

Business Travel and Subsistence Policy

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1. Introduction

Purpose

As a publicly funded body, the SSSC (Scottish Social Services Council) has a duty to make sure that public funds are managed, allocated and used appropriately. We must manage and monitor any costs incurred when carrying out official business for the SSSC and 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 whilst on approved, official business for the organisation. This includes employees, Council Members, Committee members, external assessors and verifiers as well as external people supporting our quality assurance and qualifications approval work. It also applies to witnesses, representatives, supporters and interpreters. It provides clarity around costs that can and cannot be incurred, claimed and/or reimbursed by the SSSC.

We will investigate any wilful disregard or intentional breach of this policy and, if appropriate, deal with this under the SSSC's Disciplinary Procedure or relevant code of conduct. Any claimant or approver cannot argue that they were unaware of the terms of this policy. If you require further clarification on any part of the policy you should discuss this first with the appropriate authoriser for clarification before a claim is submitted and/or approved.

Scope

This policy applies to all permanent and temporary employees, Council Members, Committee members, external assessors, verifiers and external people supporting our quality assurance and qualifications approval work. This policy does not apply to social service employers or social work students.

Data protection

We will process any personal data collected in relation to this policy in line with our Data Protection Policy and will record only the personal information required and keep the information only for as long as necessary.

Monitor and review

Human Resources and the Partnership Forum are responsible for monitoring this policy to make sure that we are fairly and consistently applying it and that we meet the stated principles and values. We will review this policy on a three yearly basis (or earlier if legislation and/or HMRC (HM Revenues and Customs) advice changes). We will make appropriate amendments in consultation with the Partnership Forum. We will outline minor amendments in the change log and update the version control. Where there are major changes, we will consult more widely and follow the consultation cycle – Equality Impact Assessment, Operational Management Team, Partnership Forum, Executive Management Team and Council.

2. Principles

Guiding Principles

The following principles apply to this policy.

- All expenditure must be the result of a legitimate business requirement and must be incurred, exclusively and necessarily during SSSC business eg incurred by going to a location for legitimate business reason and not because it is convenient for you.
- Only expenses which are incurred because of carrying out SSSC business and which prevent you operating in the normal way can be claimed eg due to early travel times you have been prevented from having breakfast in the usual way.
- Whether you are a claimant or an approver you have a duty to apply the policy without incurring financial gain but considering a common sense and pragmatic approach to achieving the most suitable, time efficient and cost-effective travel and subsistence options.
- You cannot claim in advance of expenditure being incurred.
- You can only claim reimbursement for actual cost incurred and cannot claim more than the expenditure actually incurred. The amounts quoted in the schedule of rates are maximums and should not be treated as flat allowances and only actual spend should be claimed.
- You should only claim more than the maximum amounts in exceptional circumstances and must provide a reason in the description of the claim.
- You must receipt all claims and must provide full and accurate descriptions when submitting claims in accordance with this policy and any supplementary guidance.
- You must book accommodation and all types of travel in advance through Business Support. You should only make claims through Myview for this kind of travel and subsistence if the travel and accommodation was required at short notice.
- Fitness to Practise Committee members should contact Regulatory Improvement and Hearings for all travel and subsistence claims related matters.
- Council members should use Myview to make monthly claims for travel and subsistence incurred as part their official business for the SSSC in line with this policy.
- Assessor and Verifiers should contact Workforce, Education and Standards for all travel and subsistence requirements.
- You must consider the most practical and cost-effective method of travel and use public transport where possible for all journeys. SSSC business mileage allowances are outlined at Appendix Two. Wherever practical and appropriate travel to a specific location should be through using shared transport.
- Claims should be submitted monthly and certainly no later than three months of the date incurred. Any claims presented out with this timescale must be authorised by the relevant member of Executive Management Team (EMT). Payment is not automatic, and this may result in the claim not being reimbursed.

3. Values

In everything we do, we believe the people of Scotland have the right to be safe when accessing social care services. We do this by listening, learning and doing the right thing.

Work together

We treat each other with kindness and respect and value the contribution every member of staff makes.

- We will work together to make sure that the policy supports you to carry out your role at the SSSC effectively.
- We recognise the value of positive and constructive involvement and participation from the recognised trade union. Our commitment to partnership working is integral to the development and maintenance of harmonious employee relations.

Accept responsibility and accountability

We recognise the trust placed in us to ensure the safety and wellbeing of people who use social services and that is our guiding mission.

