



## Travel Expenses Policy

### Foreword

The Office of the Scottish Charity Regulator (OSCR), The Scottish Arts Council and HM Revenue and Customs require that all expenses claims are **appropriate, scrutinised** and **supported by receipts** containing full details of the expenditure. In light of this, we have compiled the following guidelines.

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## 1. Introduction

### 1.1 Background

These expenses guidelines detail the expenses policy that must be adhered to when reclaiming expenses from the TMSA. Directors, Staff and Volunteers are expected to adhere to these guidelines and behave with honesty and integrity when making expenses claims.

### 1.2 General principles:

Expenses claims represent a significant annual cost to the TMSA.

Whilst we would like to see an increase in the use of phone or email to conduct the business of the TMSA, face to face meetings are required as part of the memoranda and articles of the organisation, which will inevitably result in travel reimbursements. However, we would ask anyone making an expenses claim to the TMSA to bear in mind that we are a charity with limited resources and that they should only claim for 'reasonable' expenditure.

Wherever possible, it is expected that claimants will endeavour to conduct the business of the TMSA via email or telephone in the first instance. If the item of business can satisfactorily be conducted by another member of the TMSA within closer geographical proximity, this should always be the second preferred option. It is expected that claimants will assess these criteria before incurring travel expenditure.

Travel remains a significant cost to the TMSA. There are, particularly for longer journeys, potentially considerable savings to be made from pre-booking train, bus and airline tickets. It is often more cost effective to purchase pre-booked tickets than to use private transport. If private transport is used, ideal practice would involve sharing rides with people from the same area or picking others up en route.

Fully flexible fares purchased on the day of travel represent particularly bad value for the TMSA and the TMSA aim to minimise this. Much of the business we conduct is planned well in advance and the use of pre-booked travel should, over a year, result in significant savings.

Claimants should always bear in mind that the TMSA is funded from a number of separate funding streams. As a result, the business of the TMSA can be split into the following departments based on the sources of funding:

- 0 – Core work of the TMSA
- 1 – Self Generated
- 2 – Information Projects
- 3 – Development Work
- 4 – Organisational Change
- 5 – Young Trad Tour
- 6 – Education Projects
- 7 – Conferences

We would appreciate it if claimants would submit a separate claim form for each department. Most of the travel expenses claims incurred by TMSA Board members will fall under Department 1 (as our governance costs are expected to be met from the TMSA own pocket).

If you have incurred an expense which you feel falls under more than one department, please split that expense appropriately across two separate claim forms. Only one copy of the receipt is required if both expenses claim forms are submitted at the same time.

If you are in any doubt about how to fill in the expenses claim form, or about which department is appropriate for your claim form, the advice of the Treasurer or TMSA National Office should be sought in advance.

### 1.3 Receipts

Claimants are expected to retain and submit evidence to support the expense claim. This might include the ticket or a photocopy of the ticket used, an e-booking document or a till receipt.

Expenses claims made to the TMSA without appropriate evidence will not be reimbursed. If you are unsure of the validity of your evidence, the advice of the Treasurer or TMSA National Office should be sought in advance.

### 1.4 Authorisation

Claims should be entered on the TMSA approved claim form identifying which meeting, event etc. a particular claim applies to. Please do not combine several journeys as one item of expenditure, as the travel may relate to several different events.

As much detail as possible about the item of expenditure should be entered – e.g. if you are claiming for a round trip in your own transport please enter two single journeys as two separate entries on the form. Please do not simply give your point of origin and destination – you will need to make it clear FOR WHAT PURPOSE the expenditure was incurred. This is extremely important, so that the expenditure can be allocated accurately to the appropriate accounting department.

Claim forms should be returned to the TMSA National Office as soon as possible **after** the expense has been incurred and certainly no later than **one month** after the event. Claims received after this interval will not be accepted. Only in exceptional circumstances will expenses be covered before the expense has occurred and must be authorised by the Treasurer in every instance.

All expenses claims up to and including £20 will be checked by the member of staff responsible for processing expenses claims and their line manager to ensure that they comply with this guidance.

Where an item is claimed over the value of £20 or may be deemed to fall out with the terms of the expenses policy, the responsible manager will forward the form to the Treasurer for consideration.

