

## **Business Travel and Subsistence Policy**



### **Our values**

- **Integrity**
- **Commitment**
- **Accountability**
- **Pride in what we do**
- **Listening and engaging**
- **Creativity and learning**

## Contents

1. Purpose	3
2. Guiding principles	3
3. Monitoring and review	4
4. Further guidance	4
5. Information required when making claims	5
6. Receipts	5
7. Compliance	6
8. Business travel	6
8.1 Travel between home and SSSC office	6
8.2 Travel between home and other locations	
8.3 Travel to SSSC office after a business visit	7
9. Travel using public transport	7
9.1 Rail and air travel	7
9.2 Public transport and taxis	7
10. Travel using own transport	7
11. Subsistence	8
12. Incidental expenses and expenses incurred on behalf of others	8
13. Overseas travel – employees	9
14. Undertaking personal travel while on SSSC business	9
15. Approver responsibilities	9

**Appendix A - Example of mileage claim for business visit**

**Appendix B - Schedule of rates**

**Appendix C - Receipts process**

**Appendix D - Expense claim flow chart**

## **1. Purpose**

As a publicly funded body, we have a duty to make sure that we manage, allocate and use public funds appropriately. It is vital that we manage and monitor any costs incurred as a result of carrying out official business for the SSSC. It is essential that we comply with taxation rules and other statutory obligations.

This policy sets out guiding principles that apply to all claims made to the SSSC for reimbursement of travel and subsistence incurred while on approved, official business for the organisation. This includes employees, Council Members, sub-committee members, external assessors and verifiers. It provides clarity around costs that can and cannot be incurred, claimed and/or reimbursed by the SSSC.

We will investigate any intentional breach or disregard of this policy under our disciplinary procedure or relevant code of conduct if appropriate. It is not defensible for any claimant or approver to argue that they are unaware of the terms of this policy and if further clarification is required on any part of the policy you should discuss first with the appropriate authoriser for clarification before a claim is submitted and/or approved.

## **2. Guiding principles**

You must follow the guiding principles at all times.

- All expenditure must be the result of legitimate SSSC business related requirements. For example, going to a location for a legitimate business reason; not for the claimant's convenience.
- You can only claim expenses incurred as a result of carrying out SSSC business that prevents the claimant operating in the normal way. For example, due to very early travel times the claimant is prevented from having breakfast in the usual way.
- Claimants and approvers have a duty to apply the policy reasonably without incurring financial gain but taking into account a common sense and pragmatic approach to achieve the most suitable, time efficient and cost effective travel and subsistence options.
- You cannot make claims before incurring the expenditure.
- Reimbursement is for actual cost incurred only. Claims cannot exceed the actual expenditure. The schedule of rates show the maximum amounts allowed, they are not allowances and only actual spend should be claimed.
- Any claims over the maximum amounts should only be made in exceptional circumstances with a reason provided in the description of the claim.
- All claims must be receipted and claimants must provide full and accurate descriptions when submitting claims in line with this policy and any supplementary guidance.
- SSSC employees and sub-committee members must book accommodation and all types of travel in advance through the Business Support Team. Claimants

should only claim through Pulse or expense claim forms if the travel and accommodation was required at short notice.

- Sub-committee members should contact the Corporate Governance and Hearings Department for all travel and subsistence claims related matters.
- Council Members should use Pulse to make monthly claims for travel and subsistence incurred as part their official business for the SSSC in line with this policy.
- Assessors and verifiers should contact the Learning and Development Team for all travel and subsistence requirements.
- For all journeys claimants must consider the most practical and cost effective method of travel and use public transport where possible. SSSC business mileage allowances are in the schedule of rates at Appendix B. If practical and appropriate use shared transport when more than one person is travelling to a location.
- **For employees only** – Submit claims monthly and no later than three months after the date incurred. Claims submitted after three months must be authorised by the relevant Executive Management Team member. A late claim may result in no payment.

### **3. Monitoring and review**

All claims are audited and monitored in line with thorough internal procedures. Claimants are reminded that at any time they may be asked to make available details of expenditure claimed for scrutiny by the auditors. Where expenses have been paid which should not have been paid, then these will be recovered in the following pay period or off set against the next claim in the case of sub-committee members, assessors and verifiers. The circumstances of the situation will be investigated and the disciplinary procedure or fraud response plan may be initiated.

### **4. Further guidance**

Further guidance is available in the appendices to this policy and for employees and Council Members in technical and supplementary guidance on our intranet and Basecamp.

This information is available to sub-committee members, assessors and verifiers in hard copy where applicable.

These provide more detailed information about acceptable expenditure, payroll deadlines and how to submit claims for reimbursement. It is compulsory to follow these guides and appendices and all claimants and approvers have a responsibility to familiarise themselves with this guidance before submitting or approving expenses under the terms of this policy.

