

Global expenses policy

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1. Introduction and purpose

The purpose of the expenses policy is to provide Sightsavers staff with clear guidance on the organisation's position on the validity of expenses, the procedures for making an expense claim, the controls around the process and the proper authorisation required. Sightsavers has a duty to its stakeholders (including donors and beneficiaries) to ensure that resources are used efficiently and effectively as set in the organisation's strategic framework.

A policy cannot contain examples of every instance where it may apply. Staff should consider the contents of the policy and apply the principles and examples. Where doubt exists, they should consult the Head of Group Finance, Treasury Operations Manager or the Travel Team before incurring any expense which may need to be reimbursed.

This policy exists within a framework of other corporate policies, including the Travel Policy, the Procurement Policy, and the Global Financial Framework amongst others. Staff must make themselves familiar with all of these policies in order to apply the Expenses Policy correctly.

Other organisations that staff may have worked for before joining Sightsavers may have had different expenses policies. Just because something was an allowable expense with a previous employer it may not be an allowable expense here.

Practices and procedures regarding expense payments may be audited at any time. This document should therefore be strictly adhered to.

This policy covers all staff, temporary staff, Trustees, and volunteers of Sightsavers. Temporary staff should claim via their agency but in accordance with rates and principles contained in this guide. Contractors, consultants and sub-contractors may be eligible to include expenses within their invoice, in line with this guide, depending on the nature of their contract. All valid claimants are referred to as "staff" in this guide.

Any local variations are contained within the appendix.

2. Expenses principles

For the purpose of this document, the generic term “expense claim” will be used to cover all methods where an individual staff member is directly incurring expenditure on Sightsavers behalf rather than through the organisation’s Finance and Operations departments.

Expenses claims are only to be used as the payment method when it is not possible to process the payments through the relevant offices’ purchasing process/ systems by a direct invoice for the goods/services from the supplier. Direct invoicing should be the default mechanism and has the benefits of pre-approval for the expenditure (through Sightsavers procurement system). The expenses process must not be used to subvert the procurement policy and other guidelines.

Sightsavers will pay for the actual and reasonable cost of expenses which are incurred wholly, exclusively, and necessarily in the performance of duties undertaken by staff in their employment at Sightsavers, in excess of the costs incurred in a normal working day at the normal place of work (unless away from home for an extended period of time) and which comply with regulations of the country of operation. Staff are expected to keep expenses incurred to a minimum and record, explain and justify such expenses properly.

Expenses will be deemed as necessary in cases where they were incurred to ensure health and safety were genuinely not compromised. Where possible, discuss and agree with the Travel Team and line manager before incurring costs. The safety and security of Sightsavers staff remains paramount, and at no time should staff members compromise their own safety or the safety of other Sightsavers staff. Any cost incurred that was made to genuinely ensure the safety and security of staff will be treated as an allowable expense, even if it does not fall within any of the regularly specified categories. If staff incur an expense in relation to a security issue, they must inform their line manager the Global Security and Resilience team immediately.

In the matter of reimbursement of legitimate business expenses Sightsavers aims to

- comply with the prevailing tax regulations in the country where the expense is incurred and/or charged
- avoid the creation of income tax liabilities to staff and others
- minimise transaction costs by electronic submission of claims
- reduce unnecessary expenditure and optimise value for money
- reduce unnecessary administration by ensuring all claims are valid and properly supported and explained
- comply with funder requirements where applicable

- ensure all approved expenditure is updated in the accounts system within 3 months of being incurred, and expensed in the financial year to which it relates. Note that expenses incurred in October, November or December must be approved by 31st December or they will be taken from the following year's budget and time must be allowed for the approver to review the claim.

For some expenses, there may be rates (for example, a payment per mile travelled, or a daily allowance – 'per diem' - to cover food and drink) or limits (for example, maximum cost per night for hotel accommodation). These are reviewed regularly and are presented in a separate appendix by country, which reflects the local situation with regards to employment tax, reasonable expense rates and best practice. It is important to read the relevant appendix as rates, guidance, taxation issues may be different or more explicit than the main policy, and the appendix will take preference.

Where rates or price caps are different in different countries, the rate claimed/ the price cap applied should be that of the country where the expense takes place, with all expenses charged to the cost centre of the traveller or the project (as applicable). For example, a UK staff member travelling in India will use local Indian rates for subsistence, hotels etc., and these will be charged to their cost centre in the UK, whereas an Indian staff member travelling in the UK will use local UK rates. Note that certain rates or allowances may be taxable in the home jurisdiction.

The 'home cost centre' is the cost centre with the budget for the staff member's expenses. Generally, this is the same as the cost centre used for the staff member's salary but there are a few exceptions. Finance will advise of the correct cost centre and other coding to use, and, where there is a choice of templates, which to select, when the staff member is first set up on Proactis.

