

**Natural History Museum**

**Business Expenses Policy**

**September 2016**

## **1. POLICY AND PRINCIPLES**

### **Introduction**

- 1.1 This document covers the guidelines and procedures relating to travel and subsistence, and business entertaining through a variety of media (e.g. travel and subsistence claims, Government Procurement Cards (GPC), official purchase orders, petty cash).
- 1.2 The document should be used to provide guidelines on what expenditure can/cannot be claimed. Staff should ensure that the rules within the guidelines are complied with at all times. The Museum recognises, however, that activities and expenses can be varied. Where there are deemed to be instances which are exceptional in nature, these need to be approved for in advance by the relevant Section Heads and Directors.
- 1.3 The guidelines apply to Museum trustees, and all staff, including permanent, fixed term, casual, agency, volunteers, self-employed, and scientific associates, and external grant/contract/studentship funded individuals and externally funded project partner claimants based at the Museum.
- 1.4 The guidelines also apply to the Natural History Museum Trading Company, the Natural History Museum Special Funds Trusts, the Cockayne Funds and the Benevolent Fund.

### **Policy statement**

- 1.5 It is Museum policy to cover all reasonable expenses which are necessarily incurred by staff when engaged on official Museum business, provided that the expenses are approved and authorised in accordance with these procedures.

### **Public Accountability and the Museum's Code of Conduct**

- 1.6 The business expenses guidelines should be interpreted within the context of the Museum's Code of Conduct which is based on the concept of public accountability.
- 1.7 Public accountability means that those working in the public sector are expected to observe the highest standards of conduct and must act and be seen to act with propriety, particularly in the care and management of public funds, and other funds within their stewardship. In practice, the standards of behaviour required when spending taxpayers' money are usually more demanding and thorough than those expected in the private sector.

### **General Principles**

- 1.8 All business expenses incurred and expense claims submitted must conform to all of the following general principles:

- i) claims are for actual expenditure incurred;
- ii) claims must be supported by vouchers and receipts;
- iii) written justification required for claims;
- iv) claims to be certified by the claimant;
- v) claims to be checked and approved by appropriate authorising signatory;
- vi) self-authorisation is not permitted;
- vii) all personal expenditure to be borne by member of staff; and
- viii) claims to be completed and submitted within three months.

All expenses claims for reimbursement should be submitted via FocalPoint and are subject to scrutiny by the Finance Department.

### **Authorisation and delegation**

- 1.9 Heads of Department are responsible for the authorisation of business expenses claims within their department though may delegate the authorisation of expense claims in accordance with limits notified to and agreed annually with the Director of Finance and Corporate Services. There are certain instances in the guidelines where prior or final approval of a Head of Department, Director or the Museum Director is required, and which cannot be delegated. Those instances which may not be delegated are detailed in the guidelines.
- 1.10 Expenses for Heads of Department are to be approved by the relevant Directors. Directors' expenses are to be approved by the Museum Director, with the Museum Director's expenses approved by the Director of Finance and Corporate Services. The Museum Director's expenses are reviewed annually by the Museum Chairman, and all Directors' expenses are reviewed annually by the Audit and Risk Committee.

### **Unforeseen circumstances/urgency**

- 1.11 Where expenditure of an unusual nature is incurred as a matter of urgency and prior approval in writing cannot be sought, or where situations arise which are not explicitly covered by these guidelines, staff should use judgement, bearing in mind the provisions of these guidelines as to the reasonableness of incurring the expenditure. The decision must be documented for submission with the claim and the Head of Department informed at the next available opportunity.

### **Advice**

- 1.12 Advice on the validity of any proposed expenses or the application of procedures, and further information can be obtained from the Finance Department.

### **Abuse of business expenses procedures**

- 1.13 Abuse of these procedures will be reported to the relevant Head of Department for appropriate action to be taken. Persistent or significant abuse will be reported to and investigated by Risk & Assurance, and this could result in disciplinary action.