



Centre for the Advancement of  
Interprofessional Education

## UK Centre for the Advancement of Interprofessional Education (CAIPE)

### Expenses Policy and Guidelines

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**Accountable persons**

CAIPE Treasurer & CAIPE Chair

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**Original approval date**

May 2021

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**Approved by**

Richard Pitt CAIPE Chair

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**Date of commencement**

May 2021

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**Date for review**

May 2022

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**Dates of subsequent  
reapprovals**

At least once every three years

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## Expenses Policy and guidelines

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### 1) Purpose

The purpose of this document is to provide guidance to Board members of CAIPE when claiming expenses which have been necessarily incurred by them when undertaking activities on behalf of CAIPE. The document includes details of types of expense that may be claimed, and the procedure for making a claim.

The Expenses policy and guidelines ('the policy and guidelines') has been prepared in accordance with Income Tax and National Insurance Contribution regulations and in consultation with Her Majesty's Revenue and Customs (HMRC) guidance.

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### 2) Scope

This policy and guidelines apply to all Board members of CAIPE, and where appropriate other members including student, service user and carer members working on behalf of CAIPE, which CAIPE has agreed to reimburse.

The policy and guidelines apply to all expenditure, incurred by, or on behalf of, CAIPE irrespective of the source of funding. It covers all business expenses, incurred by the individual, irrespective of the payment method, applying equally to invoices and member expense claims.

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### 3) Principles

A member of CAIPE Board will be reimbursed in full for expenses wholly, necessarily and exclusively incurred in the course of the work of CAIPE. All funds held and disbursed by CAIPE, whatever their source, are subject to the terms of this policy.

In the interests of value for money, members are expected to be prudent in their spending. Authorisers are required to be diligent in their review and approval of expenses to avoid CAIPE incurring any unnecessary expense. Members must ensure that economy, cost efficiency and time effectiveness are achieved in respect of all expenses incurred while undertaking CAIPE business. Where possible, public transport should be used and only standard fares will be accepted. Where possible, members employed by Higher Education Institutions will be expected to claim their expenses from their employer.

Thorough documentation and accounting for expenses is essential because CAIPE expense claims are subject to audit by internal and external auditors and other third-party sponsors. As such any expenses incurred will be reimbursed upon submission of appropriate proof of payment where possible (see Section 5 below).

Following the policy and guidelines should avoid delays in reimbursement and minimise the possibility of further enquiries by auditors, HMRC or third-party sponsors.

Failure to comply with this policy may result in reimbursement of expense claims being delayed or declined. This policy and guideline are intended to provide members and authorisers with the necessary guidance to help them prepare and submit properly authorised expense claims.

CAIPE is committed to the highest standards of openness and accountability and is committed to carrying out its academic and business functions in an honest and ethical manner. Submitting, or attempting to submit, a false claim will be treated as a serious offence.

In order to avoid subsequent difficulties, any expenditure not clearly falling within the procedures contained in this document should be discussed in advance of any expense being incurred with the CAIPE executive group.

CAIPE reserves the right to refuse reimbursement for any claim which does not conform to the policy.

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#### **a) Tax status of reimbursed expenses**

Expenses incurred by members, which are reimbursed by CAIPE, are taxable payments unless they are incurred wholly, exclusively and necessarily in the performance of their duties for CAIPE. Compliance with this policy will ensure that members, or the employing entity, does not incur a tax or national insurance liability and that members need not report expenses on their tax returns.

#### **b) Exemptions**

Travel and certain other expenses may be made as non-taxable payments under the expenses exemption. CAIPE has to be satisfied that expenses covered by the exemption are calculated and paid on the basis that they are clearly intended to do no more than reimburse members for expenses actually incurred for genuine business reasons.

Where an exemption is in force, it applies both for tax and National Insurance purposes.

It means that CAIPE does not have to report to HMRC on expenses and benefits that the exemption covers.

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### **5) Roles and Responsibilities**

The key responsibility for compliance with this policy lies with the Board members submitting claims for reimbursement of expenses and those who are authorising the member's expenses.

