims should be submitted within three months of the activity undertaken.
14. Expenses will be reimbursed via BACS payment direct to the claimant's bank account.

3, Responsibilities

College:

- a) Those arranging meetings must consider the needs of those who have to travel to attend meetings and associated costs, including the requirement for overnight accommodation where relevant. Alternatives to travel, such as the use of virtual meeting platforms, should be considered where practicable.
- b) An individual giving up their time to undertake activities on behalf of the RCoA covered in this policy should not be expected to travel to the RCoA office unless:
 - o the activity is expected to last more than two hours, as it may not be time or cost effective to expect attendance for shorter meetings or
 - o the traveller is chairing the meeting or
 - o a sensitive matter is being dealt with that requires attendance in person.
- c) The meeting organiser should:
 - o Plan the meeting far enough in advance for attendees to be able to secure reduced fares.
 - o Minimise early starts or late finishing times for meetings to reduce the need for peak fares and overnight accommodation costs.
 - o seek to minimise the risk of cancelling the meeting at short notice where travellers have non-refundable tickets.
 - o Ensure that the event / meeting adheres to the timings set to not incur further costs for claimants (such as missing trains that have been economically booked at a fixed time)

The Claimant:

The RCoA respects the integrity of each claimant and presumes claims are completed both honestly and accurately. The following principles apply to all expenses incurred whilst carrying out activities on behalf of the RCoA:

- a) The claimant must plan their travel seeking to balance their travel needs against seeking value for money for the College membership, bearing in mind the environmental impact of their travel.
- b) Claimants are responsible for the completion and detail contained within their claim.
- c) All expenses claimed must be appropriately evidenced with full receipts/booking confirmations. The claim must clearly outline the following for each expense incurred:
 - o Reason for the claim: meeting/event name.
 - o Date of claim.
 - o Type of expense (for example, car parking, subsistence, etc.).
 - o Departing and arrival destination (where relevant).
 - o Additional information required to explain the circumstances of the expense incurred.
- d) Claimant should ensure that the submitted images of the receipts are readable with the date, wording, and amount clearly legible.
- e) Expenses must be submitted in a timely manner within three months.

The responsibility of the Budget Holder/Authoriser:

The staff member authorising the expense claim is responsible for satisfying themselves that the appropriate policies, principles and claim rates have been adhered to, including:

- a) The reason for the claim is clearly stated.
- b) Appropriate evidence and explanations for the expenses incurred are stated.
- c) The expenses incurred is reasonable and appropriate.
- d) They have all the necessary receipts and information to authorise the claim.

4. Reimbursement Details

Travel: Rail

It is expected that claimants book tickets in advance in order to secure the best possible prices. All claims should be accompanied by pictures of the train tickets or complete booking email. Credit card receipts or ticket receipts alone are not acceptable, as the College needs to record the class of travel.

- In line with Key Principle 2, volunteers are asked to be mindful that expense repayment comes from College funds which are predominantly made up of fees paid by our members, and to act in the best interest of the College membership when booking travel.
- Volunteers should consider claiming standard class rail travel if possible.
- However, volunteers can claim first class travel if they secure value for money by booking early and not booking open tickets.
- If first class travel is not booked in advance, then the finance team will use Trainline to calculate a suitable alternative reimbursement based upon standard class booked one week in advance.
- First class travel can be booked on suburban / commuter trains if the train is crowded.
- College staff can only claim for standard class train travel, unless travelling with a volunteer on College business.
- If the claimant received a refund for rail travel already reimbursed by the RCoA, the claimant must adjust their next claim to reflect the genuine cost of the claimants' travel costs.
- The College will reimburse train fares if the ticket is lost, and the claimant cannot provide evidence of the cost of travel. The finance team will calculate the fare by referral to the cost of booking a standard ticket on train line one week in advance of travel.
- No travel expense is incurred if the claimant's travel is covered by a valid season ticket already held by the claimant for their personal use.
- The cost of railcards will not be reimbursed (if they will be used for personal travel due to the tax implication).

