



Travel & Expenses Policy

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1 KEY PRINCIPLES

Scottish Autism wants to ensure that personal expenses incurred by staff whilst undertaking the work of the charity are easy to submit and promptly reimbursed. The principles of reasonableness, are they reasonably incurred and do they represent good value, are at the heart of the policy.

It is our aim to continually improve systems, procedures and authorisation routes to ensure prompt and correct payment. Much of the guidance in this policy is required by HM Revenue & Customs (HMRC) rules and regulations.

2 SCOPE

This policy applies to all Scottish Autism employees and Board members reclaiming personal expenses incurred whilst carrying out the work of the charity.

Home working expenses are outwith the scope of personal expense claims. This is defined by HMRC rules. Please follow the Home Working Policy for guidance with these.

3 ALLOWABLE EXPENSES

Staff are entitled to claim for the cost of reasonable travel and expenses, wholly and necessarily incurred while carrying out the business activities of Scottish Autism.

Staff claiming mileage expenses should have a current authorised Drivers' Form and be on the Approved Driver List in advance of claiming.

All travelling and expenses claims will follow a pre-set authorisation route and may be subject to further scrutiny by managers, directors and external auditors.

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

Scottish Autism has a duty of care for the health and safety of its staff and the people it supports. Due consideration should therefore be given to support plans, risk assessment guidance and Health & Safety Policies & Procedures in relation to all travel. This should include the Driving Safely at Work Policy.

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

Where group expenses are incurred, it is usual to expect that the most senior person will pay and then reclaim those expenses.

All claims for travel and expenses should be submitted using the online Expenses Portal (Access Expenses). All claims should be submitted within a three-month period from the date they were incurred.

Supporting receipts (originals not copies) should be attached to the claim when entering these into the Expense Portal. Credit card statements are not usually acceptable as a record of payment.

4 AUTHORISATION OF CLAIMS

The online Expense Portal has a pre-set authorisation route for all expenses; this is usually the staff's line manager. Those authorising expenses should try to do so as quickly as possible to ensure prompt repayment where applicable. The Chief Executive is responsible for authorising any travel and expenses claims made by the Board of Trustees. The Chief Executive's travel and expenses claims must, in turn, be authorised by a member of the Board of Trustees.

The line manager must ensure that the claimant 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 can be returned to the individual making the submission. This claim can then be amended and resubmitted as necessary using the Expense Portal.

5 EXPENSES INCURRED WHILST WITH A SUPPORTED INDIVIDUAL

Where staff incur personal expenses whilst working with a supported individual the key principles set out in section 1 still apply. When required, petty cash can be used to reimburse to ensure immediate repayment but staff can, of course, still use the normal claim processes if that is preferred

6 BUSINESS MILEAGE

To minimise the impact on the environment we encourage staff to use public transport or to car share where at all possible and when it is safe to do so.

Staff using their own car on business must seek prior approval from their line 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.

The online Expense Portal is set up to ensure that business mileage rates are in accordance with both the agreed internal Scottish Autism rates and HMRC guidance. These should not be altered.

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

Scottish Autism will pay a passenger allowance in line with HMRC guidelines.

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

7 SUBSISTENCE EXPENSES (BREAKFAST, LUNCH, DINNER, ETC)

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 approval from your line manager. For example, if someone is required to eat differently due to the work activity being undertaken that day (eg, lunching with a supported individual as part of a support plan) or where a member of staff is away overnight.

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, your line manager can apply discretion in exceptional circumstances.

8 ACCOMMODATION

Staff requiring to stay overnight on business must seek approval from their line manager in advance of making any financial commitment.

Where hotel accommodation is being used, the principles of reasonableness and ensuring best value should be followed. In recognition that the cost of accommodation can vary, no maximum rates of subsistence are laid down. Asking staff to seek approval in advance of expenses being incurred is designed to protect both parties.

9 ENTERTAINMENT OF OTHERS

All entertainment expenditure must be authorised by a director. To ensure that HMRC guidelines are met you should keep a separate note of:

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

10 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 the Chief Executive.

11 OTHER COSTS

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 and parking offences are the responsibility of the driver.

12 POLICY MONITORING & REVIEW

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

DOCUMENT HISTORY

Date	Author/Editor	Summary of Changes	Version No.
Jul 2014	A Taylor/ L Currie		1
Nov 2017	A Morrison / C Nolan	Review of language and terminology. Updated HMRC rates	2
Feb 2021	I White	Update of Policy	3

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CONSULTATION AND RATIFICATION SCHEDULE

Name of Consultative Body	Date of Approval
Board of Trustees	N/A
Senior Leadership Team	24 th June 2021
Policy Group	26 th March 2021

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
Policy 3	Home Working Policy
Policy 4	Driving Safely at Work Policy
Guidelines	H&S Driver Guidelines

EQUALITY & PRIVACY IMPACT ASSESSMENTS

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KEYWORDS

Travel, expenses, mileage, rate