3. Reducing Carbon Emissions

Staff are expected to use the most “carbon efficient” ways of travelling given the circumstances of the particular journey. The availability and appropriateness of travel options will differ from location to location, and the health and safety of staff must not be compromised. Examples of ways of reducing carbon emissions where possible include:

- using tele-conferencing and video conferencing
- using trains instead of planes
- using trains instead of cars for long journeys
- using bicycles instead of cars for shorter journeys
- using public transport instead of taxis
- multiple occupation of vehicles

Clearly there will sometimes be exceptions: for example, time constraints, practicalities such as quantity of baggage, safety and security issues may make some forms of travel less appropriate.

4. Expenses incurred outside home country

Eligible expenses categories, and rates/ cost caps are those that apply in the country where the expense is incurred. The costs should be allocated to the home cost centre, or the relevant project, as applicable. However, where the home cost centre is subject to restrictions, those restrictions should take precedent.

When travelling outside the home country, staff should in the first instance familiarise themselves with the Global Travel Policy

The Travel Team should be contacted at least 10 working days in advance of the travel, and they will arrange international flights, and any hotel accommodation required in the UK.

If visiting a country with a Sightsavers Office, staff at that office should also be contacted at least 10 working days in advance of arrival and they will arrange any local travel, accommodation and subsistence as appropriate within that country. The local office may also provide petty cash if deemed appropriate. If the local office is unable to assist, contact the Travel Team.

If visiting a country that does not have a Sightsavers Office or a suitable partner organisation, local travel and accommodation will be made by the Travel Team.

For expenditure that cannot be booked by the Travel Team or local country office use these payment methods in the order given:

- Use a corporate credit card if one has been issued and this is practical in the country of travel
- Use a personal credit or debit card and this is practical in the country of travel, reclaiming expenditure via Proactis as soon as possible (repayment likely to be ahead of needing to pay the credit card company)
- Transfer personal funds via agencies such as Western Union for use/ collection in the country of travel and reclaim via Proactis as soon as possible
- Obtain a travel advance via Proactis (only available for staff outside Europe and the above payment methods cannot be used) which should be retired on return in accordance with instructions given in the Global Financial Framework chapter 7. Note that cash advances for expenses may be subject to local tax.

Travelling with a large amount of cash carries significant risk in terms of both the safety of the traveller and the financial impact of any loss/theft and should therefore be avoided.

Where cash is genuinely the only option available then insurance arrangements must be sufficient to cover this; contact the Head of Corporate Services. Any withdrawals via Company Credit card of local or foreign currency cash which exceed £1,500 (or equivalent) must be submitted through Proactis to the Finance Director or Chief Operating Officer for approval in advance, with justification for the amount.

5. Claiming cost of expenses

5.1. Paying for expenses

All expenses, other than those paid via petty cash, are processed via Proactis.

Expenses are only reimbursable where they are supported by the inclusion of a digital image of a valid receipt or invoice, or calculation if the claim is based on a rate (eg mileage). Where no receipt is provided, for example, some contactless travel, appropriate alternative supporting documents must be provided, such as website printouts showing the rate, and/or a bank statement showing the payment to the supplier. It is advisable to discuss acceptable proof with the authoriser before the expense is incurred.

Expenditure methods, in order of preference, are:

1. Invoice from supplier following a purchase order
2. Corporate credit card, real or virtual
3. Reimbursement of expenses after incurred
4. Reimbursement of expenses before incurred
5. Mobile money (not to be used for staff expenses)
6. Petty cash

The expenses process must not be used to subvert the procurement policy and guidelines, and, where possible, expenditure should be via centrally processed invoices from suppliers, rather than reimbursement via expenses.

Note that some funded projects may still require hard copy originals. If undertaking work that is part of a funded project, check the funder's requirements and, where required, store the hard-copy paperwork as required by the project lead, in addition to making the claim electronically. Hard-copy expense documentation must be clearly marked with the project name, the funder name, and any internal reference number(s).

5.2. Timetable for claiming expenses

Valid and correctly completed claims for expenses must be made and approved within three months of the date the expense is incurred; expenses incurred in October, November or December must be submitted and approved by 31st December otherwise will be charged to the following year.

Late submissions, or claims for invalid items, will not be paid.

Claims not correctly submitted, will be returned; this may result in the above deadline being missed, in which case, the claim will not be paid.

5.3. Claiming reimbursement of expenses incurred

5.3.1 Claimant

Expenditure is incurred in line with the relevant section(s) in this policy and the claimant is temporarily out-of-pocket.

A receipt, invoice, tickets or similar proof of expenditure must be scanned and uploaded to Proactis. The documentation should include any local taxes, the name and address of the retailer, the date of the purchase, details of the purchase, and the total amount paid. Once uploaded, unless required by a funder, the hard copy documentation does not need to be kept.

Where the claim is for a rate (such as mileage), proof of the quantity (eg a route map confirming miles travelled) and the calculation should be included in the upload instead. Care must be taken not to claim actual costs in addition to allowances (such as mileage rates, allowances given by partner organisations to cover expenses, or per diems where given); this will be treated as a fraudulent claim should it occur.

Where the claim is for receiptless items, such as those purchased via contactless payment, proof of the expenditure should be obtained which may include the corresponding bank statement, and/or website printouts confirming schedule of costs.

