



Reimbursement of Expenses

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1 Purpose and Scope

The purpose of this document is to provide the policy and procedure for the reimbursement of expenses that are necessarily incurred by employees, contractors and volunteers engaged on business approved by BCS.

The scope of this procedure covers the reimbursement of all business expenses incurred by employees, contractors and volunteers including travel and subsistence expenses.

'Volunteers' includes Council, board and committee attendees and other specialist member support e.g. examiners, assessors and auditors.

2 Overview

Employees, contractors and volunteers of BCS have the need to incur business expenses and BCS believes that no employee should be out of pocket from incurring approved expenditure of their own money on behalf of the company.

No-one must seek reimbursement for any expenditure that has not actually been incurred.

BCS is a charitable organisation, and claimants must have this in mind when incurring expenses either personally or when with 3rd parties. In the interests of value for money and to support the appropriate use of charitable funds, claimants are expected to be prudent in their spending. Authorisers are required to be diligent in their review and approval of expenses to avoid BCS incurring any unnecessary expense.

When incurring expenses, we expect claimants to adopt the attitude of what is the minimum appropriate spend rather than the maximum amount allowed. Claimants must take personal responsibility to ensure any expenditure incurred is appropriate and justifiable and always avoiding the risk of reputational damage to BCS.

Claimants and authorisers must aim to ensure that economy, efficiency and effectiveness are achieved in respect of all expenses incurred without compromising personal safety.

3 Procedure

3.1 Approval and Authorisation

Employees, Contractors, and volunteers must obtain prior approval before incurring expenditure on behalf of BCS from the appropriate budget holder.

In general, it is expected that the most senior person in a group will pay for the expenses incurred.

Expense claims should be submitted via NetSuite to the budget holder immediately after incurring the expenditure or accumulated until the end of the month. They should not be allowed to accumulate over several months.

Contractors and volunteers should submit an expense claim either for Institute or L&D using the relevant expense claim form and submit to the budget holder for approval, before being sent to the finance department. All valid tax receipts must be attached.

Alternatively, an invoice can be submitted by contractors and Volunteers to the finance department, stating a valid PO. All valid tax receipts must be attached.

Arrears of expenses from previous financial years will not be paid except in exceptional circumstances, and only then with the approval of the Group Chief Operating Officer (Institute) or Director of Group Finance (L&D).

Expenses will be reimbursed providing that:

- (i) they were budgeted for, and prior approval was obtained;
- (ii) they were incurred whilst undertaking activities of BCS;
- (iii) they are reasonable;
- (iv) relevant itemised receipts/tickets are attached to the claim form.

Claimants must aim to ensure that economy, efficiency and effectiveness are achieved in respect of all expenses incurred without compromising personal safety.

3.2 Payment of Expenses

Claimants are requested to submit an expense form via NetSuite in the employee centre/ sign the expenses form themselves, as appropriate. Receipts are required to be attached to the expense form for all expenditure claimed except car mileage rates. In exceptional circumstances where receipts are not available evidence of expenditure must be provided.

Expense claims should be submitted to the appropriate budget holder within BCS for authorisation, in accordance with financial procedure Purchase Order, Invoice and Expenses Authorisation Procedure.

The claim is then processed in NetSuite and will follow the normal approval workflow. Final approval for expenses is completed by Finance.

BACS payments for expenses are usually processed every other Monday. Hence timely submission of expenses will result in prompt payment and no need for employees to be out of pocket.

4 Guidance on Eligible Expenditure

4.1 Travel

By car:

If eligible claimants must travel by car, motorbike or bicycle, BCS will reimburse the vehicle cost at the current mileage rate.

Rate per business mile

- Car: 45p per mile
- Motorbike: 24p per mile
- Bicycle: 20p per mile

Benefits derived as a result of special ticket offers or shared motor cars should be passed on to BCS.

Eligible claimants using their own car can claim 45p per mile. This can be found in Netsuite under the relevant 'Mileage' category when submitting expenses.

Employees with a car allowance or company car can claim the mileage rate as advised by HMRC. This can be found in Netsuite under the relevant 'Mileage' category when submitting expenses.

All mileage claims should include full details of the journey against each line i.e. reason for journey and to/from destinations.

Please note the rates are subject to change by HMRC, if you are in doubt please check with finance.

If more than one employee is travelling by car to the same destination, we encourage you to travel together to limit the costs of travelling. Any use of an individuals' own car on BCS business requires that the necessary insurance and tax cover is in place, as arranged by the individual.