### **5. Information required when making claims**

Guidance for employees and Council Members is on our intranet and Basecamp. A hard copy is available for sub-committee members, assessors and verifiers.

Whether making a claim via Pulse or by form, the following information is required.

- The date and the type of expenditure incurred, for example business mileage, lunch, rail travel, must be accurate and match receipts submitted to support the claim.
- The purpose of the expenditure, for example taking a witness statement in Kirkcaldy, attending a meeting about our Codes of Practice with Aberdeen City Council, attending Excel training session in Edinburgh.
- The amount of the claim.
- Whether or not a receipt is available and if not, with the exception of business mileage, a reason why it is not available.

### **For public transport claims**

- Start and destination points, for example for rail fares, departure, destination and return stations.
- If the claim is for a lesser of amount on the receipt

### **For all mileage claims**

- Details of the initial starting point, places visited and return point must be detailed enough to be clearly identifiable. More detail than Dundee to Glasgow and return is required, for example Compass House, Dundee to SECC, Glasgow and return or DD1 4NY to G3 8YW and return. The claimant must state if there is a return journey, otherwise the approver will approve only a single journey.
- The number of miles claimed.
- The names of any passengers you are claiming passenger mileage for.
- If the claim is for a lesser amount.

### **For meal subsistence**

- The start and end times of your absence from Compass/Quadrant House.
- Where the maximum subsistence rate has been exceeded and the reason why.
- See Appendix B for current rates.

## **6. Receipts**

Claimants are responsible for making sure correct information is submitted and supported with receipts. Please see Appendix C.

Claimants must itemise receipts for all expenses, except mileage, and tick the receipt checkbox if using Pulse. If a receipt is unavailable the claimant must give a reason in the description of the claim for the approver to make a decision. Approvers must reject claims without receipts or inadequate.

## **7. Compliance**

Frequent claiming and approval of expenses not supported by receipts will attract compliance review attention.

We investigate discrepancies between claims and receipts, for example different dates, amounts or receipts marked as available but not submitted. When expenses are paid and we find they should not have been, we will recover the money through your next pay. Any tampering with receipts, for example removing dates, defacing or obscuring information or adding content will be considered fraudulent activity and dealt with under the appropriate SSSC policy, for example Fraud Response Plan or Disciplinary Procedure or relevant code of conduct. Fraudulent activity may lead to a criminal investigation.

The receipt submission guidance is available on our intranet or from the Business Support Team.

## **8. Business travel**

For travel claims, the base for all SSSC employees is Compass House, 11 Riverside Drive, Dundee, DD1 4NY.

Home is base for lay assessors and verifiers, Council Members and sub-committee members.

### **a. Travel between home and SSSC offices**

With the exception of **claimants** whose base is their home, any claims from home to our offices in Dundee are **not** normally accepted.

In exceptional circumstances, when **employees** are called out to attend work at our offices **outside** normal working hours they may be entitled to claim for the cost of transport between home and office. This is taxable income and tax is deducted before payment. Please contact the Human Resources Team before claiming.

### **b. Travel between home and other locations**

If authorised to make visits on legitimate SSSC business before going to our offices or going home, reimbursement of travel is based on the lesser amount from one of the following.

- The actual distance travelled.
- The return distance between our offices and the business visit.

The lesser amount calculation also applies to all forms of transport, for example if an employee lives in Montrose and travels by rail to a meeting in Edinburgh, they will only be entitled to claim the cost of (or have purchased for them) return rail tickets from Dundee to Edinburgh. The element of the journey starting at Montrose and ending in Dundee is the employee's normal commute and is therefore a private journey.

### **c. Travel to SSSC Offices after a business visit**

The intention of the Business Travel and Subsistence Policy is to reimburse employees for business related expenditure that is additional to what the employee would normally incur when carrying out their duties.

Where an employee travels to our offices after a business visit in the same way that they would normally travel to work, we regard this as home to office travel and will not reimburse.

Appendix A gives other examples of the lesser amount calculation for business visits.

## **9. Travel using public transport**

### **9.1 Rail and air travel**

- For employees and sub-committee members this must be booked in advance by emailing [businesssupport@sssc.uk.com](mailto:businesssupport@sssc.uk.com).
- Council Members should claim reimbursement of expenditure incurred through Pulse.
- Assessors and verifiers should contact the Learning and Development Team to book public transport.

We will only reimburse claims for rail tickets from home to a business visit where they meet the lesser amount rule. Expense claims for reimbursement of the cost of rail tickets should only be made when rail travel was required at short notice.

### **9.2 Public transport and taxis**

All staff including Council Members, sub-committee members, assessors and verifiers should use public transport such as buses, trams and metro services when possible. Taxis can be used if there is no public transport available for example, late at night or when it is unreasonable or unsafe to be expected to use public transport or it is a more efficient method of travel due to a number of individuals on authorised SSSC business travelling together.