- We will assess the suitability of the requirement for you to travel in the course of your work and attend work at venues other than our office and will provide you with the support and resources to keep you effectively reimbursed for any expenses incurred.
- We respect confidentiality wherever we work and will only share information with those who require access to it.
- We will make sure that this policy is applied fairly and consistently across the organisation.

Recognition and respect for others

We value the social service workforce and the life changing work they do. Our work increases recognition of, and further develops, their role. All our stakeholders contribute to our success and we recognise and respect their views.

- We will treat you fairly and consistently under this process and if you require specific support and assistance due to having a protected characteristic under the Equality Act 2010, we will accommodate you appropriately.

4. Roles and responsibilities

4.1 Council

Council have reserved people management policies which include any of the following:

- associated extra costs that are out with the current budget
- any proposed fundamental change to terms and conditions of employment
- where the Council has a clearly defined role to play.

Council is responsible for:

- making sure that the application of this policy does not breach any statutory requirement placed upon the SSSC
- making sure that the Chief Executive and EMT have in place appropriate and up to date policies and procedures for the effective management of employees
- making sure we apply policies and procedures fairly and keeping to the law.

4.2 Executive Management Team

The EMT is responsible for:

- approving this policy
- overall responsibility for the implementation and review of the policy
- delegating responsibilities related to the policy to the Operational Management Team (OMT) and line managers
- making sure that managers and employees receive appropriate development, support and training to implement the policy appropriately
- making sure that the application of this policy and procedure does not breach any statutory requirement placed upon us.

4.3 Operational Management Team

The OMT is responsible for:

- making sure their managers and employees are aware of and understand the processes within this policy and procedure
- making sure that we treat employees consistently and fairly, being mindful of the needs of the organisation as well as that of the employee
- reviewing and updating policies within their own specialist areas to support the implementation of this policy.

4.4 Line managers

Line managers are responsible for:

- acting in a fair and consistent way, being open and honest
- checking claims to make sure that all expenses claimed are not more than three months old
- approving claims by the approval deadline
- setting up an appropriate substitute if they will be away over the deadline date to make sure employees' claims continue to be processed.
- checking claims to make sure they are genuine, appropriate and comply with our Business Travel and Subsistence Policy
- following this policy consistently.

4.5 Employees

Employees are responsible for:

- complying with this policy when claiming expenses
- reading the policy submitting any expenses to make sure you understand the process
- seeking advice if you are unsure about whether to claim

- making sure you can honestly justify any claim you make
- making sure you enter information relating to a claim accurately
- producing receipts for the expenses you claim submit travel claims timeously (within three months) for both internal control and budget monitoring purposes
- making sure you have thoroughly checked your claim for accuracy before submitting for approval
- seeking advice on how to rectify where you have made an error on a claim that has already been approved and/or paid.

4.6 Human resources (HR)

Human resources are responsible for:

- updating this policy and procedure in line with the agreed schedule or as changes occur to comply with employment and other pertinent legislation, best practice and the SSSC People Strategy
- developing this process and procedure collaboratively to meet legal and business requirements
- developing template letters, forms and guidance
- offering advice on how to apply the policy and procedure
- making sure we follow the process in line with the policy and procedure
- reminding employees and managers of their responsibilities under the policy and procedure, if required
- monitoring the use of the policy and processes and reporting any non-compliance to Heads of Department/Directors.

5. Policy

This policy must be used by all who submit claims (as outlined in the introduction) and all managers and others who approve requests.

6. Procedure

Guidance on how to make a claim for employees and Council Members is outlined in this policy and appendices and in supplementary information on the intranet. These details will be made available to all covered by the policy as outlined in the Introduction in hard copy.

Whether a claim is being made via Myview, as an electronic form or as a paper claim you must provide the following information (further detail is provided in the Appendices):

- the type of expenditure incurred eg business mileage, lunch, rail travel
- the date the expenditure was incurred
- the purpose of the expenditure incurred eg taking a witness statement in Kirkcaldy, attending a code of practice meeting with Aberdeen City Council, attending Excel training session in Edinburgh
- the amount the claim is for
- whether a receipt is available and if not, apart from business mileage, a reason it is not available.

The information must be accurate and match the receipts submitted to support the claim.

Receipts

You must provide itemised receipts for all expenses, apart from mileage. If you do not have a receipt you must give a reason for this in the description of the claim for the approver to decide whether the reason is justified. If you are an Approver, you should reject claims without receipts or inadequate reasons for resubmission and only approved once satisfactorily completed.

