

Volunteer Expenses, Subsistence & Travel Policy

Mandatory Policy

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Volunteer Expenses, Subsistence and Travel Policy

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1. Why we have this Policy

- 1.1. The purpose of this policy is to inform volunteers of the IET's policy on personal expenses and the processes involved in reimbursement.

2. Who this Policy relates to

- 2.1. The Policy applies to all IET volunteers, including members and non-members claiming expenses directly from the IET. Information about expenses relating to guest speakers can also be found within this policy.

3. Other Policies, Procedures and/or Guidelines you need to read in relation to this Policy

- 3.1. Expense claim forms can be found on the Volunteer Hub:
(<http://www.theiet.org/volunteers/active/how-iet-works/expenses.cfm>
<https://www.theiet.org/involved/volunteering-for-the-iet/volunteer-hub/our-policies/expense-policy-and-claim-forms/>).

4. Overview of this Policy

- 4.1. The IET recognises the enormous contribution that volunteers make through the gift of their time. It is IET policy that volunteers should not be out-of-pocket as a result of their volunteering activities. Neither should potential volunteers be deterred from contributing to IET activities purely on the basis of potential personal costs. The IET therefore expects volunteers to claim for any reasonable expenses that are incurred in the course of their volunteering activities.
- 4.2. Staff and volunteers are asked to consider Value for Money (VFM) when making travel arrangements. This includes considering the impact of their travel arrangements on the environment and so consider alternative solutions to travelling such as whether tele- or video-conferencing solutions are more cost effective and sustainable. Likewise, consideration should be given to advance booking, use of cheap day returns and other mechanisms to reduce overall cost for the IET. If travel is necessary, consider the eCO2 (equivalent CO2) impact of the class of travel used when flying.

5. The Policy itself – General Rules & Processes

- 5.1. Out of pocket expenses should be claimed on the relevant claim form where expenses should be itemised in sufficient detail to allow review and must be accompanied by an original VAT (sales tax) receipt. All expense claims should be explicit regarding numbers and names of all parties involved (including detailing whether individuals are IET staff members, volunteers, members or otherwise). Copies of credit card statements or receipts are not sufficient to allow the IET to recover VAT (or other sales tax where we can) so are only acceptable where VAT/sales tax receipts are not available.
- 5.2. Only the actual expense necessarily incurred on IET business can be claimed, e.g., expenses cannot be paid for voluntary attendance at dinners or evening meetings, which incur overnight accommodation or evening subsistence.
- 5.3. The form should be completed electronically where possible to ensure all calculations are correct. Please take time to complete the form clearly and accurately – errors/queries will delay reimbursement of the claim.

- 5.4. Expense claims must be submitted within 3 months of being incurred to be eligible for reimbursement. Reimbursement beyond the 3-month period will be at the discretion of the IET Director of Finance and Planning and will not be permitted without a valid reason (e.g., sickness).
- 5.5. Should volunteers have specific travel needs, for example relating to health issues, travelling with others or elements of private arrangements to be accommodated, they should contact their relevant member of IET staff for advice well in advance of making the travel arrangements.

Approval

- 5.6. Once completed, expense forms should be passed to the relevant member of IET staff/authorised volunteer for review and approval. Where payment is to be made from the UK, the form will then be forwarded on to the Finance Department by the approver. Such payments are processed on a weekly basis and remittances will be made directly to the expense claimant's account through the BACS system.
- 5.7. There is a separate expense claim form for members claiming expenses directly from their Local Network ("LN"). Where expenses are claimed from an LN, these expenses should be approved by at least one LN authorised signatory. 'Approval' includes checking that the expense claim is arithmetically accurate, that the nature of expense is in accordance with IET Policy and that the claim is appropriately supported by original receipts (as noted in paragraph 5.1 above). There should be a minimum of two designated authorised signatories in each LN – typically the Chairman and the Treasurer. No individual should approve/authorise their own expenses.
- 5.8. The LN Treasurer should have visibility of all expense claims and all payments from an LN so that they can ensure that an appropriate record of expenditure is maintained. For those LNs managing a local IET bank account, withdrawals (including cheque payments) require approval by two LN authorised signatories. This is also detailed in IET Policy guidance: IET Communities Managing Money (<https://www.theiet.org/involved/volunteering-for-the-iet/volunteer-hub/resources/good-practice-guides/managing-money/>).
- 5.9. Any doubt in respect of eligibility should be confirmed with the relevant member of IET staff or, in the case of Local Network activity, authorised volunteer before costs are incurred, as ineligible claims will be rejected.