Where the documentation has been mislaid and a copy cannot be obtained, the expenditure will be treated as personal expenditure and cannot be claimed. Auditors require that all company expenditure is supported by relevant invoices or receipts; it is suggested receipts are photographed when issued to minimise the risk of being lost before being reclaimed, or the mobile Proactis app is used, enabling immediate record-keeping.

Any personal expenditure that may form part of a receipt must be clearly removed and must not be claimed.

On Proactis, the claim must be:

- Correctly coded
- Have sufficient detail recorded in respect of the nature and purpose of the expenditure. The default item descriptions in Proactis can be changed by the claimant for each line item to provide more specific detail when submitting a claim.
- Have clear receipts, invoices or calculations for rate-claims attached.
- Have been submitted in accordance with timescales in section 5.2 above.
- Comply with Sightsavers' policies, principles and guidelines

If a claimant has incurred personal expenditure on behalf of another staff member, then the employee code on that line should be changed. The claim will then go to both employees' line managers for approval. Only when both managers have approved will the claim go to the UK Office or local Finance department (as applicable) for payment. Costs incurred on behalf

of others who are in the same cost centre do not need to be split but the narrative should list the colleagues.

Any request for support for completing an expense claim should be directed to the Treasury Operations Team via the Service Desk.

Valid, authorised expense claims will be reimbursed on a weekly basis electronically, directly into staff bank accounts. Expense claims are not reimbursed until authorised; submitting the claim on Proactis will automatically forward it to the claimant's line manager, or a substitute authoriser if the claimant has delegated authorisation (eg whilst on leave), or a higher authoriser if the amount claimed is above the line manager's authorisation limit. Any claim for £1,000 or more (or equivalent in local currency) will require a second authoriser's approval. Time should be allowed by the claimant for this approval process to ensure approved claims are with Finance within 3 months of being incurred.

Claims not correctly submitted will not be reimbursed.

Responsibility for promptly processing expense claims (electronically attaching receipts, coding correctly, submitting for approval within the timeframe, and allowing time for the claim to be approved) rests with the claimant.

Any attempt to falsify an expense claim will be treated as a serious disciplinary offence and may also result in access to expenses reclaims being withdrawn.

5.3.2 Authoriser

Authorised signatories are responsible for ensuring that all expense claims are made on time and are valid and complete, in accordance with Sightsavers policy. Authorisers should be familiar with the requirements of this policy so that they can assist staff in respect of queries relating to expense claims.

An approver can identify which lines they are approving as they are highlighted yellow; some claims may be routed to more than one authorising line manager if the expense relates to more than one member of staff.

For queries, contact the Treasury Operations Team via the Service Desk.

Checklist for authorisers

- Has sufficient detail been recorded in respect of the expenditure?
- Have proper receipts, invoices or other supporting evidence been attached to the claim?
- Is the claim correctly coded?
- Has the claim been submitted, and will it be approved within the three month time limit?
- Is the expense claim in accordance with the policy?

If satisfied that a claim has been made in accordance with this policy the claim should be approved on Proactis. Approval is confirmation that the authoriser has checked and agreed the claim. If not satisfied, the claim should be discussed with the originator and rejected, with a note explaining why it has been rejected.

In the event that an expense claim exceeds the authoriser's signing limit, the claim will automatically pass up to the next level of authorisation.

In the event that the authoriser has set another manager to be their stand-in (for example, whilst on leave), then any claims that would normally be automatically sent to the authoriser will automatically be sent to the stand-in.

In the event that the claim is for more than £1,000 (or equivalent in another currency), the claim will require a second authorisation and will be automatically routed by Proactis.

In the event that the claim relates to expenditure on behalf of more than one staff member, the claim will be routed to both staff members' managers, and will not be passed to Finance for payment until both have authorised the payment.

If a line manager incurs expenses and charges these to a direct report's employee code, then the system will reject the authorisation because, in effect, the line manager would be approving their own personal expenses. In this case the claimant must request that a member of the Finance Systems team reallocate the claim to the claimant's manager in the Proactis system.

Authorisation of inappropriate claim(s) may be treated as a disciplinary matter and/or may result in authorisation rights being withdrawn.

5.4. Expense advances

5.4.1 Claimant – request the advance

Where anticipated expenditure is to be incurred in line with the relevant section(s) in this policy and local Country rates and expense caps, but the claimant does not have sufficient personal funds to cover the costs pending reimbursement, an advance payment in respect of anticipated costs may be made. Note that this is ONLY available to non-European staff.

The claimant has twice the work: they need to estimate the funds required and prepare an itinerary and claim the advance on Proactis, and then upload and code the actual expenditure on Proactis in order to retire the advance.

A new advance will not be given if a prior advance has not been retired (ie has not been allocated against actual expenditure items, documentary proof scanned and uploaded, and the claim approved).

A request for an expense advance must be completed on Proactis *at least* 10 working days before requirement, and the request must include the dates and itinerary for the project.