Parking whilst on BCS business will be reimbursed on production of a receipt. When paying for parking via an App, receipts can be obtained directly from the App and should be submitted with the expense claim.

By rail or other means of public transport:

All Claimants are expected to use the most economical means of public transport.

You may claim for standard class rail fares. Any exceptions require approval of the Group CEO, Chief Operating Officer, L&D Managing Director or Director of Group Finance ahead of booking.

Where possible, journeys should be booked well in advance to benefit from any discounts for early booking. Savings can be obtained by specifying outward and/or return journeys at the time of booking and staff should endeavour to plan ahead and take advantage of these discounts.

Significant savings can be made by booking 3 or more tickets at the same time through group discounts, usually 33% off. It means that it costs the same for 3 staff to travel together as for 2 staff.

Benefits derived as a result of special ticket offers should be passed on to BCS.

By air:

All overseas travel on BCS business requires the prior approval of the Group CEO, Chief Operating Officer, L&D Managing Director or Director of Group Finance. This includes the cost of travel when inviting event speakers from overseas.

For all flights the class of travel depends on the length of the flight and where a business case can be made. Economy may be used for any flight duration and should always be used for any flights within Europe.

Premium economy may be allowable for longer overseas flights subject to approval from Group CEO, Chief Operating Officer, L&D Managing Director or Director of Group Finance. i.e. for flights over six hours, beyond Europe, if there is a need to be able to work immediately after the flight and no other cost-effective alternative is available or for disability, impairment other health related reason.

If travelling outside of the UK, please log your travel details on the BCS Travel Insurance form: <https://forms.office.com/pages/responsepage.aspx?id=9oiGHHRq7Umec4YI2FW9HHfDaixz5nhDnP6IE7B-0WpUNE9TRzdQM1pNMUwwR0FHVVICTVU1WkpCMi4u&wdLOR=c0807A4BD-0DB9-43A8-8590-BD0F33E39836> also found in the MyTools section of the Green Room

Wherever practicable, BCS’s communication tools such as Microsoft Teams Meeting and other such video conference facilities should be used as an alternative to travelling.

You are required to pay for any travel costs incurred by your partner or spouse if he/she accompanies you on BCS business. Your partner or spouse must have adequate travel insurance for that journey. Travel insurance will not normally be reimbursed.

4.2 Refreshments and Meals

If you are working away on BCS business and the trip includes an overnight stay; meals, drinks and snacks are reimbursable, up to a limit of £40 per day. Evening meals are not reclaimable if the volunteer chooses to stay overnight before the day of the meeting. Itemised receipts are required for all items, along with details of other staff members included on the claim. **Other meals, drinks and snacks are not reimbursable unless entertaining a client.** Details of the client must be included on the expense claim. If entertaining, please use the “Client & 3rd party entertaining” code 3005.

Accommodation

Employees, Contractors and Volunteers should, whenever possible avoid the cost of an overnight stay but, if an overnight stay is unavoidable, they should seek to book an appropriate modestly priced hotel and seek guidance if required from the PA team. We have corporate rates with Premier Inn that the PA team can book.

Generally, hotel accommodation should be booked as room only since the cost of additional items such as breakfast are disproportionately expensive.

Our expectation is to keep costs to a minimum but without compromising personal safety.

Cost per night for stays *outside* London up to (incl. VAT)

Room only	£120.00
Bed and Breakfast	£130.00

Cost per night for stays *in* London up to (incl. VAT)

Room only	£200.00
Bed and Breakfast	£220.00

The actual costs of personal incidental expenses during an extended stay, such as newspapers, private calls, laundry, can be claimed provided that the total amount claimed on such items amounts to no more than £10 per day. Laundry expense claims for stays of less

than 14 nights will not be accepted, except in exceptional circumstances. Laundry claims made should be for basic items and not for dry cleaning suits, jackets etc.

4.3.1 Other

Staff Leaving

BCS will generally not reimburse any costs incurred for team lunches or dinners held as the result of a staff member leaving the company.

Approval is required from the Group CEO, Chief Operating Officer, L&D Managing Director or Director of Group Finance for any exceptions to this.

Staff Entertaining/Away Days

BCS understands that time spent developing team relationships leads to strong team performance. However, in the current financial circumstances, this has been put on hold and BCS will not reimburse any costs at this current time.

Away days should usually be held on BCS premises or other venues at nil cost, for example those of business partners.

