

<b>Signature page</b>		
<b>Document name</b>	Reimbursement Policy	
<b>Department Concerned</b>	Administration and Finance Department	
<b>Owned by</b>	Signature	Date of signature
Ilse Decraen Head of Finance & Administration		
<b>Reviewed by</b>	Signature	Date of signature
Josef Wichelewski Treasurer of the ESA		
Marc Gheeraert Executive Manager		
Amaury van Kesteren Quality Manager		
<b>Approved by</b>	Signature	Date of signature
Zeev Goldik President of ESA, on behalf of the ESA Board of Directors		

<b>Details</b>		
<b>Document Type</b>	Policy	
<b>Document name</b>	Reimbursement Policy	
<b>Ref #</b>	POL_FIN_02	
<b>Version and Approval date</b>	v3.1	
<b>Effective from</b>	07AUG2018	
<b>Planned Review date</b>	07APR2019	
<b>Superseded documents</b>	POL_FIN_02 Reimbursement Policy v3.0 07APR2017	
<b>Department concerned</b>	Administration and Finance Department	
<b>Relevant regulations / legislation / guidelines / references</b>	See Chapter 5.	
<b>Change History</b>		
<b>Date</b>	<b>Version</b>	<b>Change Details</b>
16JAN2008	1.0	New Document
15NOV2015	2.0	Ives Verheyleweghe's version
07APR2017	3.0	Scope to include most types of ESA reimbursements (Expenses, credit cards, etc.). Credit card statement form created. 75€ daily maximum for meals outside Congresses. Car parking costs covered. Room service reimbursed. Mini-bar not covered. Cancellations and Changes have to be justified.
07AUG2018	3.1	Economy class for planes only. 2 <sup>nd</sup> class for Trains.

## Table of Contents

1	Introduction, Purpose and Scope of this Policy .....	4
2	Definitions .....	4
3	Roles and Responsibilities .....	4
4	Reimbursement Rules.....	5
4.1	Congress Reimbursements.....	5
4.2	General Reimbursement: Reimbursements outside ESA congresses .....	5
4.3	Accommodation .....	6
4.3.1	Transportation .....	6
4.3.2	Meals .....	7
4.3.3	Other costs not eligible for reimbursement .....	7
4.3.4	Changes and Cancellations.....	7
4.4	Corporate credit card .....	8
4.4.1	When travelling.....	8
4.4.2	When purchasing supplies.....	8
5	External References.....	8
6	Appendices .....	8

## 1 Introduction, Purpose and Scope of this Policy

This Policy provides guidance to all individuals, excluding Board Members, claiming any type of reimbursement of expenditures incurred during ESA business and activities. This Policy reflects the need to reduce the impact of expense reimbursements on ESA finances.

Specific reimbursement rules are covered in sub-documents and properly referred to.

Individuals pay for their own expenses, through private means or with company credit cards when applicable, and submit a detailed expense report to justify the expenses.

This Policy does not cover:

- Clinical Trial Network reimbursements, Grants and Scholarships
- Trainees participating in the Trainee Exchange Programme
- Mentors and Mentees participating in the Mentorship Programme

## 2 Definitions

A Policy is a statement of intent that helps to guide an organisation and its staff towards achieving its desired goals. A policy describes what needs to be. A policy is different from a standard operation procedure (SOP) or procedure as the policy itself does not describe how a process/ activity must be performed.

## 3 Roles and Responsibilities

It is the **claimants'** responsibility to ensure that:

- All expense reports are accurate and complete with original receipts and invoices.
- Proper business judgment is exercised regarding travel expenses.
- Expenses have been reimbursed.

The **Scientific** department's role is to propose Reimbursement tables for the ESA annual congresses to the ESA Board of Directors for approval.

The **Executive Manager (EM)** proposes the reimbursement scheme for staff at the congress. The ESA **Board of Directors** approves the Reimbursement tables.

Claims by Committee members shall be checked and authorised by **staff members in charge** of the committee. In the case that claims cannot be authorised by the staff members in charge of the committee, the Chair of the Committee shall be informed and will have the possibility to consult the Treasurer of the ESA in order to propose a mediation.

Claims by ESA Team members shall be authorised by the **direct manager**.

Final verification of expenses shall be made by the Finance department before processing payments.

Claims by European Diploma of Anaesthesiology and Intensive Care (**EDAIC**) **volunteers** shall be checked and authorised by the **Examinations department**. In the case that claims cannot be authorised by the Examinations Department, the Chair of the Examinations Committee shall be informed and will have the possibility to consult the Treasurer of the ESA in order to propose a mediation.

## 4 Reimbursement Rules

Reimbursements are divided in 2 categories: congress reimbursements (in this present document the Focus Meeting is included in the term “congress”) and reimbursements outside congresses.

As Council meetings always take place during a congress the reimbursement of Council members are covered in section 4.1 Congress reimbursements.

Expenses are to be recorded in detail in expense claim forms and submitted within a month after the related activity. All claims must be supported by receipts in order for expense payments to be made.

### 4.1 Congress Reimbursements

This section covers reimbursements of expenses incurred during the Euroanaesthesia congress, the Focus Meeting and any other congress the ESA would organise.

The reimbursements for these events are detailed in the Reimbursement tables (FIN\_02\_F1 Reimbursement table template). The expense reimbursement claim form is to be used by Faculty at the congress in this case (FIN\_02\_F3).