Expense advances are not paid until authorised; submitting the claim on Proactis will automatically forward it to the claimant's line manager, or a substitute authoriser if the claimant has delegated authorisation (eg whilst on leave), or a higher authoriser if the amount claimed is above the line manager's authorisation limit. Any claim for £1,000 or more (or equivalent in local currency) will require a second authoriser's approval; any claim for £1,500 or more will require RD approval. Time should be allowed by the claimant for this approval process to ensure approved claims are with Finance well in advance of the money being required.

Requests not correctly submitted will not be paid.

Once approved, funding is provided directly into the claimant's bank account on the last BACS payment run before the start date of the project, as identified in the itinerary.

Whilst travelling, staff should keep receipts, invoices, tickets and other proof of expenditure.

The documentation should include any local taxes, the name and address of the retailer, the date of the purchase, details of the purchase, and the total amount paid.

Any personal expenditure that may form part of a receipt must be clearly removed and must not be claimed.

5.4.2 Claimant – retire the advance

Either immediately using the mobile Proactis app, or within 5 working days of return to the office following completion of the activity, the proof of expenditure should be scanned,

uploaded and coded against the advance received (“retirement of the advance”). A further expenses advance will not be given if prior claims have not been fully retired.

Once uploaded, unless required by a funder, the hard copy documentation does not need to be kept.

Where the claim is for receiptless items, such as those purchased via contactless payment, proof of the expenditure should be obtained which may include the corresponding bank statement, and/or website printouts confirming schedule of costs.

On Proactis, the retirement claim must be:

- Correctly coded
- Have sufficient detail recorded in respect of the nature and purpose of the expenditure. The default item descriptions in Proactis can be changed by the claimant for each line item to provide more specific detail when submitting a claim.
- Have clear receipts, invoices or calculations for rate-claims attached.
- Comply with Sightsavers’ policies, principles and guidelines

Retirement of one advance must be made before another advance can be granted.

Retirement of advances must be completed within 5 working days

Any expenditure that is unsupported by documentation (including any expenditure where the documentation has been mislaid and copies were not obtained) must be reimbursed to Sightsavers; this will be done via a deduction from payroll or, if the claimant is paid via invoice, as a credit note against the next invoice. The total documented expenditure plus the returned balance must equal the amount of the advance.

Unspent amounts and invalid expenditure must be allocated to personal spend; the amount will be deducted from the next salary payment. Allocations to personal spend will be monitored to ensure the system is not being abused; expense advances may be withdrawn as an option for anyone regularly overestimating how much money they need.

Any request for support for completing an expense claim should be directed to the Treasury Operations Team via the Service Desk.

Responsibility for promptly retiring expense advances (electronically attaching receipts, coding correctly, submitting for approval within the timeframe, and allowing time for the claim to be approved) rests with the claimant.

Any balance outstanding (amount advanced less amount retired) for more than one month will be deducted from the next monthly payroll. This will be monitored to ensure the system is not being abused.

Any attempt to falsify an expense claim, will be treated as a serious disciplinary offence.

Any attempt to abuse the expense advances process may result in access to this system being withdrawn and expenses only reclaimable after expenditure has occurred.

5.4.3 Authoriser for advance claims

The authoriser has twice the work: they need to check and approve the advance, and then check and approve the retirement of that advance.

Checklist for authorisers reviewing a request for an advance

- Has the costed itinerary and project dates been added to the claim?
- Is the claim for the amount in the costed itinerary?
- Are all the items within the costed itinerary valid in accordance with the policy?
- Is the costed itinerary reasonable for the project, are the dates correct for the travel out and back for the project?
- Have all previous expense advances been retired?
- Is the claim correctly coded as an advance?
- Is the request giving Finance sufficient notice in order to make the payment?

Checklist for authorisers reviewing a retirement of an advance

- Has sufficient detail been recorded in respect of the expenditure?
- Have proper receipts, invoices or other supporting evidence been attached to the claim?
- Is the claim correctly coded?
- Has the claim been submitted within 5 working days of return to the office?
- Is the expense claim in accordance with the policy?

Authorised signatories are responsible for ensuring that all expense claims are made on time and are valid and complete, in accordance with Sightsavers policy. Authorisers should be familiar with the requirements of this policy so that they can assist staff in respect of queries relating to expense claims.

For queries, contact the Treasury Operations Team via the Service Desk.

If satisfied that a claim has been made in accordance with this policy the claim should be approved on Proactis. Approval is confirmation that the authoriser has checked and agreed the claim. If not satisfied, the claim should be discussed with the originator and rejected, with a note explaining why it has been rejected.

In the event that an expense claim exceeds the authoriser's signing limit, the claim will automatically pass up to the next level of authorisation.

In the event that the authoriser has set another manager to be their stand-in (for example, whilst on leave), then any claims that would normally be automatically sent to the authoriser will automatically be sent to the stand-in.

In the event that the claim is for more than £1,000 (or equivalent in another currency), the claim will require a second authorisation and will be automatically routed by Proactis.

In the event that the advance is for more than £1,500 (or equivalent in another currency), the claim will require RD authorisation.

