



## Travel & Expenses Policy

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## DOCUMENT HISTORY

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Nov 17	A Morrison / C Nolan	Review of language and terminology. Updated HMRC rates	2

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## CONSULTATION AND RATIFICATION SCHEDULE

Name of Consultative Body	Date of Approval
Board of Trustees	Nov 2014 (review not submitted for approval in 2017)
Senior Management Team	Dec 2017
Policy Subgroup	Nov 2017
Regional Managers Forum	Nov 2017
New Struan Management Team	Nov 2017

## CROSS REFERENCE TO OTHER POLICIES / STRATEGIES

This policy should be read in conjunction with:	Detail
Policy 1	Procurement Policy & Guidelines
Policy 2	Disciplinary Policy & Procedures
Guidelines	H&S Driver Guidelines

## EQUALITY & PRIVACY IMPACT ASSESSMENTS

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## **1. INTRODUCTION**

This Policy sets out the principles and procedures for claiming and authorising claims for work-related expenditure incurred by Scottish Autism (SA) staff.

The principle of reasonableness underpins the claiming and payment of travel and expenses. Reasonableness cannot be precisely defined but should be considered in the context of the reputation of the organisation and SA's charitable status, as well as in relation to the nature and amount of any expenditure.

SA ensures that all reimbursements of expenses comply with guidance from HM Revenue & Customs (HMRC) rules and regulations.

## **2. KEY PRINCIPLES**

This policy applies to business expenses not otherwise covered by SA's Procurement Policies and Procedures.

Staff are only entitled to claim for the cost of reasonable travel and expenses, wholly and necessarily incurred while carrying out the business activities of SA. Staff claiming mileage expenses must have a current authorised Driver Form and be on the Approved Driver List in advance of claiming. All travelling and expenses claims may be subject to scrutiny by Managers, Directors and external auditors.

It is the duty of all staff to ensure that claims are accurate and completed in line with this Policy.

SA has a duty of care for the health and safety of our staff and the people we support. Due consideration should therefore be given to support plans, risk assessment guidance and Health & Safety Policies & Procedures in relation to all travel.

Staff may only claim for expenses which are recognised by HMRC as a business expense. Staff travelling on business should use the most economical and efficient means of travel available.

Where group expenses are incurred, it is expected that the most senior person will pay.

SA reserves the right to refuse payment in full, or in part, if there is any reason to doubt the validity of a claim. SA retains this right if original receipts cannot be provided for any reason, or if claims are not received within a two month period from the date they were incurred. Any falsification or breach of SA Policy relating to expenses claims may lead to disciplinary action.

## **3. SCOPE**

This policy applies to all employees incurring expenses while carrying out the business of SA.

All claims for travel and expenses must be submitted using the correct SA travel and subsistence expenses forms which can be located on Source. Travel and expenses

claims should be submitted in line with cut off dates for expenses as provided by Payroll, these can also be found on Source. All claims should be submitted within a two month period from the date they were incurred.

In order to satisfy SA and HMRC rules, a clear description of expenditure must be shown on the travel and subsistence claim form to easily determine that the expense incurred is a wholly business related expense. For travel claims this will include the date of travel, the reason for travel, the starting point and destination of any journey.

Supporting receipts (originals not copies) must be attached to all claim forms. Credit card statements are not acceptable as a record of payment.

#### **4. AUTHORISATION OF CLAIMS**

All expenses must be authorised by the employee's Manager and no claimant may authorise their own claim. By authorising transactions, the Manager is confirming that the costs have been incurred necessarily and that there is sufficient supporting documentation, such as a receipt, to back up the claim. It is the Manager's responsibility to ensure that the most cost effective and efficient method of transport is used.

The Chief Executive is responsible for authorising any travel and expenses claims made by a member of the Senior Management Team and Board of Directors. The Chief Executive travel and expenses claims must be authorised by a member of the Board of Directors

The Manager must ensure that the staff member has in place a current authorised Drivers Form prior to authorising any claims for business mileage. The Drivers Form can be located on Source.