6. Air Travel

- 6.1. Air travel arrangements for all volunteers travelling to or from the UK on IET business should be made by the IET staff responsible through the IET's Approved Travel Provider. Air travel not to or from the UK should be pre-authorised by the Regional Senior Staff Member. Exceptionally, and only with the prior arrangement of the relevant Board or Committee Secretary, volunteers may make their own travel arrangements.
- 6.2. Flights within the UK should be Economy Class, unless the Approved Travel Provider obtains a lower price for an improved service or class of travel, on a like for like basis (i.e., at the time of booking for travel between the same airports and at approximately the same time). Volunteers are responsible for ensuring they hold and carry an acceptable photographic identity card when required by airlines.

- 6.3. Flights outside the UK are permitted to travel by the following classes, dependent upon the leg of the journey involved:
- Economy Class up to 4 hours flying time
 - Premium Economy over 4 hours and under 8 hours flying time
 - Business Class over 8 hours flying time may be considered on a case-by-case basis – reasons for the proposed business class travel should be confirmed with the Committee’s staff contact before booking. e.g., if required to attend meetings within 3 hours of landing, or if required for medical reasons.
- 6.4. The above classes are not prescriptive, and are entirely upon budgetary discretion, e.g., it may be more beneficial to travel more often, but in Economy Class. Connecting flights should be individually calculated as to which class is permitted.
- 6.5. In all cases, advantage should be taken of discounted fares and any cashback or other rewards for booking should be returned to the benefit of IET. All claims must be supported by receipts.
- 6.6. If travelling Economy Class over 8 hours, a volunteer may arrive a day earlier to have sufficient recovery time before a meeting/event. This may involve an extra night’s accommodation; please check with your IET staff contact responsible before booking any such extra accommodation. This is deemed a reasonable cost to IET.

7. Train/bus/ferry etc.

- 7.1. Claims for the use of public transport should be at standard class rates, supported by a ticket or, if not available, a receipt or credit card voucher (apart from prepayment cards – see section 7.3 below for more information).
- 7.2. Volunteers are strongly urged to take maximum advantage of discounted fares where they are available (e.g., holders of senior or young person’s railcards, ‘savers’, advanced booking of travel, etc.). Taxis may be used where necessary, if cost effective (i.e., the taxi can be shared with other volunteers) and receipted, but only if other forms of transport are unavailable.

Forms of pre-payment cards for travel

- 7.3. In order to claim public transport expenses using a pre-payment card (such as Oyster, Octopus, Metrocard or EZ-link cards) volunteers will need to provide a journey statement. Pre-pay deposits cannot be claimed in full without evidence of journeys made on IET business.
- For Oyster card claims, a journey statement can be printed from any London Underground office and details the last 10 journeys (tube, bus or DLR) made on the Oyster card, and the costs of these journeys on pre-pay. Alternatively, if the card is registered online with the Transport for London website, a journey history can be accessed and printed from the website at <https://oyster.tfl.gov.uk/oyster/>.
 - Please consult your local pre-payment card provider for information on how to access journey statements.

8. Private Car

- 8.1. Where public transport is not readily available, a private car may be used. Your car insurance policy must include cover for driving as a volunteer and you will be required to declare on the expense form that you have suitable cover. Any extra costs to include this cover is at the cost of the volunteer. A link to a useful document giving UK insurance advice, including volunteer driving can be found here: [Volunteer Driving](#).
- 8.2. National tax agencies often publish standard mileage rates for business purposes which can be claimed. In the UK the mileage rates for cars in 2022/23 are 45p per mile for the first 10,000 miles undertaken for all organisations in a tax year and 25p per mile thereafter.
- Current rates, including those for motorcycles are available from the HMRC website: [HMRC Rates and Allowances](#). Select the appropriate 'Employer Rates and thresholds link for the relevant year and scroll down to the section Employee vehicles: mileage allowance payments.
 - Volunteers are also entitled to claim 5p extra per passenger. The passenger(s) must be on IET Business, and the name and details should be included on the claim. Volunteers outside the UK should indicate the rate they are claiming in place of the UK rate on the form. Volunteers are responsible for complying with their local taxation regulations in respect of such claims. Toll and car park charges should be claimed at cost.
 - Costs of maintenance, repairs, parking fines and speeding tickets cannot be reclaimed.
 - If you have been provided with a company car by your employer, please ensure it has sufficient insurance for your volunteer role. When using a vehicle provided by your employer, please use the [Advisory Fuel Rates](#) provided by HMRC for company cars.

9. Accommodation

- 9.1. On those occasions where it has been agreed with IET staff that overnight accommodation on IET business is necessary, arrangements in the UK can be made via staff contacts. Maximum rates for overnight accommodation in London is £230, and £150 elsewhere in the UK, inclusive of breakfast. Outside the UK these figures provide an indication of reasonable expense.