In the event that the retirement relates to expenditure on behalf of more than one staff member, the claim will be routed to both staff members' managers, requiring authorisation from both, unless they are both charged to the same cost centre.

If a line manager incurs expenses and retires these to a direct report's employee code, then the system will reject the authorisation because, in effect, the line manager would be approving their own personal expenses. In this case the claimant must request that a member of the Finance Systems team reallocate the claim to the claimant's manager in the Proactis system.

Authorisation of inappropriate claim(s) may be treated as a disciplinary matter and/or may result in authorisation rights being withdrawn.

Any item that is not authorised will need to be funded by the claimant.

5.5. Expenses through petty cash

There may be some instances where expenses are reclaimed through local Imprest systems for petty cash, or where a local office provides petty cash ahead of expenditure. Local office procedures apply and may not permit payment from petty cash ahead of expenditure. This should only be used where available AND where it is not appropriate to reclaim using the processes outlined in 5.3/ 5.4

If payment/reimbursement is taken through petty cash, the documentation should be stored locally with the petty cash voucher. Care should be taken to ensure that items of expenditure are not claimed through both petty cash and the Proactis expenses module. Claiming in this way would be fraudulent and subject to disciplinary procedures.

5.6. Finance

Finance will review and make checks on expense claims, including claims for advances and the subsequent retirement, in accordance with their internal procedures.

Valid, authorised expense reimbursement claims will be paid on a weekly basis directly into staff bank accounts by BACS payment.

Valid, authorised expense advances will be paid on the last weekly BACS run prior to the travel, provided the claim is received in sufficient time, directly into staff bank accounts.

Any concerns regarding the validity of approved claims should be discussed with Internal Audit, the Group Finance Director, Human Resources, and/or the approver's line manager, as appropriate.

6. Specific items of expenditure

6.1 Travel

6.1.1. General notes on travel

Staff travelling with Sightsavers must comply with the requirements of the Global Travel policy and the Global Physical Security policy. Country specific guidelines relating to travel expenses, including acceptable hotel rates, will be prepared and maintained by each office. As soon as travel is identified, contact the Travel Team via the Service Desk, who will provide detailed guidance, and organise some or all of the aspects of the trip. Some aspects of travel, such as obtaining visas, may take several weeks to arrange, and the more notice given to the Travel Team, the more likely that all parts of the trip can be organised successfully.

6.1.2. Air travel

The Travel Team should be used for booking:

- Any international flight
- Any local flights within a country where there is no local office
- Any flight that is funded by a programme or project

The local office should be used for booking:

- Any local flights (i.e. within that country)

Any air fares claimed through personal expenses (including travel advances) will not be reimbursed unless with prior consent from the Travel team. Noted that travellers may need to book their own flights due to the 2-factor authentication requirements; the Travel Team can advise.

At least 10 working days' notice must be given; longer time is preferable as will have more choice of flights and the cost will be lower, therefore contact the Travel Team as soon as the travel is identified, and dates known.

All enquiries should be sent to the Travel team via the Service Desk.

6.1.3. Baggage – storage and overweight charges

Sightsavers will only reimburse costs incurred for excess baggage charges or storage costs at the airport which are related to Sightsavers business. It is advisable to check with the Travel Team before travel if these costs are anticipated so that they can be pre-booked with the travel ticket.

6.1.4. Travel club membership

The Travel Team will advise on the limited range of circumstances under which Sightsavers will reimburse costs incurred for travel club membership, which gives access to airport lounges, complimentary drinks, etc and is cheaper for Sightsavers for regular travellers. Care must be taken to ensure that a tax liability is not created; check with Payroll if unsure.

6.1.5. Extending trip for personal travel/holiday

Holidays commencing before or after business trips may take place, subject to the normal approval process for annual leave. If taken, the costs of accommodation, subsistence and travel in excess of those incurred for the essential business element of the trip will not be reimbursed.

6.1.6. Airport car parking

Costs of car parking relating to travel to or from the airport of departure are reimbursable upon presentation of a valid receipt.

6.1.7. Passport / visa

Where a passport, passport renewal or a second passport are required due to the frequency of work- related travel, these costs will be covered by Sightsavers upon presentation of a valid receipt.

Business visa application costs required for a country visit will be covered including the cost of photographs; travellers are normally expected to make their own visa arrangements.

Fast track charges for passports or visas will not normally be claimable; if there are exceptional circumstances this requires Director level approval.

6.1.8. Insurance

For information regarding Sightsavers travel insurance, please refer to the Travel page on the Intranet.

6.1.9. Immunisations/ medication/ health

Travellers need to organise any required immunisation and medication and reclaim via expenses. If ill whilst abroad contact the local office and the Travel Team; Sightsavers will reimburse reasonable medical costs that are not covered by insurance; receipts must be presented with the claim. Details are in the Global Travel Policy.

6.1.10. Rail travel

Fares should be standard class and the most economical for the journey required. Staff should plan their journeys well in advance to take advantage of reduced rate advance rail fares.

The full fare actually paid by the employee to the destination can be claimed, with no deduction for the cost of the journey to the normal place of work.