Where claims are inaccurate, incomplete, or there is some doubt regarding the appropriateness of a claim, the claim will be returned to the relevant staff member/ Manager for resubmission.

Amended claim forms will not normally be accepted. If changes are required a new form should be completed and authorised in the correct manner.

#### **5. BUSINESS MILEAGE**

To minimise the impact on the environment SA encourages staff to use public transport or to car share. Scottish Autism will pay a passenger allowance in line with HMRC guidelines, per passenger per business mile in order to promote car sharing whenever possible. This is paid to staff who are driving passengers for business purposes only. Passenger(s) must be employees and they must also be travelling on a business journey Staff using their own private car on SA business must seek prior approval from their Manager and ensure that they have a current authorised Drivers Form in place.

It is the responsibility of the employee to ensure that they have adequate insurance in place to cover the use of a motor vehicle for business purposes and also to ensure that the vehicle is roadworthy and has a valid MOT certificate where appropriate.

All business mileage should be claimed on a monthly basis using a Staff Mileage Form which can be located on Source. Claims cannot be made for fuel or associated driving costs. These are deemed to be included in the approved mileage rate.

It is the employee's responsibility to ensure that they are claiming business mileage at the correct rate. Business mileage rates are in line with HMRC guidance and are subject to change at short notice. All current SA rates are published on Source for reference.

In all cases business mileage should be calculated using Google maps and full address details or actual miles travelled where this is less.

Please see Appendix 1 for guidance on calculating business journey mileage.

## **6. AIR TRAVEL**

The most cost effective option should be sought when travelling by air. Procurement processes should be followed when making any booking. All air travel requires to be approved in advance by the relevant Director or Chief Executive.

## **7. ACCOMMODATION**

Staff requiring to stay overnight on SA business must seek approval from their Manager in advance of making any financial commitment. Where available, preferred suppliers as detailed in procurement guidelines should be used for all overnight accommodation.

As a guide, hotel accommodation should be 3-star, or 4-star in more remote, or less secure areas. As the cost of such accommodation varies, no maximum rates of subsistence are laid down. Staff are however expected to exercise reasonable restraint in incurring expenses when on business on behalf of SA, and to provide full documentary evidence of the expenditure in the form of receipts as is possible. Provided these expectations are met, full reimbursement of expenditure necessarily incurred on SA's behalf will usually be made.

See section 8 below for details regarding additional accommodation related subsistence costs.

## **8. SUBSISTENCE EXPENSES**

All staff are reasonably expected to provide themselves with lunch, irrespective of location of work on any given day and whether or not they are visiting the office that day.

Exceptions to the above will only be made with prior Management approval, for example, if a staff member is required to eat differently due to the work activity being undertaken that day (e.g. lunching with a supported individual as part of a support plan), or where a member of staff is away overnight from their home on SA business.

While travelling on a business journey (see appendix 1 for the definition of a business journey), the cost of breakfast or evening meal and one non-alcoholic drink can be claimed where appropriate.

For example:

- Breakfast at a motorway station resulting from an early start
- An evening meal where staying overnight

This will not normally apply where the travel is related to a shift pattern or agreed additional hours; however management discretion may be applied in exceptional circumstances.

In respect of Learning and Development events, lunch will not normally be provided.

In respect of meetings/ events outwith Learning and Development events, e.g. meetings in Head Office, lunch will only be provided where there is a need to cater for people external to the organisation who might reasonably be expected to be catered for.

## **9. ENTERTAINMENT**

All entertainment expenditure must be authorised by the appropriate member of the SMT and in line with procurement guidelines in advance of any commitment being made. Necessary costs of entertaining will be reimbursed on production of receipts.

The following information must be shown on the expenses claim form:

- The name(s) of attendees,
- The organisation which they represent, and
- The purpose of the entertainment

## **10. ACTIVITIES**

Staff must submit receipts for all reasonable, appropriate and prior approved expenses incurred whilst accompanying an individual we support on a social activity. It is expected that such expenses are incurred on an 'out of pocket' basis and all claims should be made on an expenses claim form. It is the Manager's responsibility to ensure that any costs incurred are reasonable and that receipts are included where appropriate prior to providing authorisation.

