Volunteer Expenses and Travel

Policy
Policy summary

1. The IET recognises the enormous contribution that volunteers make through the gift of their time and 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. Therefore reasonable expenses that are incurred in the course of IET volunteering activities can be claimed for most volunteering roles, including attendance at committee meetings. If you are unsure whether this applies to your role please seek guidance from your staff contact before you incur expenses.

2. Staff and volunteers are asked to consider value for money (vfm) when making travel arrangements in particular, including considering whether tele- or video-conferencing solutions are more cost effective. Likewise consideration should be given to advance booking, use of cheap day returns and other mechanisms to reduce overall cost for the IET.

Purpose

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

Scope

4. 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. Expense claim forms can be found on the Volunteer Hub (https://www.theiet.org/involved/volunteering-for-the-iet/volunteer-hub/our-policies/expense-policy-and-claim-forms/).

Allowable expenses

5. 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 clearly state the names of all parties involved, including detailing whether individuals are IET staff, 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.

6. 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.

7. 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.

8. 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 or where tickets have been purchased in advance to take advantage of cheaper fares).
9. 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

10. 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.

11. 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 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.

12. 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/).

13. If you are unsure about whether an expense can be claimed you should confirm this with the relevant member of IET staff or, in the case of Local Network activity, authorised volunteer before costs are incurred, as claims that are not in line with policy will be rejected.

Air travel

14. 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 agents. 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. All flights, irrespective of how booked, will be at Economy Class where the flight time is less than 4 hours. Premium Economy Class may be used for flights where the flight time is more than 4 hours. Where a Premium economy option does not exist this should be discussed with the relevant staff or authorised volunteer contact.

15. Business Class may be used for flight times exceeding 18 hours. Business Class may also be considered on a case by case basis where the continuous flight time is more than 8 hours. Reasons for 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. 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.
16. If travelling Premium Economy or Economy Class where the continuous flight time is more than 8 hours, a volunteer may arrive up to 24 hours before a meeting, if necessary, because of the combination of available flight times and the need to recover from their journey without having to go directly into the relevant meeting. On these occasions the cost of overnight accommodation can be claimed. If travelling Business Class the same policy applies but only in relation to continuous flight time in excess of 12 hours.

Train/bus/ferry etc.

17. 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 (with the exception of prepayment cards – see section below on Oyster cards for more information).

18. Where a train journey exceeds 90 minutes, First Class rail travel may be considered if necessary, e.g. if the time is required to undertake IET business. The use of sleepers is reclaimable where appropriate, e.g. if a cost effective alternative to flying or necessary to attend an early morning meeting.

19. 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

20. 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. If contactless card payment has been used on public transport a copy of the card statement is normally sufficient. Pre-pay deposits cannot be claimed in full without evidence of journeys made on IET business.

21. 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/entry.do

22. Please consult your local pre-payment card provider for information on how to access journey statements.

Private car

23. 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. National tax agencies often publish standard mileage rates for business purposes which can be claimed. In the UK the mileage rates for cars in 2018/19 are 45p per mile for the first 10,000 miles undertaken for all organisations in a tax year and 25p per mile thereafter.

24. Current rates, including those for motorcycles are available from the HMRC website: HMRC Rates and Allowances and select the appropriate ‘Rates and thresholds for employers’ link for the relevant year.
Volunteers are also entitled to claim 5p extra per passenger. 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.

Accommodation

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 and, where necessary, breakfast in London are £190 and £100 elsewhere in the UK, inclusive of breakfast. Outside the UK these figures provide an indication of reasonable expense.

Travel Insurance

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 that extend travel beyond the time required by IET business should ensure they have personal travel insurance for the additional time away from home as this is not covered by the IET’s insurance.

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 your staff contact, 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/.

Refreshments

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.

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 £35 per day, with a limit for an evening meal including beverages of £25 per head
- For a full day IET business meeting where refreshments are not provided, lunch may be claimed with a limit of £7 per head
- The cost of breakfast may be claimed up to a limit of £6 if you are required to leave home prior to 6.30am 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 8pm
33. If costs are incurred in excess of these limits of £25 for dinner or £7 for lunch, a claim can be made for either £25 or £7, supported by the actual receipt. The costs of alcohol are not eligible expenses for subsistence during working hours.

34. Claims for food and beverages 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.

35. Modest claims for alcohol (considered to be up to half a bottle of wine per person) with an evening meal are only acceptable where volunteers are required to stay overnight and are engaging in networking with other volunteers or staff. 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.

Additional information

36. 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.

37. 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.

38. 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).

39. 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.

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

Volunteer expenses & travel Policy

Document owner: Steve Hammond, UK Financial Controller
Document reviewer: FD, CES, Audit & Risk Committee
Document adopted on: 13 June 2019
Next review date: 31 July 2021

Review/change history

<table>
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<tr>
<th>Date of Review/Change</th>
<th>Summary of changes</th>
<th>Version no.</th>
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<tr>
<td>08/10/2012</td>
<td>Policy developed specifically for volunteers</td>
<td>1.0</td>
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<tr>
<td>10/09/2013</td>
<td>Addition of link to claim forms and inclusion of generic reference to claim forms</td>
<td>2.0</td>
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<tr>
<td>06/10/2014</td>
<td>Adjustment to travel policies and alignment to staff policy</td>
<td>2.1</td>
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<tr>
<td>01/4/2015</td>
<td>Clarification re rest days etc.</td>
<td>2.1.1</td>
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<tr>
<td>11/03/2016</td>
<td>Addition of sentence to clarify the need for car insurance policy to include volunteer activity</td>
<td>2.1.2</td>
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<tr>
<td>24/07/2018</td>
<td>Annual review – including changes to clarify certain paragraphs and make the travel insurance paragraph more generic and update on London hotel rates</td>
<td>2.1.3</td>
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<tr>
<td>June 2019</td>
<td>Adoption of £190/night hotel limit in London.</td>
<td>2.1.4</td>
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