

## **EXPENSES POLICY**

### **1 INTRODUCTION**

- It is Scouting Ireland's policy to reimburse employees and volunteers for allowable expenses incurred whilst on Scouting Ireland business, providing those expenses are incurred in line with the expenses policy.
- Expense claims should be completed in a timely manner and ideally be submitted on a monthly basis. The maximum time within which they can be claimed is 3 months following the date of the expense.
- Before any expense is incurred the approval of the relevant budget holder must be received.
- Before any expense is incurred employees and volunteers must give consideration to the most cost effective method of incurring that expense. They should also consider whether the expenditure represents 'value for money' for Scouting Ireland. For example in respect of the costs of travel, accommodation etc. the claimant should try to minimise the expense to the Scouting Ireland by careful pre-planning (i.e. sharing of transportation; using trains instead of driving where possible).

### **2 ADMINISTRATION**

- Authorised expense claims are processed by the Head Office Finance Department on a weekly basis via BACS payments into the claimant's bank account. **NO** other method is permitted for the reimbursement of expenses. **NO** claim should be submitted to the Finance Department unless appropriately authorised.
- Expenses claims must be made on the Scouting Ireland expense claim form, as attached in Appendix A of this document.
  - **ALL** items of expenditure must be supported by a valid original VAT receipt. In exceptional cases where a receipt is not available evidence of the expense must be provided e.g. a copy of credit card statement which also must be signed by the person authorising the expense claim, as evidence that they accept the claim
  - Where expenses are incurred in a foreign currency the amounts incurred should be translated using the exchange rate that was in force on the date of the transaction or when the currency was purchased. Evidence of the exchange rate used (e.g. a copy of credit card statement or currency purchase receipt should also be attached)
- Once complete expense forms must be signed by the claimant confirming that the expenses have been incurred whilst on Scouting Ireland business. They must then be authorised by an appropriate person and then checked by an appropriate Finance Department employee and signed as evidence of that review.

### **3 TRAVEL EXPENSES**

Scouting Ireland will only refund the equivalent of the cheapest form of transport that would have achieved the purpose of the journey.

#### **3.1 Travel in Private Car**

- Mileage will be reimbursed at permitted rates as outlined below in line with the following rules:

- Mileage claims are not permitted for journeys between an employees home and normal place of work;
- For other mileage claims the distance claimed should be based on number of miles from the employees home or permanent place of work, whichever is the lower
- Claims may be submitted in either Miles or Kilometres – using the rates outlined in the schedule below.
- Mileage claims should be supported by a completed mileage log, detailing journey made and purpose. In addition, the log should include the cumulative number of miles (or kilometres) travelled so that the correct rate is applied to the claim. In Northern Ireland, Mileage logs must have an adequate level of fuel receipts attached to satisfy HMRC requirements
- Scouting Ireland will not reimburse parking fines, congestion charge fines or fines for other motor relating offences.
- Toll charges may be claimed but not for journeys from home to normal place of work.
- For Employees; the car must be covered for business insurance prior to making any journeys that are not to and from normal place of work, this is at the employee's expense.

The National Treasurer will review expense allowances periodically.

Schedule of Mileage Rates

	<b>Employees ROI</b>	<b>Employees NI</b>	<b>Volunteers ROI</b>	<b>Volunteers NI</b>
Upto 4,000 Miles*	70cent per mile	56pence per mile	30cent per mile	24pence per mile
4,001 Miles and Over	40cent per mile	32pence per mile	30cent per mile	24pence per mile
Motorbike	30cent per mile	24pence per mile	22cent per mile	17 ½ pence per mile

Alterative Schedule of Rates (PER KILOMETRE)

	<b>Employees ROI</b>	<b>Employees NI</b>	<b>Volunteers ROI</b>	<b>Volunteers NI</b>
Upto 6,437 Km's*	43.50cent per km	34.80pence per km	18.64cent per km	14.91pence per km
6,438 Km's and Over	24.86cent per km	19.88pence per km	18.64cent per km	14.91pence per km
Motorbike	18.64cent per km	14.91pence per km	13.67cent per km	10.87 pence per km

A minimum of 5 miles (8 Kilometres) must be travelled to constitute a valid journey.

\*Mileage Year is from 1 October to 30 September.

Where possible Car Pooling and Public Transport should be used to reduce the total expenses incurred by Scouting Ireland.

**3.2 Travel by Taxi**

- The use of a company car, privately owned car or other cheaper forms of public transport e.g. courtesy bus should be used wherever possible. However it is recognised that in certain circumstances a taxi may be required
- An official receipt should be obtained from the driver and attached as evidence to the expense claim.

### **3.3 Air Travel**

- Wherever possible air travel should be booked in advance in order to obtain the best possible price. All Air Travel should be booked through Head Office.
- Travel should be in tourist / economy or equivalent class
- Upgrades may only be made if there is no additional cost

### **3.4 Rail Travel**

- Wherever possible rail travel should be booked in advance in order to obtain the best possible price
- Travel should be in standard or equivalent class.

## **4 ACCOMMODATION AND SUBSISTENCE**

### **4.1 Hotel Accommodation**

- Value for money should be a key consideration when selecting overnight accommodation.
- Overnight allowances are not paid when 'scout' accommodation is available.
- The maximum overnight allowance payable (including breakfast) is €75
- Dinner Allowances when staying overnight is subject to a maximum of €17.50
- We accept that on occasions that this rate may be exceeded. Such cases should be 'one offs' and should be approved by the National Treasurer in advance and the reason for the additional cost clearly highlighted on the completed expense form.

### **4.2 Personal Incidental & Miscellaneous Expenses**

- Lunch Allowances of up to a maximum of €5.50 may be claimed subject to the conditions below.
- Lunch or meal expenses should not be claimed unless the staff is outside of the city/town in which they work with the exception of the CEO who may be meeting with a person who is not a staff member of Scouting Ireland.
- In any case where lunches or other items are paid by a person other than the staff member, no claim for standard rates should be made. Any such claim is a duplicate expense claim and will be considered fraudulent.
- Phone Costs will only be paid on the basis of itemised phone bills or based on a list of phone calls (listing date, time, purpose and phone number call made from.)
- Any activities carried out in an employee on a Voluntary basis will be subject to the expense rates applicable to Volunteers.
- Staff Entertaining / Christmas parties etc – should be agreed in advance with the National Secretary and National Treasurer.
- Training courses / CPD should not be claimed via Personal Expense Claims. Training Course should be agreed in advance with one's line manager and an authorised purchase order raised.
- Sundry items e.g. postage, stationary, parking charges (not penalties), under £50 / €50. All other items should be agreed with your line manager prior to any commitment taking place and normally should be committed via the Purchasing Policy of Scouting Ireland (i.e. by raising an appropriately approved Purchase Order).

## **5 EXCEPTIONS**

In rare situations where difficulties arise in respect of expenses or the nature of documentation available the National Treasurer, on the recommendation of the CEO, may approve the payment of expenditure in the following situations:

- Receipts are not provided due to loss or other special circumstances
- Rates exceed the authorised amounts
- Expenses for lunches or other ordinarily non-recoverable expenses.

## **6      ADVANCES**

Where due to the extent of the expenses to be incurred a member of staff requires an advance of expenses the chief executive may authorise an advance which must be repaid or cleared through an expense claim within 3 weeks of the event or activity the expenses were advanced for.