The Reimbursement tables includes reimbursements of Speakers, Council members, Staff members, etc.

### 4.2 General Reimbursement: Reimbursements outside ESA congresses

The costs incurred by participants to ESA activities outside congresses are reimbursed.

In general, accommodation, transportation and dinners organised by the ESA Secretariat prevail over individual preferences.

Excess cost incurred beyond pre-authorised expenses will not be reimbursed, unless management determines that the circumstances surrounding the excess cost were outside of the claimant's control or in the case that the reimbursement was previously agreed by the management.

Not abiding the present Policy may result in the non-reimbursement of the expenses and, in certain circumstances, may lead to administrative sanctions.

Reimbursement outside the congress requires the expense form (FIN\_02\_F2) to be filled in.

### 4.3 Accommodation

When necessary, accommodation reimbursement will be provided for all travellers involved in an ESA activity.

The following rules apply:

- The ESA covers **single** room rates. The difference between single and double room must be paid by the traveller.
- The **number of nights** covered by the ESA is defined by the ESA Secretariat and communicated to the travellers prior to the event. In the case that the claimant deems the number of nights insufficient, the request shall be escalated to the Chair of the Committee who will have the possibility to consult the Treasurer of the ESA in order to propose a mediation.

#### 4.3.1 Transportation

When necessary, transportation reimbursement will be provided for all individuals involved in an ESA activity.

As a general principle, the mode of transportation used should be the most economical one: individuals travelling for the ESA should always try to take low fare tickets.

The reimbursement of transportation costs follows the subsequent rules:

- Reimbursement for travel expenses will be made for economy fares only. As far as flights are concerned, the difference between business and economy fare is to be covered by the traveller. As far as trains are concerned, the difference between first class and second class is to be covered by the traveller.
- Additional baggage is to be covered by the traveller.
- Travelling by public transport is preferred but in cases of heavy luggage and outside working hours (between 8 a.m. and 7 p.m.) travelling by **taxi** is allowed.
- Travelling by **private car** is authorised if the travelling time is less than 5 hours. Reimbursement of travelling by private car is according to Belgian law. Taxi costs home-airport-home can be replaced by private car parking costs at airport if less

- expensive than the taxi cost. A traveller using his/her own car is responsible for all vehicle operating costs, insurance, repairs, and maintenance.
- Car parking cost when travelling for an ESA activity by car are covered by the ESA.
  - Rental cars from airport to business meetings involving an ESA activity may be considered after pre-authorisation from EM or Financial department.
  - Taxi service costs not related to ESA activities are not covered by the ESA Secretariat.
  - **General travel insurance** is covered by the ESA Secretariat. Additional insurance on tickets is not covered by ESA.
  - **Intercity** taxi rides are not covered by the ESA Secretariat.
  - **Car washes** are not covered by the ESA Secretariat.
  - **Traffic and parking** violations are not covered by the ESA Secretariat.

#### 4.3.2 Meals

ESA will cover the cost of meals during ESA activities.

Where possible group bookings will be foreseen and organised by the ESA Secretariat.

For individuals, the daily maximum limit (excluding breakfast) is set at **75€**, to be reimbursed at real cost. Room service is allowed if no group dinner bookings have been made.

#### 4.3.3 Other costs not eligible for reimbursement

The following expenses are NOT eligible for reimbursement:

- Pay-Tv, mini-bar and bar
- Lunches or dinners not related to ESA activities
- Expense of a spouse or other family member accompanying a traveller
- Baby-sitting fees (unless prior agreement by the ESA secretariat is received)
- Lost or damaged personal items such as briefcase, etc.
- Sightseeing or personal side trips
- Personal entertainment such as books, magazines, newspapers, hotel room movies, sporting events, etc.
- Insurance on travel tickets is not covered by ESA.
- Valet and laundry services.

#### 4.3.4 Changes and Cancellations

A traveller requesting accommodation or transportation or dinner bookings organised by the ESA is responsible for informing the Secretariat in case any change or cancellation is made

necessary. In case of no-show or last minute cancellation, non-refundable costs based on the price of the reservation will be deducted from reimbursements or benefits granted by the ESA, except in cases of force majeure or under unforeseeable circumstances (supported by documentary evidence).

## **4.4 Corporate credit card**

### **4.4.1 When travelling**

ESA staff with frequent travel will receive an ESA Corporate credit card.

The Executive Manager and the Treasurer of the ESA designate the holders of corporate credit cards.

Only authorised ESA expenses can be paid by credit card (cf. 4.1, 4.2). Non authorised use will be charged back to the credit card holder.

The Credit card statement form (FIN\_02\_F4) is to be returned together with your credit card statement in the timeframe indicated in the form accompanied by the original receipts and invoices.

The credit card statement form has to be **approved** and **signed** by the direct Manager. If the direct Manager considers the items to be of non-essential to ESA activities the items will have to be refunded by the cardholder. This refund can be done by withholding future expense reimbursements.

All purchased items have to be covered with a valid (VAT) receipt.

### **4.4.2 When purchasing supplies**

Please refer to the Purchasing Order Policy (ref. 1\*) when purchasing supplies with a corporate credit card.

## **5 External References**

1\* Purchase Order Policy

## **6 Appendices**

FIN\_02\_F1 Reimbursement Table template

FIN\_02\_F2 ESA/ESA-ACS expense form

FIN\_02\_F3 Expense Reimbursement Claim form

