Guidance notes for divisional finances
General

This document outlines the policy for claiming expenses associated with divisional meetings. The guidance set out in this document will be appropriate for most situations. However, if you are not sure whether an expense is allowed under this policy, we expect you to ask before incurring the expense. You should seek prior agreement with council secretariat before incurring any special or extraordinary expenditure. Council secretariat are always ready to give advice if there is any difficulty in claiming divisional expenses. For further advice and support please contact Jesamine Noel jnoel@bma.org.uk

Changes to the grants process

As of 1 January 2020, BMA divisions will no longer be funded by annual grants. All divisions will be required to process meeting expenses via CONCUR. This allows any member of the division’s executive committee to be quickly reimbursed for expenses incurred within a few weeks rather than waiting for an annual grant payment. All expenses must be submitted within three months of the meeting date. In exceptional circumstances, the treasurer will approve late claims.

Moving to CONCUR

– Divisions will be required to close their first official division bank account by 31 December 2019 and return any remaining funds to the BMA.

– Once the account is closed, any member of the division’s executive committee can claim reimbursement for meeting expenses via CONCUR. If you don’t already have a personal CONCUR account, apply for one here: https://www.bma.org.uk/about-us/how-we-work/committee-expenses

– All divisional meeting expenses will be submitted on CONCUR using the following expense type BMA Divisional Grants and allocation code S308 CT800 – BMA Divisional Grants. Any other expense a division has for regular committee business should be submitted on a separate claim using the relevant allocation code.

– Please submit itemised VAT receipts or invoices for all expenses. Credit card receipts and bank statements are not acceptable and expenses will not be paid if these are the only documents submitted.

– Honorary secretaries will still be required to submit a report of their activities to Council secretariat annually. The form will be made available with the D2 circular and the deadline for submission is 22 March 2020.

Approval of expenses

Once a claim has passed the CONCUR audit stage it is released to the relevant staff member to review and approve. All claims will be checked by the appropriate member of staff to ensure that they comply with this policy before final approval and payment. This process should not take longer than 15 working days.

Approvers will often ask individuals for clarification or comments on certain expense claims – this is part of good financial governance and should be seen as routine. Where an item is claimed that may potentially be outwith the policy the approver will refer the claim to the Treasurer who will make a decision.
Scrutiny of expenses

Please note, as per the BMA’s policy on the scrutiny of expenses, all BMA expenses shall be open to scrutiny by BMA members on their request. However, such scrutiny shall be subject to strict confidentiality undertakings being given by the requester and access shall only be given by secure confidential email with an attachment watermarked with the requester’s (BMA member’s) personal details.

Expenditure

Divisions may claim for the following expenses:

i. Speakers fees for scientific subjects only or charitable donations in lieu of fees

ii. Reasonable room hire charge

iii. Reimbursement of travelling expenses for speakers only (in accordance with the rules for elected BMA members*)

iv. Hotel rates for speakers only (in accordance with the rules for elected BMA members*)

v. Meals at division meetings (three meals per year, up to £25.00 per head for each meal**)

vi. Light refreshments at division meetings (tea, coffee, biscuits)

vii. Reasonable secretarial expenses, supported by itemised receipts and invoices

viii. Purchase of equipment provided that permission has been granted by Council secretariat.

* Please refer to the BMA committee expenses policy 2019-2020
** No more than 3 division meetings can be claimed for in any one year.

Unauthorised expenditure

i. Expenditure from Association funds such as the following would be contrary to the practice of the Association:

ii. Honoraria or fees to speakers on non-scientific subjects invited by the division to address its members. eg BMA committee officers and members

iii. Grants to benevolent funds

iv. Grants to other funds created for objects to which the funds of the Association cannot lawfully be applied

v. Donations or subscriptions to other local or national organisations (except appropriate charitable donations in lieu of speakers fees)

vi. Wreaths or other tributes

vii. Purchase of division regalia or additions thereto
FAQs

How do I return unused funds to the BMA?

Any remaining funds from the first official account can be transferred direct to the BMA via BACS using the following bank details:

<table>
<thead>
<tr>
<th>Bank name: NatWest</th>
<th>Sort Code: 60-80-07</th>
</tr>
</thead>
<tbody>
<tr>
<td>Branch: Tavistock Square</td>
<td>Account no: 36266043</td>
</tr>
</tbody>
</table>

Please include the name of the division in the payment reference field.

Once funds have been transferred and the account is closed, please notify council secretariat by contacting Jesamine Noel [JNoel@bma.org.uk](mailto:JNoel@bma.org.uk). If you experience any issues with closing the official account, please contact council secretariat for further advice.

If you would like to return any remaining funds by cheque please send to Olivia O’Mahoney, Council secretariat, BMA House, Tavistock Square, London WC1H 9JP

Please include the name of the division in any correspondence.

The division’s voluntary account (2nd account) which is financed locally and supported by donations may remain open and be used for all other activities, social functions, parties, informal dinners and dances.

How do I apply for a CONCUR account?

If you already have a user account for the BMA website you will be able to access the CONCUR application form here: [www.bma.org.uk/about-us/how-we-work/committee-expenses](http://www.bma.org.uk/about-us/how-we-work/committee-expenses) by entering username and password for the website; which is required to access member content on the website.

BMA members that do not have an account for the BMA website will first need to apply for a website account [www.bma.org.uk/about-us/website-help/website-registration](http://www.bma.org.uk/about-us/website-help/website-registration) the creation of user accounts for the website is administered by our Tech services.

Can I submit an expense claim prior to the meeting?

Yes, once a meeting expense is incurred, it can be immediately claimed back through CONCUR.

What about hosting joint divisional meetings?

When more than one division meets together, one division must be responsible for organising the payment of all invoices and claiming reimbursement for the meeting expenses. Please ensure the names of all divisions involved are included in the comments section on CONCUR when claiming reimbursement.]
What if my division would like to apply for external sponsorship?

Sponsorship by or to the Association from outside bodies are governed by bye-law 82 (of the Memorandum and Articles and Bye-laws of the Association):

**Sponsorship and the Association**

82. (1) Any proposal for sponsorship by the Association of any organisation or activity shall be considered on its merits by council in the light of any legal opinion obtained specifically in relation to the proposal in question;

(2) In the case of BMA activities sponsored by outside organisations the nature of the sponsorship shall be in a manner that is consistent with the ethical policies of the Association and in the case of doubt shall be referred to the head office.