Compliance

We will review frequent claims and approval of expenses that are not supported by receipts. We will investigate where we see discrepancies between claims and receipts, eg different dates, different amounts or receipts being stated as available but then not submitted. Where expenses have already been paid money will be recovered in the next available payroll.

If we find any activity to be a deliberate attempt to deceive, eg tampering with receipts by removing dates, defacing or obscuring information or adding content we will consider this to be fraudulent activity. We will deal with it under the appropriate SSSC policy, eg Fraud Response Plan or Disciplinary Procedure or relevant Code of Conduct. Fraudulent activity may lead to a criminal investigation.

6.1 Subsistence Expenses

All maximum limits for subsistence expenses are outlined in Appendix 1. The following section provides guidance on claiming these expenses.

Meal Allowances

We will pay subsistence allowances for actual expenses incurred up to the maximum amounts during SSSC business. We recognise however, that there may be circumstances which require greater expenditure where this is a reasonable course of action. For example, if you are staying at a remote hotel where the dinner menu is not affordable within the maximum limit it is not expected you take your car or a taxi and travel several miles to visit an affordable restaurant. The key to this is keeping the expenses you claim reasonable within the use of public money context.

- You must enter the start and finish times of a business absence on any subsistence claim for a meal.
- We will not reimburse the cost of any alcohol purchased.
- You cannot claim for food intended for consumption in your own home or normal place of work.

You can only claim for necessarily incurred additional expenditure because you were away from the normal place of work for more than four hours over a typical mealtime period. Allowances for breakfast, lunch and dinner can only be claimed when they are not being provided at the destination. You cannot claim subsistence simply for being away from your normal base during a meal break.

For example, if away from your normal base during lunch time you should plan to take lunch with you or purchase it in the usual way. For example, in the situation where you may use the combined ten hour combined rate for lunch and dinner and lunch was provided at your destination then the rate should be reduced accordingly.

The rates at Appendix 1 are maximums and reimbursement is restricted to reasonable additional expense to that you would normally incur. The subsistence rates are not intended to cover the full cost of your meals, but to cover the additional expense incurred because you have had to purchase them at greater expense due to being away from the normal base.

Overnight Stay

We would normally expect this to cover dinner, bed and breakfast. However, we know that due to the nature of on-line accommodation booking this is only ever likely to be available for a limited number of hotels.

Staying with Friends and Family

If you need to stay overnight for work and decide to stay with friends or family you can use this allowance. This allowance is subject to income tax and national insurance deductions. The allowance can be used to show appreciation to your friends or family eg a straightforward cash contribution, buying a gift or contributing to a meal and is in addition to other subsistence claims for which you may be eligible. This means you can claim for your dinner up to the maximum allowance and still claim the friend and family allowance.

Recording the date you incurred expenses

You must record the date you incurred the expense. Finance runs checks on expenses on a sample basis and we will ask you to correct any mistakes or produce the right receipts where dates of journeys, receipts and so on do not match. We will recover the expenses paid through the payroll if you are not able to do this.

Description of Expenses

Where you claim allowances for meals or overnight stays, your claim will only be valid if you have included the start and end times of your business absence.

When claiming for meals the business absence must include the period stated in the allowance rates table, eg you cannot claim expenses for lunch for a business absence starting at 1pm and going on to 6pm.

You can still claim for food you have purchased that is not at a typical mealtime. For example, if you attend a meeting starting before noon that will last for more than four hours and will end after 2pm you may decide to buy your lunch in the morning and take it with you. It would be appropriate for you to claim the cost of the lunch you purchased earlier up to the maximum limit.

In all cases you can only claim the cost of a meal if your business absence is for four hours or more. Where you believe it is appropriate to claim for the cost of a meal that does not fit with the "must include" periods please claim this in Myview using the "Other Expenses" option rather than using the breakfast, lunch or dinner options. You must supply sufficient detail in the description field to make it clear why you incurred this expense and why it could not be contained within the typical mealtime period stated in the policy.

6.2 Business Travel

All maximum limits for business travel expenses are outlined in Appendix 2. The following section provides guidance on claiming these expenses.

For travel claims all SSSC employees have Quadrant House, 11 Riverside Drive, Dundee, DD1 4NY as their base.