10. Travel Insurance

- 10.1. When travelling on IET business only, Volunteers are covered by the IET's Travel Insurance Policy. Any Volunteer that chooses to purchase their own personal travel insurance will not be reimbursed for that expenditure.
- Volunteers travelling on IET business should carry a copy of the IET's current insurer's travel documents, which provides details of assistance available under the cover. Copies can be obtained from the Committee's staff contact or LN co-ordinator or the Volunteer Hub: <https://www.theiet.org/involved/volunteering-for-the-iet/volunteer-hub/our-policies/travel-insurance-guidance-for-volunteers/>.

11. Refreshments

- 11.1. Reasonable expenses for meals will be refunded provided that original VAT/sales tax receipts are attached to the claim form. Credit card vouchers cannot be accepted as an alternative to VAT/sales tax receipts for such expenses.
- 11.2. The following maximum expenditure can be claimed where necessary, e.g. when meals are not provided at the meeting:
- Where it has been necessary to stay overnight on IET business the maximum expenditure for all meals and beverages is up to £45 per day, with a limit for an evening meal including beverages of £30 per head
 - For a full day IET business meeting where refreshments are not provided, refreshments may be claimed with a limit of £12 per head
 - The cost of breakfast may be claimed up to a limit of £6 if you are required to leave home prior to 7:00am to attend a meeting on IET business that day
 - The cost of refreshments in transit of up to £7 can be claimed if you are not staying overnight but return home after 8:00pm
- 11.3. If costs are incurred in excess of these limits of £30 for dinner or £12 for refreshments, a claim can be made for either £30 or £12, supported by the actual receipt. The costs of alcohol are not eligible expenses for subsistence during working hours.
- 11.4. Claims for food and beverage on behalf of a group of Volunteers will be accepted if the claimant notes the names of the Volunteers in attendance on the reverse of the original receipt. If the cost is divided equally between the group, each claimant should provide a receipt to the total amount of their part of the final bill.
- 11.5. Claims for alcohol are not acceptable other than modest claims (considered to be up to half a bottle of wine per person) with an evening meal when travelling on IET business and required to stay overnight. The costs of bar drinks, mini-bars, pay-to-view films or additional services (e.g., use of gym, hairdressing etc.) are not allowable other than the purchase of non-alcoholic drinks from a mini-bar if drinking water is not provided in the room.

12. Additional Information

- 12.1. Volunteers may claim necessary hotel accommodation only with specific prior agreement and should ensure that they take advantage of special rates available to the IET and obtain receipts.
- 12.2. Expenses, other than those mentioned herewith will only be reimbursed if they have been agreed in advance with the IET staff member/authorised volunteer responsible and are fully receipted.
- 12.3. With regards to authors' expenses, where there is more than one author, expenses will be refunded for one author only, unless specific permission has been given in advance by the IET staff responsible for the payment of expenses for the other author(s).
- 12.4. Guidelines for speakers claiming expenses should be agreed with the relevant member of IET staff prior to engaging the speaker in IET activities. Speakers are usually eligible to claim travel expenses only.

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12.5. The IET staff responsible will seek authorisation from the Trustees for any departure from the above guidelines.

13. What happens if you do not follow this Policy

13.1. If you do not follow this Policy, the risks to IET are reputational damage and loss of trust with our volunteer community (who follow similar policies) together with financial loss and exposure to tax liabilities and fines.

13.2. Breach of this Policy may result in recovery of unauthorised expenses, disciplinary action and exposure to personal tax liabilities.

14. Queries and Comments

14.1. If you have any queries regarding how this Policy works in practice, or comments or suggestions as to how it could be improved, please contact the Volunteer Support Unit on volunteer@theiet.org.

Appendix

Control Sheet

Volunteer Expenses, Subsistence & Travel Policy

Sponsor: Nicola Birt, Head of Procurement
Document reviewer: UK Financial Controller, Group Financial Controller, Director of Finance, CES, Audit & Risk Process Committee
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Next review date: 1 August 2023

Review/change history

Date of Review/Change	Summary of changes	Version no.
08/10/2012	Policy developed specifically for volunteers	1.0
10/09/2013	Addition of link to claim forms and inclusion of generic reference to claim forms	2.0
06/10/2014	Adjustment to travel policies and alignment to staff policy	2.1
01/4/2015	Clarification re rest days etc.	2.1.1
11/03/2016	Addition of sentence to clarify the need for car insurance policy to include volunteer activity	2.1.2
24/07/2018	Annual review – including changes to clarify certain paragraphs and make the travel insurance paragraph more generic and update on London hotel rates	2.1.3
June 2019	Adoption of £190/ night hotel limit in London.	2.1.4
August 2022	Changes to hotel limits and to subsistence amounts, as these have not been altered for some time. Cost of Living increase has affected all industries including hospitality. First class rail travel can no longer be claimed and has been removed as an option.	2.1.5