#### **a) Members**

All Members must be familiar with this policy and guidelines in order to ensure compliance.

Members whose expenses will be charged to a sponsored project must also be familiar with the specific expense conditions of that project.

Members are responsible for obtaining all proper documentation for each expense. The required documentation will be a receipt that identifies the expense and reflects proof of payment.

The member is also responsible for adequately documenting the specific business purpose for each expense in sufficient detail to facilitate a clear understanding by the approver and any auditor that subsequently reviews the claim.

When submitting the claim form, the member declares that:

- To the best of their knowledge, the expense is compliant with this policy and if the expense is to be charged to an externally funded project account, this is clearly detailed.
- Expenditure has actually been incurred.
- Expenditure has not previously been claimed from CAIPE or any other organisation.
- The Board member will not attempt to claim this expenditure again from CAIPE or any other organisation.
- Expenditure has been incurred wholly, exclusively and necessarily in the performance of CAIPE or grant-related duties.
- There is sufficient budget to cover the claim.
- No part of the claim relates to personal expenses or private business activities.
- Any costs relating to a spouse, partner or non-group travelling companion have been deducted before the claim is submitted.

#### **b) Authoriser**

The person authorising the claim must only do so if they are fully satisfied that:

- The expenses claimed represent a valid business expense in line with this policy and appropriate use of CAIPE or grant funds.
- Receipts are provided for all expenditure claimed, adequately identifying the expense and providing proof of payment.
- An adequate description of the expense is provided.
- The claim is properly dated.

The authoriser by approving the claim in effect is declaring that to the best of their knowledge the claim complies with this policy, or if the expense is charged to a third party sponsored project that the claim complies with the sponsors requirements/regulations.

If in doubt over a claim, the authoriser should contact the treasurer for further guidance prior to authorising the claim.

Where an authoriser requires the member to amend a claim, the claim should be rejected and returned to the member for amendment, and the claim then resubmitted to the authoriser.

Expense claims should be authorised within 14 days to minimise delay in settlement.

Any subsequent query on a particular claim from CAIPE Auditors (internal and external), should be made, in the first instance, to the CAIPE treasurer.

#### **c) Expense payment**

The CAIPE executive is responsible for the timely authorisation and reimbursement of expenses and for monitoring claims to support compliance with this policy;

#### **d) Authorisation**

All expense claims must be authorised before payment will be made. The authoriser must be a member of the CAIPE executive group or the CAIPE administrator who is independent of the member and of others benefitting from the expenditure. The authoriser has the right and responsibility to challenge any inappropriate claims, in order to ensure adherence to this Policy.

Under no circumstances, shall a member approve their own expenses claim.

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## **6) Expense Payment Procedure**

### **a) Format of claims**

All expense claims should be submitted in a manner approved by the CAIPE treasurer and on the agreed CAIPE documentation.

### **b) Receipts**

In order to comply with HMRC requirements expenses will only be reimbursed when receipts which support the claim are presented. Members must obtain original receipts for all reimbursable expenses. An original receipt can be a cash register receipt or a web receipt, but must identify the following:

- Date of purchase
- Vendor name
- Itemised list and unit price of the purchases
- The total amount paid

The Board member should provide duplicate receipts or an alternative proof of purchase in the event of lost or missing receipts. If proof of receipt is not available this should be noted on the claim.

All receipts must be legible and cross referenced to each entry on the claim. If receipts are not attached to the claim and no explanation for the lack of proof of purchase is provided, the claim must be rejected and returned to the member to either attach the receipts or provide the required explanation.

### **c) Timeliness of claims**

Expense claims must be submitted within three months of the expense being incurred of CAIPE's financial year end on 31<sup>st</sup> March, whichever is sooner. Board Members must also be mindful of external funder's requirements when submitting claims, although these should not negate the requirement for timely expense claims.