## **11. OTHER COSTS**

The cost of parking and tolls will only be paid where a receipt is provided and the costs are incurred when carrying out the business of SA.

There may be occasions where a staff member may incur miscellaneous expenses which may validly be reimbursed. These are expected to be low value and non-recurring.

All fines and penalties for road traffic offences are the responsibility of the driver.

## **12. POLICY MONITORING AND REVIEW**

This policy will be reviewed every three years or earlier if required through legislative updates.

## **Appendix 1: Business mileage calculation guidance**

### **Section 1: Workplace definition for business mileage calculation purposes**

#### **Permanent Workplace**

A place at which an employee works is a permanent workplace if he or she attends it regularly for the performance of the duties of the employment. It is usually clear whether or not a place is an employee's permanent workplace (and, therefore, whether a journey to that place is ordinary commuting). However, it is possible for an employee to have more than one permanent workplace at the same time, see HMRC's guidance document for further guidance (a link to HMRC guidance is provided in Section 5 below). The cost of travel to a permanent workplace, i.e. your daily commute, is not claimable.

In some cases a geographical area rather than a single place may be treated as a permanent workplace - see below Section 3 'Working in a geographical area' for further guidance.

#### **Temporary Workplace**

A temporary workplace is somewhere that the employee goes only to perform a task of limited duration or for a temporary purpose. The cost of travel to a temporary workplace is claimable. For the meaning of 'attends regularly', 'temporary workplace', 'limited duration' or 'temporary purpose' see HMRC's guidance document for further information.

Please see Section 5 for a link to HMRC guidance and Section 6 for a flowchart that can be used to assist staff in identifying whether they have more than one permanent workplace.

### **Section 2: Business Journey Calculation Information - General**

**All staff should ensure that they have read Section 1 before calculating mileage claims.**

Mileage can be claimed for 'Business Journeys' only. In the vast majority of cases deciding whether a journey is a business journey is straightforward. For example, travel from the permanent workplace to a temporary workplace is a business journey.

The following is a summary of SA's interpretation of HMRC's guidance in determining business related mileage.

Business journeys can be either:

- Journeys employees have to make in the performance of their duties
- Journeys which employees make to or from a place they have to attend in performance of their duties.

**Note that in all circumstances this excludes ordinary commuting.**

The number of miles that can be claimed in respect of a business journey should be the lower of the distance actually travelled (for example the distance travelled from home if



closer to business journey destination), or the distance that would have been travelled if the journey had started at the employee's permanent workplace. Journeys should not be claimed where the journey is 'substantially the same' as the employees ordinary commuting journey e.g. where travel is from an employee's home to a point between an employee's home and permanent workplace.

### **Section 3: Working in a geographical area**

Where a member of staff does not have an office or fixed location of employment and is not working from home (e.g. Outreach roles), their workplace could be defined as the geographical area in which they work and travel within this area will be reimbursed. In these circumstances the number of miles that can be claimed for the first and last journey of the day/ shift will be the lower of the distance travelled from the employee's home, or the distance that would have been travelled if the journey had started from the employee's local area office (please note that all roles falling under this definition will be assigned an area office for mileage calculation purposes).

For further guidance on the above please refer to HMRC's guidance document (link below in Section 5).

### **Section 4: Additional Hours**

Staff choosing to work additional hours in a different location within their area will not normally be able to claim business mileage. Management discretion may however be used for specific instances of a temporary nature where the request has been driven by business requirements. Note that due to the locality of New Struan and Central Area Services, for these purposes they will be regarded as one area.

### **Section 5: Further information**

For full guidance regarding eligibility to claim business mileage, staff should refer to HMRC's guidance document using the following link:

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/321897/490.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/321897/490.pdf)

Any queries regarding individual employee circumstances should be directed to your HR Business Partner.

## Section 6: Scottish Autism Two places of work flowchart