### 1.5 Advice and assistance

Any queries on particular claims should be directed to the member of staff responsible for processing expenses claims at TMSA National Office in the first instance. Alternatively, queries may be directed to the Treasurer. Where a claimant is uncertain if a claim is acceptable, assistance should be sought ***before the cost is incurred.***

## 2 Expenses types

### 2.1 Air travel

All air fares should be pre-booked to ensure the cheapest fare possible is obtained. On most occasions, this will mean booking with a budget airline (e.g. Easy Jet, Ryanair, BMI Baby). However, it is worth looking at other airlines, as budget airlines are not always the cheapest option.

### 2.2 Rail travel

Rail travel reimbursements will be offered at standard class. Claimants should make every effort to acquire the cheapest possible fare for their route. As information about TMSA Committee Meetings is made available at the start of each calendar year, it is expected that, wherever possible, claimants will pre-book rail tickets in order to obtain the cheapest fare.

### **2.3 Accommodation**

Most TMSA meetings are timed to allow people to get to and from meetings in a single day. Therefore, the entitlement to claim accommodation should be limited to situations when it is impractical to do otherwise. All claims for accommodation must be authorised **in advance** by the Treasurer.

Given that the TMSA budget for accommodation is minimal, it is expected that wherever possible, claimants will endeavour to stay with family, friends or other members of the TMSA and will only resort to paid accommodation when all other options have been exhausted.

### **2.4 Car mileage**

A car may be used on TMSA business when this form of transport can be shown to be the overall cheapest or most practical means of travel. Car mileage will be reimbursed according to the TMSA-approved rate (currently 16p per mile). Claimants are expected to travel by public transport where possible, unless they can show that travel by car (including parking) is the cheaper option - such as in the case of car sharing.

When more than one person is travelling in the car on approved TMSA business, the names of all of the people travelling in the car should be stated on the claim form. This will allow the TMSA to build up a more comprehensive picture of travel expenditure.

### **2.5 Parking**

The TMSA will reimburse parking fees incurred on approved TMSA travel where the cost of travel including the amount claimed for mileage is less than other forms of travel or where the car is the only practical means of travel.

### **2.6 Taxis**

Claimants will be asked to confirm with the Treasurer that use of a taxi is the cheapest or most appropriate means of conducting approved TMSA business.

### **2.7 Hire Car**

The TMSA has an agreement with Arnold Clark for the provision of hire cars at a reduced rate. Hiring a car is usually only the cheapest option when car sharing or transporting large loads. Contact the TMSA National Office for further details of this deal.

Please ensure, when booking a car from Arnold Clark, that you are booking a vehicle from the cheapest hire band (band 1). Arnold Clark is obliged to give you the cheapest rate if you do this, even when they don't have a band 1 car and must substitute a higher band vehicle. If you are given a higher band vehicle, always ensure with a member of Arnold Clark staff, that you are only being charged for a band 1 vehicle. If in doubt, check the Arnold Clark website for details of the cars in each band before arranging the hire.

[Provision could be made for all car hire to be done via National Office – what does the committee think?]

### **2.8 Subsistence**

Meetings held by the TMSA will have lunch provided so a claim for subsistence will not normally arise. TMSA staff that are away from their normal base of operation may be allowed to claim for basic subsistence costs. Where a claimant is uncertain if a claim is acceptable, assistance should be sought from the Treasurer.

## **2.9 Cancellations.**

Where a claimant incurs a cost from pre-booking a ticket to attend a meeting and, for a legitimate reason has to cancel their attendance (on the grounds of ill health or the other party cancelling the meeting) they will be entitled to enter a claim to have the actual cost incurred repaid. This should be accompanied by a letter outlining the reason for cancellation. The Treasurer will need to be satisfied that the cancellation was reasonable. Obviously, if there is the opportunity to obtain a refund of the pre-booked ticket from the vendor, it will be expected that the claimant will do so.

## **2.10 All other expenditure not covered in preceding sections.**

The TMSA will not normally pay for other volunteer expenses incurred unless the item of expenditure is agreed in advance by the Treasurer.