### **d) Payment**

CAIPE will normally pay correctly completed and approved expense claims within fourteen days of receipt. Payment will be made by direct credit to the nominated bank account. Where expenses have been incurred outside of the UK, the expense must be converted to local currency using the exchange rate applicable for the date of the transaction from the [xe.com](http://www.xe.com/currencytables/) website at <http://www.xe.com/currencytables/>

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## **7) Travel**

Travel incurred wholly for the purpose of performing agreed CAIPE activities will normally be reimbursed in full and members are expected to act reasonably and economically in booking transport consistent with the objective of the trip. Where possible, travel should take place using

economy class, public transport. All travel must be approved in advance by the CAIPE executive group.

**a) Air travel**

CAIPE expects that air travel will be booked to take account of the need to deliver value for money for travel and operational efficiency. Air travel should therefore normally be economy class travel.

**b) Travel to and from airports**

Where possible, members should use the most cost-effective means of travel to and from airports, ideally using public transport. Travel by private car is permissible if public transport is not available or not suitable (see section 'e' below).

**c) Airline baggage charges**

When travelling by air, airlines may charge for a first or second checked bag. CAIPE will reimburse that charge if the bag is needed on a business trip (e.g. when travelling with heavy or bulky materials or equipment that is required for business).

If the trip includes business and personal travel (in the case of extended travel) the extra charge for baggage used specifically for leisure (golf clubs, skis, etc.), will not be reimbursed.

**d) Rail travel**

All rail travel should be by the most economical standard class available.

Members should book early and take advantage of cheaper advance tickets to travel on specific trains where practical, balancing cost against time of arrival and departure. Railcards must be carried if they have been used to access special rates.

Where possible, members should use the most cost-effective means of travel to and from rail stations, including public transport or travel by private car. Taxis may be used when they are the most cost-effective means or when the route or time of day makes other means unsuitable.

**e) Travel by privately owned car**

Travel by private car is permissible if public transport is not available or not suitable. Members who use their own private cars for business use must ensure that they hold a valid driving license for the vehicle and are sufficiently insured to permit their vehicle to be used on CAIPE business. Members should understand any implications with regard to their personal car insurance and permissible usage – commuting may be covered, however business travel may not. Also, if travelling with passengers, personal car insurance may not cover accidents or unforeseen circumstances. It is the driver's responsibility to ensure that the vehicle is road worthy and that they have appropriate insurance cover. CAIPE will not accept liability for any consequences arising from failure to do so.

CAIPE will not accept any liability for any injury or damage arising from the use of a member's private vehicle, except where such injury or damage is directly attributable to a negligent act or default of CAIPE.

The current mileage allowance rate paid by CAIPE is 45p per mile for the first 10,000 miles in any tax year (1<sup>st</sup> April to 31<sup>st</sup> March the following year) reducing thereafter to 25p per mile.

Members are entitled to claim mileage when using their own transport for travelling on CAIPE business. A mileage allowance will only be paid if:-

- their personal car insurance includes business travel and, if necessary business passengers,
- public transport was impractical because of timing or infrequency,

- heavy or special equipment was being transported
- the number of members travelling by car made it economical
- Where it can be demonstrated that there was a significant saving of member's time by the use of the car, and the reason is stated on the claim.

Mileage should reflect the actual mileage driven using the most direct route. No income tax liability should arise on those claiming mileage whilst using private cars for business journeys as the rates paid by CAIPE are within HMRC guidelines.

Mileage reimbursement covers fuel, maintenance/repairs, insurance, transportation and operating costs. These will not be reimbursed separately. Full details of the journey, including date, reason for journey, starting points and destinations, should be shown in the appropriate section of the expense claim.

If member carry any other members in their own car on business travel, members can claim 5p per passenger per business mile. The passengers must be members of CAIPE and they must also be travelling on business journeys.

#### **f) Privately owned motor cycle travel**

The current mileage allowance rate paid by CAIPE is 24p per mile. Mileage reimbursement covers fuel, maintenance/repairs, insurance, transportation and operating costs. These will not be reimbursed separately. Full details of the journey, including date, reason for journey, starting points and destinations, should be shown in the claim.