Train tickets for UK or European travel can be booked directly and reclaimed, or can be organised via a service desk ticket raised to the Travel Team.

Where contactless payment methods are utilised, evidence will need to be provided (for example, a printout of the supplier's tariff from their website) and verified.

6.1.11. Taxis

Costs of taxis incurred directly in the course of Sightsavers business, including travel to and from airports, may be reclaimed upon presentation of a valid receipt.

Sightsavers is committed to reducing carbon footprint so lower emission options should be considered first. Taxis, public transport and Sightsavers vehicles can be used as appropriate. Local country security documentation will specify under which circumstances each may be used based on the local security context and risks.

In addition, taxis are generally a very expensive way to travel and should be avoided in favour of other public transport where possible. Taxis may be practical (for example, to transport large and heavy items of luggage whilst travelling on business, or in order to provide disability accessible transport where other options are not suitable etc), or when a taxi is taking enough people to make it more cost effective than other forms of transport.

Sightsavers will reimburse reasonable tips (maximum 10%) paid to taxi drivers.

6.1.12. Other Public Transport

Costs of public transport incurred directly in the course of Sightsavers business, including travel to and from airports, may be reclaimed upon presentation of a valid receipt.

Where contactless payment methods are utilised evidence will need to be provided and verified.

6.1.13. Compensation

Compensation for delays or cancellations in the form of vouchers, arrangements for refreshments, meals, accommodation and/or alternative travel during a disrupted journey may be accepted and should be disclosed with a note attached to the expenses claim. Claimants should not benefit personally from any compensation; compensation above getting (eventually) from A to B should be passed to the Travel Team (if vouchers) or finance (if money) and in either instance must be declared to the line manager.

6.1.14. Journey between home and work

The cost of journeys between home and normal place of work are not covered by expenses. However, if working at a temporary base, the full amount of the cost of that journey to and from the temporary base is claimable, unless the temporary base is in a similar direction to the normal place of work, in which case, only extra costs are claimable.

For hybrid-work, journeys between home and the normal office are not covered even though 'home' may be considered 'normal place of work': hybrid-workers are just considered to have two normal places of work, so travel to either cannot be claimed. A hybrid-work policy is being developed.

6.1.15. Use of private vehicles

If overall efficiency in time or cost is improved over public transport, or is reasonable to accommodate a disability, or facilitates the transport of heavy/bulky items, then the standard mileage rate for private car usage may be claimed (see appendix), at the rate applicable for the country where the travel takes place and the type of vehicle used.

Hire vehicles can be used where appropriate; this can be arranged personally or via the local office.

Consideration should be given to the carbon footprint of this form of transport.

Before using a personal motor vehicle for business purposes, the vehicle insurance provider must be notified to ensure that the appropriate cover is in place. A copy of the insurance certificate must be available. Extra costs incurred for business insurance of a private vehicle are not claimable as expenses, as the costs are part of the per-mile allowance.

Any accident whilst in a private vehicle on Sightsavers business must be reported to the line manager.

6.1.16. Mileage allowance

To cover wear and tear, fuel, business-use insurance, vehicle tax, roadworthy certification (etc), an amount per mile travelled is claimable. Details of the mileage rates are given in the appendix and may depend on the type of vehicle and the annual mileage claimed.

To assist in working out distances covered, use an appropriate website's route planner. The results should be printed and included with the mileage claim.

6.1.17. Additional costs incurred when using vehicles

In addition to mileage the following related costs may be claimed, where incurred due to business needs and can be demonstrated they were completely unavoidable:

- Costs of car parking. Fines for parking in prohibited areas are not claimable.
- Road and bridge tolls
- Congestion charges
- Low emission area charges

Receipts for these should be attached to the claim; where receiptless payment has been made, evidence should be made available and verified by the line manager.

Costs associated with owning and running the vehicle are covered by the mileage allowance. If actual costs are higher, unfortunately these cannot be claimed.

6.1.18. Using Sightsavers' vehicles

Reimbursement of any costs (eg fuel) required for Sightsavers' vehicles can be claimed against receipts. The narrative should include the vehicle's registration plate to facilitate monitoring. Details are within the Use of Vehicles Policy. This policy also covers the limited scope for personal use of Sightsavers' vehicles.

6.1.19. Travel allowance

Sightsavers does not provide company cars nor pay a car or travel allowance; staff in the UAE have this identified as a statutory pay element but it is not specifically linked to travel.

6.1.20. Specific vehicle related expenses which will not be paid

- Speeding fines
- Parking tickets
- Extra costs incurred for business insurance of a private vehicle (costs are part of the per-mile usage allowance).

6.2. Accommodation

6.2.1. Hotels

Accommodation should be arranged in accordance with the Global Travel Policy.

For hotel accommodation in Europe/ UK, or in a country without a Country Office, bookings must be made via the Travel Team and within the rates set out in the appendix

For hotel accommodation outside Europe/UK and in countries with a Country Office, the CO staff will book appropriate accommodation within their local rates set out in the appendix.