## **10. Travel using own transport**

Mileage allowances for using a private vehicle for travelling on SSSC business are outlined in the schedule of rates at Appendix B. Claimants must meet the other conditions of this policy.

To claim mileage for passengers they must be employees of the SSSC and or Care Inspectorate, sub-committee or Council Members, lay assessors or verifiers or board members of the Care Inspectorate. You must give the passenger's names in the description of the claim and mileage should only be claimed for parts of the journey the passengers were present.

Claimants authorised to use their own vehicle for business purposes are entitled to claim for car parking or bridge tolls reasonably incurred while on official business. These must be receipted where possible.

Before driving on SSSC business you must comply with the process for verification of driving licence and insurance documents. Original insurance documents must be submitted to the Business Support Team confirming that you are insured to drive for business purposes.

## 11. Subsistence

Only **necessarily incurred additional expenditure** as a result of being away from the normal place of work for over four hours over a typical mealtime period will be reimbursed. Subsistence allowances for breakfast, lunch and dinner should only be claimed where they are not being provided at the destination. There is no automatic entitlement to claim subsistence simply because the claimant was absent from their normal base during a meal break. For example, while away from their normal base over lunch time they should make arrangements to take lunch with them or purchase it in the usual way. In the case of the 10 hour combined rate for lunch and dinner where either meal has been provided at the destination, this rate should be reduced accordingly (for example, if lunch has been provided then dinner can be claimed up to £16). Expenditure on alcohol will not be reimbursed.

The schedule of rates in Appendix B shows maximum reimbursement amounts which are restricted to reasonable additional expense which would normally be incurred. The subsistence rates are not intended to cover the full cost of meals, but to cover the additional expense incurred as a result of having to purchase them at greater expense due to being away from the normal base.

## 12. Incidental expenses and expenses incurred on behalf of others

Reimbursement may be claimed for reasonable expenses necessarily incurred during business travel, for example purchasing WIFI on the train to use for work purposes, photocopying at a hotel, non-alcoholic drinks while travelling on a train for long journeys. It also covers the cost of teas/coffees during a meeting held out with our offices, providing the expenditure is receipted. Incidental expenses **do not** include newspapers, magazines or snacks. All incidental expenses must be made clear on your claim form why they were necessary and they must be receipted.

If you incur expenses on behalf of another individual authorised to carry out SSSC business, or a Care Inspectorate employee or board member then you must make this clear in the description of your claim including their name and what the expenditure was for.

For employees and Council Members claiming through Pulse, go to **other expenses: please specify** and clearly describe the nature of the expenditure in the description field.

## 13. Overseas travel

All travel outside the UK must first be authorised by the SSSC's Resources Committee.

Travelling outside the UK may require additional considerations in relation to travel and subsistence as well as other Human Resources policies. It is essential that the Business Support Team is informed of any intention to travel overseas at the earliest possible opportunity after approval by the Resources Committee.

All travel and accommodation must be booked through the Business Support Team who can research and prebook a number of transport and accommodation options.

We recognise that the cost of living in other parts of the world varies from that of the UK. MH Revenues and Customs (HMRC) provide benchmark scale rates for all major countries including separate rates for major cities. These are revised on a regular basis and are available in the link provided in Appendix B. Where HMRC quote a benchmark figure for breakfast, lunch or dinner for the destination you are travelling to, these rates will apply. Where there is no rate, or where the expenditure incurred is for another allowable expense, the UK rates will apply.

All employees travelling overseas must use travel insurance arranged by the SSSC. General guidance on overseas travel and overseas travel insurance is available on the intranet within the Business Travel and Subsistence Policy section.

#### **14. Undertaking personal travel when on SSSC business**

When travelling on official business, employees may wish to extend their trip for personal purposes. In these circumstances any personal expenditure cannot be claimed under this policy. Line manager approval must be given before a trip is extended for personal purposes.

#### **15. Approver responsibilities**

Approvers have significant responsibility when approving claims to make sure they are genuine, legitimate and comply with this policy. They also have the responsibility to make sure descriptions are complete and that all expenditure is justifiable and in the interests of the SSSC, taking into account best use of time against expenditure.

Claims should not be approved automatically and approvers should reject claims and send them back to claimants for amendment and resubmission where there is any uncertainty about what is being claimed or regarding the legitimacy of what is being claimed.

In the case of employees, line managers should make sure that all claims are processed in line with payroll deadlines and where a manager is scheduled to be out of the office around approval deadlines they should nominate a colleague who is the same level as them or above them in the organisational hierarchy as a substitute on Pulse to approve claims on their behalf. Full details of how to do this are available on the intranet.

**Further information about this policy and any assistance required in implementing is available from the:**

- **Corporate Governance and Hearings Department for sub-committee members**
- **Learning and Development Team for assessors and verifiers**
- **Human Resources and Business Support Teams for employees and Council Members.**