Members who use their own private motor cycles for business use must ensure that they hold a valid driving license for the vehicle and are sufficiently insured to permit their vehicle to be used on CAIPE business. It is the driver's responsibility to ensure that the motor cycle is roadworthy. CAIPE will not accept liability for any consequences arising from failure to do so. CAIPE reserves the right to request copies of insurance certificates.

#### **g) Privately owned Bicycle**

The current mileage allowance rate paid by CAIPE is 20p per mile. Full details of the journey, including date, reason for journey, starting points and destinations, should be shown in the appropriate section of the expense claim. It is the cyclist's responsibility to ensure that the bicycle is roadworthy.

#### **h) Bus/Coach/Underground/Ferry**

Bus, Coach, Underground and Ferry costs incurred whilst travelling on CAIPE business will be reimbursed on the submission of supporting receipts. Frequent travellers to and from London can claim cost of their Oyster card where it is demonstrably more cost effective than paying for several single journey tickets.

#### **i) Parking charges and other costs**

Parking costs and tolls incurred whilst travelling on CAIPE business can be reimbursed on the submission of supporting receipts. It is recognised that receipts for parking tolls are not always obtainable. CAIPE will not reimburse parking fines or other fines incurred by members whilst on CAIPE business, nor will it reimburse car parking charges for a Board member at their normal workplace.

#### **j) Travel with Spouse/Partner/Family**

Where the member is accompanied by a Spouse/Partner or other non-CAIPE connected persons, the member must only claim the appropriate share of each item of expenditure, consistent with that which would have been incurred if travelling unaccompanied. Costs incurred on behalf of a CAIPE Board member's spouse or partner will not normally be reimbursed. Consideration of reimbursing expenses incurred on behalf of a spouse/partner will only be reimbursed if:-

- The presence of a spouse/partner is essential to ensure a successful outcome to the business trip.

#### **k) Taxis**

Members may claim reimbursement of the cost of a taxi or private hire vehicle fares (of a standard nature) when it would not be reasonable to take a connecting journey via public transport. Taxis can be booked in advance through the approved supplier for this purpose. Taxis may be used for journeys:

- where no other suitable transport is readily available
- when heavy or bulky equipment is being transported
- where the saving of time is of paramount importance
- where a member has difficulty because of restricted mobility or other disability
- Where public transport is unavailable e.g. either early in the morning or late in the evening or where no service is available.

#### **l) Passport and Visa fees**

Members who incur visa fees specifically for CAIPE business travel, will be reimbursed for these costs.

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### **8) Accommodation**

When travelling on CAIPE business it is expected that members should obtain accommodation in a reasonable quality hotel. Guideline prices for a UK hotel are currently up to £200 per night in London or a major city and up to £105 per night in the rest of the UK. CAIPE will bear the cost of the room and breakfast. Where other meals are not taken in the hotel, separate receipts should be obtained to support a claim for these costs as subsistence, as detailed at Section 9 below.

Where accommodation is arranged by CAIPE/conference organisers the specified accommodation should be used.

Items of a personal nature such as alcoholic mini-bar drinks or private telephone calls will not be reimbursed by CAIPE. Where these items are included on a bill the costs should be deducted by the member prior to the submission of the claim for reimbursement. Board Members may claim internet costs when staying in hotels provided it is incurred for CAIPE business.

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### **9) Subsistence**

In general, members are entitled to claim the cost of meals taken when travelling on CAIPE business if supported with receipts.



Subsistence claims only apply if the member is further than 10 miles away from either their home or their normal base and absent from each for a minimum of 5 hours encompassing normal meal breaks.

Allowable expenses can include the cost of a meal (lunch and/or evening meal), the cost of a reasonable level of non-alcoholic refreshments with the meal and refreshments (tea, coffee and/or soft drinks) taken between meals. CAIPE will reimburse the reasonable cost of alcohol included within a subsistence claim in the circumstances described below.

The maximum amounts (including refreshments with the meal) claimable for subsistence are as follows:

Mealtimes – up to £10 lunch, up to £25 evening meal with receipts

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