The Travel Team/ host Country Office will take into account security protocols, local agreements and contacts thereby obtaining possible discounts available to them.

Costs incurred in excess of the limits set in the appendix limits will be at personal expense. If the accommodation is inclusive of meals, the limit applicable is the hotel limit plus the relevant meal limit.

Sightsavers will not reimburse miscellaneous hotel charges, such as:

- Newspapers
- Mini bar drinks and snacks
- Laundry charges for trips of less than 7 days (hire of iron is an acceptable cost)
- Video / television charges for in-room movies
- “no show” costs
- Health / leisure club fees / membership

This list is not exhaustive; assume that costs provided by the hotel, other than accommodation and meals, are not covered and any queries should be raised with the Travel Team prior to travel. WiFi costs, where work is being done from the hotel, will be covered.

6.2.2. Staying with friends or relatives

As an alternative to arranging accommodation and breakfast at a hotel, individuals may choose to stay overnight with friends or relatives. No reimbursement, or gift in thanks for accommodation, is payable.

6.2.3. Laundry

Reasonable laundry costs on trips over seven days will be reimbursed. Laundry claims made should be for basic items and not for dry cleaning suits, jackets or outerwear.

6.3. Meals and entertaining

6.3.1. Meals away from office

Reimbursement will be limited to the local rates (i.e. the rate applicable in the country where the meal is taken, not the rates applicable in the home country of the claimant) as set out in the appendix.

Breakfast only be claimed if

- You are away from your home country OR
- You are required to stay away from home overnight but in home country OR
- You will have to leave home for work-related travel before 6am

Lunch can only be claimed if

- You are away from your home country

Evening meal can only be claimed if

- You are away from your home country OR
- You are required to stay away from home overnight but in home country OR
- You will arrive home from work-related travel after 9pm

Refreshments can only be claimed if

- You are on a work-related journey that exceeds 4 hours
- You are in a work meeting that lasts longer than 4 hours

Where meals can be claimed due to leaving before 6am/ arriving home after 9pm, these times are when you would leave/arrive were you not stopping for a meal. In practice, therefore, you may have to leave much earlier than 6am or arrive home much later than 9pm in order to stop for the meal.

Alcohol is limited to a single glass taken with an evening meal only. A bottle of wine is assumed to contain 4 glasses so a bottle can be ordered for meals with 4 claimants.

Sightsavers may arrange catering for meals where attendees meet the above requirements (e.g. providing refreshments at a work meeting that is longer than 4 hours). This will be arranged via PO and subsequent invoice and therefore does not need to be claimed via expenses.

Where meals are taken by several staff together, it may be appropriate to have a single payment. This ideally should be made by the most senior member of staff, who should claim the costs back but code the expenditure evenly split over the attendees (where they are in different cost centres). The amount allocated to each person must be within the limits given in the appendix and will be at the rates applicable for the country where the meal is consumed not the home-country of the staff.

6.3.2. Per-diem subsistence allowance

In some countries, receipts for food are not generally given, and instead a per-diem allowance is payable to cover the costs of meals. Per-diem subsistence payments may be taxable within some jurisdictions. This is detailed in the separate per-diem policy.

6.3.3. Entertaining donors, suppliers, or other business connections

The cost of entertaining donors or potential donors, suppliers or other genuine business connections at genuine business occasions can be claimed back on presentation of a receipt, subject to reasonableness. Expected costs should be agreed with line managers ahead of the entertainment. Details of “who” and “purpose” must be included with the claim, and particular care taken to ensure the “purpose” satisfies the requirement to be “incurred wholly, exclusively and necessarily in the performance of duties undertaken by staff in their employment at Sightsavers” test. Where possible, entertaining donors, suppliers or similar should be organised by the Events Team and paid for via invoice from the caterers, venue etc.

The following can usually be regarded as reasonable and genuine business occasions

- Campaign/fundraising launches or events

- Lunches and similar events for donors or potential donors or business connections at which business is discussed

Claims for entertaining expenses must be supported with records/receipts for the amount spent on each occasion, the nature of the entertainment, the names of the persons entertained and their organisation if applicable and the reasons for the entertainment. If unsure whether the entertainment is reasonable, it should be discussed first with the relevant Director.

Consider whether Sightsavers’ donors would be happy with their money being spent in this way.

6.3.4. Informal meetings

From time-to-time senior staff may wish to reward their teams, or individuals, for a job well done typically with a meal. This cannot be reimbursed. Senior staff must bear the costs of any such cost themselves.

6.3.5. Christmas or other religious festival staff parties

These may be organised by Sightsavers who will arrange payment on invoice directly with the venue, caterers etc. No costs for staff parties should therefore be claimed through the Expenses Policy.

6.4. Communications

6.4.1. Telephone

Telephone calls and internet charges for business use are regarded as legitimate expenses, however, this only applies to additional costs incurred; if business use is contained within a payment plan or monthly subscription or utilities fee which would be incurred anyway for personal use, no costs can be claimed.

Personal telephone calls where staff are required to be away from home will be covered at rates contained in the appendix. Staff should use office landlines and non-hotel telephones where possible.