Travel: Tube/Bus/DLR

- These costs will only be reimbursed upon submission of evidence of the cost of travel. Though receipts are not issued at TFL sites, the payment can be evidenced by the claimants TFL statement (Oyster card payments and contactless) or the claimants bank / card statement (tap and go payments).
- Oyster card deposits or top ups cannot be claimed.

Provision of evidence is the strong preference, but If no evidence is provided, we require the to/from stations and we will pay the contactless rate as found on the TFL website, up to a maximum of £10.

Travel: Car & Motorbikes

The College encourages use of public transport on environmental grounds; however, the use of private cars and motorcycles may be claimed.

Travel should be by the most direct route, taking account of any reasonable variation to avoid traffic congestion or roadworks.

The claimant is entitled to claim the mileage allowance as published on the College website.

An additional payment will be made if the car journey is shared, as long as the name of the additional claimant is recorded on the expense claim, and they are entitled to RCoA expenses.

The RCoA will not reimburse speeding, parking, or any traffic infringement fines, including fines for non-payment of the congestion charge.

It is the individual claimant's responsibility to ensure that any vehicle used to travel to and from an RCoA activity is roadworthy, insured and has a MOT certificate.

Travel: Bicycles

In order to encourage environmentally friendly travel individuals can undertake RCoA travel by bicycle where it is appropriate to do so.

The claimant is entitled to claim the mileage allowance as published on the College website.

The cost of public hire schemes, available in most UK cities, can be reimbursed when evidenced with an appropriate itemised statement from the provider. If you are claiming for bike hire you will not be able to claim for mileage as well.

It is the individual claimant's responsibility to ensure that any bicycle used to travel to and from an RCoA activity is roadworthy and the correct health and safety equipment is worn including a correctly fitted cycle helmet that is securely fastened and conforms to current regulations.

Travel: Taxis

Taxis are both an expensive way to travel and are less environmentally friendly than public transport. Where possible, taxis should be avoided in favour public transport. However, taxi fares may be reimbursed in specific circumstances including:

- Used by a disabled volunteer.
- Public transport is not available.
- There is an emergency.
- Required to transport heavy equipment / luggage.
- Late night or early morning travel.
- Where the cost is cheaper than the alternatives.
- Where the parking costs for a private car would exceed the taxi costs (for example, airport parking).

Tips may be claimed if included on the supporting receipt but must be reasonable and in line with local practice.

Travel: Air fares

Whilst appreciating the environmental impact of air travel, the College recognises that sometimes air travel is the only practicable way for a volunteer to attend a College event, such as volunteers travelling to London from Northern Ireland.

Domestic Air Travel

Air travel within the UK will be reimbursed on an economy basis only.

International

The following guidelines apply for international travel:

- Flights of less than 3 hours: Economy flight.
- Flights of 3 to 6 hours: Economy plus or equivalent (if such class is unavailable, the flight must be economy).
- Flights of 6 or more hours: Business class or equivalent.

International air travel **must** be approved by the Finance & Resources Director in advance.

Where possible, personal preference for carrier and time of travel will be accounted for, however due regard must be given to cost. Direct flights will always be the preferred choice but where material savings can be made, indirect flights can be taken.

The College will only reimburse excess baggage costs that result from carrying equipment on behalf of the RCoA.

The cost of receiving vaccinations required for overseas travel on behalf of the College can be reclaimed from the RCoA. The vaccinations that will be reimbursed will be dependent on the country being travelled to and will be in line with guidance provided by the NHS [Destinations - Fit for Travel](#)

Travel: Changes to Travel Bookings

Individuals are required to carefully consider their travel itinerary before tickets are booked to avoid the need for changes. This is applicable to all modes of transport. Where a booking has to be cancelled, the individual should contact the meeting/event organiser to inform them of this as soon as possible.

The College will only pay for travel booking changes when they arise as a result of the College changing a meeting time or date, or type of meeting from virtual to face-to-face, or in exceptional circumstances such as extreme weather or strike action. For the avoidance of doubt, this does not include meetings

changed at the request of the traveller. If tickets are changed for personal reasons, the claimant will be expected to pay any additional costs, unless there are exceptional circumstances.

