

# Irish Association for Emergency Medicine



## Expenses Policy & Procedures

February 2012

## 1. Policy

1.1 This policy applies to members of the Association, its Committees, working groups, panels, employees, volunteers and others co-opted to give up their time to assist the work of the Association. The Association is grateful for the support it receives in this way and seeks to implement arrangements to pay expenses that are fair, reasonable and do not discourage those who give their time freely to support its activities. At all times, expenses should be kept to a minimum consistent with the proper running of the Association.

1.2. The Association will reimburse any reasonable costs that have been incurred wholly, exclusively and necessarily on Association business. The rates for expenses reimbursement are as specified by the Association.

1.3. For ease of use the word "individual" is used throughout this document except where the subsection refers specifically to a specific claimant group.

1.4. The submission of fraudulent claims is a matter of gross misconduct and will lead to disciplinary action.

## 2. Procedure

2.1. All claims for reimbursement of travel, accommodation and subsistence must be submitted on the expenses claim form (a copy of which is at the end of this document).

2.2. Claims made should clearly set out the nature of the business trip and the reason the expenditure was incurred.

2.3. Itemised original receipts must support all claims except for practical reasons it is recognised that receipts are not always available for bus or Rail/DART/Luas fares. Where only a portion of a receipt is being claimed, the item(s) claimed should be highlighted.

2.4. Receipts should be attached to each relevant claim form in a secure manner. Please note that unreceipted and other unverifiable expenditure may be deducted from the claim and the individual advised accordingly.

2.5. All authorised claims will be reimbursed within twenty eight days.

2.6. All claims must be submitted within three months to assist the year end accounting. Claims for October and November expenses must be submitted by the end of December.

2.7. The Association does not intend to pay expenses claims that are older than 3 months from the date of the meeting or event to which the claim relates. Where there were reasons why a claim cannot be made within these periods, the individual should approach the Treasurer in advance and seek his/her agreement to a late claim. In exceptional circumstances, retrospective expenses will be paid with the approval of the Executive.

2.8. Any appeals relating to expenses claims decisions should be made in writing to the Treasurer who will normally decide the matter. He/she may at his/her discretion refer the matter to the Executive for a final decision.

## 3. Presidential Expenses

3.1. The President represents the Association at IFEM meetings held at the ICEM Conference and the ACEP Scientific Assembly. IAEM will make a contribution of €750 per meeting to the President or his/her designate towards the costs of attending these 2 meetings.

## 4. Staff Expenses

4.1. Claims will be reviewed by the Executive to determine that they are consistent with these procedures.

4.2. Expenses claim forms must be signed by a member of the Executive. In the event of a dispute regarding an expenses claim, the decision of the Executive will be final.

4.3. No mileage, or other travel, claims can be made for normal daily commuting i.e. from home to the normal daily place of work unless it is for weekend or Bank Holiday working.

4.4. No claims will be reimbursed from petty cash.

## 5. Member and Committee Member Expenses

5.1. Claim forms will be available at Executive and Committee meetings and are also available from the website or Association staff.

5.2. Where members have individually booked hotels or travel in advance and meetings are cancelled or postponed members should endeavour to cancel the bookings. The costs of any cancellation fees, or where this is not possible, expenditure incurred will be reimbursed.

## 6. Travel

6.1. When making travel arrangements the **most economical cost** proportionate to the length of journey should be used having regard to:

- the time of day
- the amount of luggage being carried
- any requirement to work on Association business during the journey
- the need to arrive refreshed and ready to undertake one's duties
- the time of day for the return journey
- the certainty of the timing of the return journey.

6.2. Claimants must be prepared to justify their choice of travel arrangements against the criteria above, if challenged.

## 7. Road Travel

7.1. Mileage allowance will be paid for individuals using a private car on Association business at a rate of 25c per kilometre.

7.2. The Association will not accept liability for loss or damage to belongings on Association business. Anyone claiming mileage allowance should ensure that the car used is insured for business use prior to making the journey and signing such expenses will be taken as confirmation by the individual that they hold business use insurance. Any additional premium paid to the insurance company is not a claimable expense.

7.3. Car parking costs incurred while on business will be reimbursed. Parking, speeding and other fines relating to motoring offences will not be reimbursed.

7.4. Taxis: Public transport should be used where practicable. The claimant is required to specify the start and finish points and purpose of the journey on each individual taxi receipt.

7.5. Hire Cars: Should only be used in exceptional circumstances subject to the prior agreement of the Treasurer. The payment for hire of a car and associated costs for petrol and insurance will be made only when public transport is either not available, not practical or the total cost of hiring a car is less than the cost of using public transport or a taxi.

## 8. Rail

8.1. Individuals should take advantage of any special saver fares where possible. First Class rail travel is not reimbursed for travel on Association business. Those wishing to use First Class travel should cover the extra cost at their own expense.

## 9. Air travel

9.1. Economy class travel is to be used for flights.

## 10. Overnight Accommodation

10.1. In exceptional circumstances, the Association will reimburse the cost of overnight accommodation when the stay is necessary from a business point of view.

## 11. Food and Drink

11.1. Expenses will be reimbursed up to the levels hereunder when business need dictates that meals must be purchased whilst the individual is away from his or her normal place of work or is travelling during mealtimes.

11.2. When staying in a hotel on Association business, it is recognised that breakfast will be taken in the hotel at the prevailing hotel rate which may exceed the monetary limit stated here.

Breakfast	€10
Lunch	€15
Dinner	€30

11.3. The cost of a meal may include soft drinks taken with the meal and may include alcoholic drinks with dinner. The Association will not reimburse bar bills and so any charges to hotel rooms for such items are at the individual's expense.

11.4. Meals may be taken in one's hotel room but if an Association dinner is arranged (for example, for examiners) and an individual chooses not to attend and so make alternative arrangements then he/she may not claim for their alternative meal arrangements.

## 12. Telephone calls

12.1. For international travellers the Association will allow the cost of a brief call home on arrival and a call home before departure acknowledging that family members/friends need to be reassured about safe arrival. Such calls are to be of a reasonable duration.

## 13. Internet Access

13.1. The Association will reimburse reasonable hotel internet connection costs for those staying overnight on Association business.

## 14. Entertaining

14.1. Potential entertainment costs should be authorised in advance by the Treasurer and the President. Claims for entertaining external contacts on behalf of the Association will be reimbursed, subject to the following information being provided on the claim form:

- Name(s) of person
- Organisation they represent
- Purpose of entertainment

## 15. Advances for expenses

15.1. In exceptional circumstances an advance against expenses will be provided if a member or employee is expected by the Association to make a lengthy or expensive business trip. The advance must be authorised by the President and the Treasurer.

15.2. An expense claim relating to the trip in question should be submitted as soon as possible after the trip is over.



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 Ireland.

## Expenses Claim Form

Name.....

Address.....  
 .....  
 .....

Meeting.....

Date.....

<b>Expenses incurred</b>	<b>Amount claimed</b>
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Rail from.....to.....	€
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Car Parking. ....	€
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Taxi.....	€
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Car journey.....km from.....to.....	€
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Car journey.....km from.....to.....	€
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Overnight accommodation at.....

Date.....Number of nights.....	€
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Evening meal (attach receipts) .....	€
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Other (please specify).....	€
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Other (please specify).....	€
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<b>Total claimed</b>	<b>€</b>
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Signed.....Date.....

Approved by:

Signed.....Date.....

Signed.....Date.....

Date of reimbursement:.....