Home is base for lay assessors and verifiers and Council and Fitness to Practise Committee Members, those external people supporting our quality assurance and qualifications approval work and those connected with hearings. Fitness to Practise Committee members can only claim travel within Scotland. If you are based outwith Scotland you must meet the costs of travel to Scotland yourself.

You are not required to produce receipts for car journeys but you are for public transport (for example, taxi, train and bus). You must supply receipts as prescribed and within three months from when the expense was incurred.

Recording journeys

You just state the purpose of your journey where you claim for business travel. Where you make several claims for the same date and it is obvious they are connected then you can enter the purpose against one of the lines only. For example, if you are claiming business miles and have stated the purpose of the journey and wish to claim a lunch allowance for the same trip.

Work outside normal working hours

In exceptional circumstances you may be called to attend work at the SSSC's office outside normal working hours and may be entitled to claim for the cost of transport between home and office. This is deemed as taxable and tax will be deducted at source before payment. Any of these claims must be discussed with HR before being claimed.

Travel between home and other locations

When you travel on SSSC business directly from/to your home to/from a temporary work location you may claim the actual distance travelled.

You are not permitted to claim travel for journeys between your home and your office base (Quadrant House).

Travel to SSSC offices after a business visit

This policy reimburses you for business related expenditure that is additional to your normal expenditure when carrying out your duties. If you travel to the SSSC office after a business visit in the same way you would normally travel to work this is regarded as home to office travel and is not reimbursed.

6.3 Travel using public transport

Rail and air travel

- Employees can book rail tickets through the self-service system and must contact Business Improvement for any air travel.
- Committee members must book by emailing Business Improvement.
- Council members should claim reimbursement for expenditure in the normal way.
- Assessors and verifiers should contact Workforce, Education and Standards to book public transport.
- Fitness to Practise Committee members should contact Regulatory Improvement and Hearings to book public transport.

Public transport and taxis

Public transport must always be used where possible. If several people are travelling together on authorised SSSC business and a taxi would be more efficient then this is acceptable. Taxis can also be used where no public transport is available or where it is unreasonable or unsafe to use public transport (eg late at night).

6.4 Travel using own transport

The allowances for using a private vehicle are outlined at Appendix 2 and can be claimed providing the conditions in the policy are met.

You can claim passenger mileage where passengers are named in the description of the claim and are employees of the SSSC and or Care Inspectorate (CI), Fitness to Practise Committee members or Council members, lay assessors or verifiers or Board members of the CI. You can only claim passenger mileage for parts of the journey where passengers were present.

If you are authorised to use your own vehicle for business purposes you are entitled to claim for car parking or bridge tolls 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 Business Support confirming that you are insured to drive for business purposes.

6.5 Incidental expenses and expenses incurred on the behalf of others

You can claim reimbursement for reasonable expenses incurred during business travel, eg buying WIFI on a train for work purposes, photocopying at a hotel, non-alcoholic drinks while travelling on a long journey. You can also claim for the cost of teas/coffees during a meeting held out with the SSSC office. You cannot claim for newspapers, magazines or snacks. You must have receipts for all incidental expenses and make clear on your claim form why they were necessary.

You may sometimes incur expenses on behalf of another person authorised to carry out SSSC business (this could include a Care Inspectorate employee or Board member). When claiming in these circumstances you must make this clear in the description of your claim including their name and what the expenditure was for.

6.6 Overseas travel

All travel outside the UK must be authorised by the relevant member of EMT. You must inform Business Support as soon as possible following approval of any intention to travel overseas. This is so that they can cover additional travel and subsistence considerations as well as any other relevant HR policies.

Business support must book all travel and accommodation and will research and pre-book transport and accommodation options before you travel. The cost of living in other parts of the world varies from that of the UK. HMRC provide benchmark scale rate payments 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 1. Where HMRC quote a benchmark figure for breakfast, lunch or dinner for the destination you are travelling to, these rates will apply. UK rates apply where no rate is quoted, or where the expenditure incurred is for another allowable expense.

If you travel overseas you must use travel insurance arranged by the SSSC. Guidance on overseas travel and insurance is available on the intranet in the Business Travel and Subsistence Policy section.

6.7 Undertaking personal travel when on SSSC business

You may wish to extend a business trip for personal purposes. You must receive approval from your line manager before you can extend a trip for personal purposes and no personal expenditure can be claimed under this policy.