Staff Gifts

BCS will not reimburse the cost of purchasing gifts for employees as this is classed as a "Benefit in Kind" and creates tax implications whereby the recipient may be liable to pay tax on the gift. Individuals must personally finance any gifts they wish to give to employees.

Celebration of Long Service

BCS acknowledges that staff who have reached long service milestones may wish to celebrate with their team and will contribute to a team celebration as follows:

- For 10 and 15 years service BCS will contribute £25 per team.
- For 20 and 25 years service BCS will contribute £50 per team.
- For 30 years service BCS will contribute £100 per team.

Approval is required from the Group CEO or Chief Operating Officer for any exceptions to this.

Gifts & Incentives

Gifts and incentives for recognising employees for good performance cannot be purchased then claimed via expenses or purchased using a Company credit card. These type of gifts and incentives are considered a taxable benefit by HMRC and therefore the relevant tax and NI contributions need to be calculated and paid to ensure our compliance with tax legislation. This includes meals or evenings out that are not in relation to travelling or attending events for work purposes.

Gifts and incentives for performance may be given in exceptional circumstances and can be provided in the form of a digital Love2Shop voucher which can be purchased via the HR team, who will make a record of the purchase value and ensure the necessary calculations are made and recorded for both employer and employee contributions to be settled by BCS (the employee is not expected to pay anything). The full value will then be charged back to the relevant cost centre.

Gifts for special occasions (i.e. flowers, birthdays) are exempt from this providing they are under £50 and are not in the form of a gift voucher.

The purchase of gifts and incentives via expenses or Company credit card should only be made subject to prior agreement with the relevant Director.

Hospitality

BCS recognises that there may be occasions when it is appropriate to provide hospitality to external customers or other important stakeholders. On these occasions it is expected that the purpose of entertaining is to foster new business, provide a documented benefit to BCS or to maintain existing business contacts.

The scale and type of hospitality must be appropriate for a charitable organisation.

Hospitality is an accepted courtesy of business relationships, however BCS must avoid any situation whereby the hospitality may be deemed to have influenced a decision or lead to allegations of conflict of interest.

Where BCS staff are being offered hospitality or gifts they should refer to the guidance within the Anti-Bribery and Corruption Policy.

Charitable Donations

Financial donations to registered charities or community organisations must not be made with BCS money as this is prohibited. Any item on an expense claim of this nature will not be reimbursed.

Any requests for other forms of support for charities or community organisations, of whatever nature, must be checked and cleared first with the BCS finance team to ensure we are legally able to make them.

Expenses falling outside of the above areas will only be reimbursed if they have the prior approval of:

BCS – Group Chief Executive or Chief Operating Officer
L&D – Managing Director or Director of Group Finance.

5 Monitoring and Review

The Financial Controller will review this policy annually as a minimum.

5 Appendix A

Travel and Expenditure Guidance Notes for Volunteers Visiting the UK

The purpose of this guidance note is to ensure that there is consistency and transparency with regard to all travel arrangements and expenses incurred when volunteers who reside abroad travel to the United Kingdom to physically attend a meeting or event.

1.1 Any booking that BCS is being asked to reimburse requires prior authority from the Groups CEO or Director of Group Finance.

1.2. Council Members with prior agreement are allowed to travel to the UK for ONE Council meeting per year, to a maximum of three during the three-year term of office. Members cannot carry over a physical attendance to a Council meeting from a previous year. Attendees can only claim for three nights' accommodation when attending a Council meeting, or two nights accommodation if the stay involves a BCS event that runs over two days and includes overnight accommodation.

1.3. All receipts must be available when submitting the expense claim form. No additional expenses will be paid unless it is accompanied with a formal receipt which includes food and beverages – no alcohol will be reimbursed.

1.4. BCS will reimburse the expenses the volunteer may incur in travelling from their home to the airport. It is expected however, that the volunteer will travel by means of public transport i.e. transport by coach or train. If the volunteer travels by car the standard rate per mile will be reimbursed, notwithstanding the country the volunteer is in. No taxi fees to/from any airport will be reimbursed unless travelling as part of a BCS Group.

1.5. Once in the UK it is expected that volunteers' travel from the airport to the meeting by means of public transport i.e. transport by coach or train.

1.6. BCS will only reimburse the cost of parking the volunteers' car at an airport carpark if agreed in advance.

1.7. BCS will not reimburse any hire car costs.



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