

Expenses Policy & Procedure

The primary purpose of travel and subsistence allowances is to reimburse the necessary extra costs of meals, accommodation and travel arising as a result of official duties away from home.

Business expenses that may arise, such as the cost of fax or mobile phone calls may be reimbursed with certificated proof of expenditure as 'other expenses'.

SCHA must ensure that there are effective internal control arrangements in place to provide that only the rates and allowances listed in the sections below are paid. All expenditure on travelling and other allowances should be capable of justification by reference to this guidance and irregular payments are open to be challenged by internal and external auditors.

As part of this policy and procedure, it is also necessary as part of any contract with SCHA to agree a base from which travel expenses will be authorised.

This policy applies to Trustees, staff and project workers on a paid or voluntary basis.

Travel Procedures

1. General Conditions

- a) Travel, subsistence and mileage claims must be submitted on an official claim form.
- b) All claims must relate to journeys and expenses incurred necessarily on official SCHA business.
- c) Staff/volunteers/Board members should use public transport wherever possible,
- d) Any international travel must be approved in advance by the Chair of the Board. Where limits for claims are applied to commissioned staff, this will be notified in writing.

2. Procedure for Travel Claim Submission

- a) Drivers claiming mileage must complete travel claim forms.
- b) Any claims for other travel expenses, such as travel by train, bus, car parking or mobile phone expenses, must be supported by tickets, receipts or documentation, which must be attached to the claim form.
- c) Expenses forms should be completed monthly or by any other arrangement with the board and be submitted by the last Friday of any month. Claims should be made where possible within three months from the date of expenditure.

3. Mileage

- a) Staff/Volunteers/Board members who travel to meetings can claim the full cost of travel from base to destination, even if they happen to live nearer the destination than base.

- b) The cost of journeys or parts of journeys between home and base is not allowable.

4. Mileage Reimbursement rates

The reimbursement rates for mileage for standard users are shown below, and are as per current UK HM Revenue & Customs guidance:

Type of Vehicle	Up to 100 miles	Above 100 miles
Cars and vans	45p	0.13p (or £26.50 per day)
Motorcycles	24p	24p
Bikes	20p	20p

5. Public Transport Costs

- a) Reimbursed for fares will be made in full on production of receipts, or to agreed limit within contract where applicable.
- b) All employees/volunteers/Board members must take the fullest possible advantage of any available cheap fare, and are therefore requested to book journeys in advance.
- c) Train, bus, boats and coach - the costs of an ordinary fare at standard class will be reimbursed for fares in full on production of receipts.
- d) Taxis - the use of taxis should be limited where possible. If feasible public transport should be used.
- e) The costs of a flight and any airport taxes shall be met provided this is agreed in advance with the Chair.

Subsistence Procedures

6. Subsistence

Subsistence can be claimed if on official business for more than five hours. This does not include attendance at meetings/courses where meals and/or accommodation are provided free of charge or included as part of a charge.

7. Meals

- a) Whilst away on business an allowance of up to £8 for lunch and £18 for an evening meal is allowed. All receipts must be produced when employees/volunteers/Board members claim for these meals.

- b) In addition to the above, up to £5 per day can be claimed for incidental expenses (eg tea, coffee) where you have actually spent the money while on a business trip– again, receipts must be produced as evidence when claiming for these.
- c) If meals with individuals or groups are to be claimed, then these must be approved in advance.

8. Overnight stays in Hotels, Guest Houses and Commercial Accommodation: Short term Temporary Absence Travel costs

- a) Reasonable travel costs between the hotel and temporary places of work will be reimbursed in full as per the previous guidance.
- b) All overnight accommodation should be booked & approved, in advance, by the Chair, or project manager, as appropriate. In exceptional cases, and where there is an emergency need for an overnight stay, the Chair or project manager should be informed where possible, and the following limits are set:

Overnight in a hotel, guesthouse or other commercial accommodation will be reimbursed as follows:

- a) The actual, receipted cost of bed and breakfast up to a normal maximum limit of £95 in London postal area and £75 elsewhere in the UK.
- b) Short overnight periods with friends or relatives or in a caravan or other non-commercial accommodation whilst on business a £10 (bottle of wine) agreement (as per Equity guidelines) for your hosts can be claimed per night.

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