7. Approver Responsibilities

You have significant responsibility as an approver to make sure claims are genuine, legitimate and comply with this policy. You must check that descriptions of claims are complete, and all expenditure is justified and in the interests of the SSSC, considering best use of time and expenditure.

You must not approve claims automatically and must 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.

For employee claims, you must make sure all claims are processed in accordance with payroll deadlines. If you are scheduled to be out of the office around approval deadlines you must nominate a colleague at your level or above in the organisational hierarchy to approve claims on your behalf. Full details of how to do this are available on the intranet.

8. Exceptions

Any use of discretion which departs from the policy must be demonstrably in the business interests of the SSSC and must be approved by a member of EMT.

Specific authorisation by a member of EMT is required for claims out with a three-month period.

9. Learning and development

To support the fair and consistent application of this policy, we will identify the opportunities and implications for managers. We will do this by incorporating training on this policy within line management development programmes. We will consider the implications for you and make sure that you receive suitable training. We will also provide refresher training.

10. Sources of Support

Further sources of support include:

- day to day support from line managers
- the employee assistance programme
- help advice and support from recognised trade union representatives
- ACAS
- Finance
- Human resources.

11. Related documents

This policy has strong links to other people management policies and guidance. We have listed these below.

- [Data Protection Policy](#)
- [Financial Regulations](#)

You can find additional guidance in the appendices to this policy and in technical and supplementary guidance available on the intranet. This information, where applicable, will be made available to subcommittee members and assessors and verifiers in hard copy.

Whether you are a claimant or an approver, following these guides and appendices is mandatory and you have a responsibility to familiarise yourself with them before submitting or approving expenses.



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If you would like this document in a different format, for example, in larger print or audio-format, or in another language please contact the SSSC on 0345 60 30 891.

We promote equality by removing unlawful and unfair treatment on the grounds of any protected characteristic wherever possible.

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Appendix One – Subsistence Expenses

You can claim reimbursements up to the maximum rates outlined below if you have had a minimum of four hours absence from the usual place of work. You cannot claim if meals have been provided at the location.

Subsistence type	Criteria	Rate
Breakfast	Absence from work must include the period 7.00am to 9.00am	£5.28
Lunch	Absence from work must include the period 12.00pm – 2.00pm	£10.00
Dinner	Absence from work must include the period 6.00pm to 8.00pm	£20.00

When making a meal subsistence claim, the start and end times of your absence from the office must be included as well as details when the maximum subsistence rate has been exceeded and the reason.

Overnight – Maximum Limits

£95.00 for an overnight stay.

Staying With Friends & Family

£35.00 allowance.

Subsistence allowances will be paid up to the maximum amounts shown where such expenses have been actually and necessarily incurred during SSSC (Scottish Social Services Council) business. We recognise that there may be circumstances in some parts of the UK where reasonably greater expenditure is necessary. Where actual necessary expenditure is greater than maximum limits, the submitted claim must state in the description field why you have incurred this excess expenditure. Reimbursement beyond the maximum limits is for exceptional circumstances only and claims are likely to be restricted to the maximum amount set out in the policy.

Overseas rates

[HM Revenues and Customs \(HMRC\) provide benchmark scale rate payments](#) for all major countries including separate rates for major cities. Where HMRC quote a benchmark figure for breakfast, lunch or dinner for the destination you are travelling to, these rates will apply. Where no rate is quoted in HMRC's guidance for breakfast, lunch or dinner for the destination you are travelling to, or where the expenditure incurred is for another allowable expense, the UK rates (converted into the relevant currency) will apply.

Appendix Two - Business Travel Expenses

The maximum limits for business travel expenses are:

Mode of transport	Miles	Rate per mile
Employee's car	First 10,000 miles per financial year	£0.45
	Above 10,000 miles per financial year	£0.25
Motorcycle	All mileage	£0.24
Pedal cycle	All mileage	£0.20
Car passenger supplement	All mileage	£0.05

For public transport claims you must provide:

- The start and destination points of your journey – eg in the case of rail fares, departure station, destination station and return station.

For all mileage claims:

- The initial starting point, places visited and return point. These must be detailed enough to be clearly identifiable. For example Dundee to Glasgow and return is not sufficient. More detail is required eg Compass House, Dundee to SECC, Glasgow and return or DD1 4NY to G3 8YW and return.
- Return journeys must be stated and not left to be assumed by the approver.
- The number of miles claimed.
- The names of any passengers you are claiming passenger mileage for.