The permitted reason for the change must be set out in the claim, to ensure that the College can demonstrate best use of charitable funds. This must then be approved by the person responsible for approving that individual's expenses.

Accommodation

The College will usually book accommodation for staff and volunteers to secure the best value for money using the College buying power to secure more economic pricing.

If after booking, the staff member or volunteer no longer requires the accommodation they should inform the booker as soon as possible so that the College can minimise any cancellation fees.

A claimant is entitled to book their own accommodation if it meets the criteria for overnight accommodation:

- departure from home or arrival back at home would otherwise be before 6am 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.

The claimant is entitled to claim the accommodation allowance as published on the College website, which is inclusive of breakfast. This matches the pricing the College can achieve when booking accommodation directly.

The RCoA will not reimburse miscellaneous hotel charges, such as:

- Newspapers
- Mini bar drinks and snacks
- Laundry charges
- Television charges
- Spa/gym fees

If the claimant books accommodation that is no longer needed, it is important to cancel the room booking as soon as possible in order to avoid a no-show charge.

Subsistence

The RCoA will **contribute** to the cost of subsistence on days the claimant is undertaking College activities, when supported by an itemised receipt.

This contribution may not cover the full cost of an evening meal, especially if alcohol is purchased as part of the meal.

The claimant is entitled to claim up to the daily value as published on the College website (unless attribution applies, see below).

Claimants should only claim for themselves and not multiple diners to allow for more accurate calculation under claims aggregation (see below).

Reputationally, the College advises claimants that alcohol will only be reimbursed as part of an evening meal not exceeding 50% of the total amount claimed.

The trustees have agreed divergence from the headline subsistence rate in the following cases:

- ACSA / Invited Review visits as the College will not be able to provide lunch in these locations.
- One dinner during each sitting of a College or Faculty Clinical Exam (Examination Dinner)
- One dinner per year for each event faculty

No reimbursement will be made for food purchased to prepare an evening meal at the claimant's home address.

Multiple Days Volunteering: The College will aggregate the £40 allowance for volunteers who are volunteering over a number of days: for examiners during exam weeks, Council or Trustees attending Anaesthesia or other multi-day College gatherings or ACSA reviewers.

For example, examiners attending a five-day exam will be entitled to five / six days subsistence (£40*5) less any dinners reimbursed by the College (£40*1). Therefore, the aggregate allowance of £160 / £200 can be used over the five / six days and the College. The impact is that the College could reimburse a claim of more than £40 for one of these days as long as the total value of the claim does not exceed the aggregate allowance.

No part of this aggregate allowance is transferrable to other volunteers or to other volunteering days.

Equipment

If a volunteer needs to purchase equipment (including software) or stationery, in order to conduct RCoA work remotely from the College, these must be agreed in advance.

Some guidance on what can be claimed are shown on the College website.

Receipts must be submitted for all equipment claims.

Approved by: Finance & Resources Board

Date: May 2025

Next Review: April 2026

Summary Website Guide 2025-26

Summary Guide of maximum amounts claimable:

Expense Type	2025-26 Rate	Detail
Accommodation	£234	Rate includes breakfast
Subsistence	£40	Per day
ACSA/Invited Review Subsistence	£50	As lunch will not be provided
Examiners Dinner	£85	
Speakers Dinner	£55	
Mileage allowance per mile - Car	0.20p	Additional 0.05p per additional eligible claimant
Mileage allowance per mile - Motorbike	0.11p	
Mileage allowance per mile - Bicycle	0.20p	
Equipment/Stationary (Prior Approval)	Up to	
Printer	£100	
Software	As Agreed	See Page 08
Printer cartridge - laser	£50	
Headphones/headset	£40	
Printer cartridge – ink jet	£35	
Ethernet cable/booster	£25	
Timer	£12	
Ream A4 500 sheet paper	£7	
Notepads	£7	