6.4.2. Sightsavers' mobile phones

Sightsavers mobile phones must only be used for business purposes. If travelling abroad, a SIM card from the local office should be obtained to minimise roaming charges. Any non-business use must be reimbursed: code the reimbursement to "personal expenditure" and Finance will deduct via payroll.

6.4.3. Personal mobile phones

As above, only telephone calls and internet charges for business use are regarded as legitimate expenses. If the business call costs are contained within the staff members' access package, no costs are claimable as no additional costs have been incurred.

6.4.4. Accessing work email/documents on personal smartphone or other device

When travelling overseas for business this may incur significant costs; this should be reviewed before travel and use of Sightsavers devices or local SIM cards should be investigated.

If travelling, it is advised to download the Proactis App so that expenses can be claimed as they are incurred.

Using personal devices is subject to the Bring Your Own Device policy contained within the IT Security Policy.

6.5. ICT

6.5.1. ICT expenditure

In accordance with the IT Usage Policy and IT Security Policy, IT hardware or software must not be obtained / purchased / downloaded/ installed except by the ICT department. IT expenditure cannot therefore be reclaimed via expenses and must be purchased by the ICT department through the procurement policy.

6.5.2. Internet costs

Staff may only claim internet costs when both the following apply:

1. Sightsavers have asked the staff member to work from home and/or there is no Sightsavers office or alternative work location provided, or where the staff member is travelling and expected to work from their hotel room, the cost of hotel WiFi are covered.
2. The staff member does not already have internet access at home OR they do have access but is insufficient for work purposes and must be installed/ upgraded in order for the staff member to perform their duties. Only additional costs may be claimed.

6.6. Gifts and gratuities

6.6.1. Non-Official Formal / Informal Gifts etc.

The costs of refreshments, cards, flowers, gifts etc provided to colleagues. (birthdays, anniversaries, new baby, illness, bereavements etc) should be personally borne by the originating head of department or through a staff collection. HR operates an official policy to reward long service which is conducted via payroll and is taxable.

6.6.2. Receiving gifts

Gifts from organisations or individuals with whom you have, or might have, business dealings on behalf of Sightsavers should not be accepted. These can include goods and services in kind, at preferential rates, or cash.

Such gifts should either be returned to the sender or, where this would cause offence, instead be donated to a local office or centralised annual Sightsavers raffle, where tickets sold will ultimately go towards funding projects and programmes overseas. If this is the case, the donor should be thanked in writing and advised this is what has been done.

This is to avoid scenarios set out in the Anti-fraud and corruption policy.

6.6.3. Gratuities/ tipping

Sightsavers will reimburse reasonable tips (maximum 10%, except maximum 20% in USA) given for services provided in restaurants, airports, hotels, etc provided there is a receipt as proof.

6.7. Employment related expenses

6.7.1. Working at home

Sightsavers does not cover any costs of home broadband, stationery, use of home utilities etc, nor travel into office (employees who are hybrid workers are considered to have two places of employment).

Staff who have a disability, a temporary health condition or due to pregnancy and as such require reasonable adjustments such as furniture and/or equipment to enable them to work at home must seek line manager's approval in writing for specific expenditure before claiming any costs. The Health and Wellbeing Policy has further details.

Staff may be eligible to claim a tax rebate towards any additional costs where that is offered by the local jurisdiction.

6.7.2. Eye tests & spectacles

Sightsavers will reimburse towards the cost of basic eye tests (annually for drivers, every two years for VDU users), and contribute to any spectacles specifically prescribed for computer or driving use where these activities are a job requirement. See the appendix, and further information on MyPortal. These costs may be covered within medical insurance schemes; costs should be claimed from these where available.

6.7.3. Professional Subscriptions

Reimbursement through expenses of the costs of professional fees and subscriptions may be made where these are regarded as an essential requirement or included in the job profile for a particular post at management discretion.

Staff may wish to explore obtaining corporate membership of certain professional bodies for Sightsavers as an organisation rather for themselves as individuals. Corporate subscriptions should be purchased and paid for via invoice to Sightsavers and not via expenses.

6.7.4. Training

Booking for training courses, including personal development, should always be made in advance and in liaison with the staff member's line manager and budget holder, who will arrange for payment to be made on invoice.

6.7.5. Conferences/ seminars

Conferences and seminars necessary for the performance of an employee's duties should be approved by the line manager. Sightsavers will not reimburse personal expenses for Conferences/ seminars other than travel to/from the venue, as outlined in section 6.1, and meals, if applicable under the guidelines given in 6.3.1.

6.7.6. International relocation

Refer to the Relocation guidance. Any agreed relocation expenses must be pre-approved by the relevant Director.

6.7.7. Interview expenses

Reasonable interview expenses will be reimbursed, provided authority from the hiring manager is obtained prior to the expenditure being incurred (reimbursement not to be made until after the interview) and, where possible and appropriate, interviews conducted remotely to minimise costs.

6.7.8. Childcare

In some jurisdictions, Sightsavers operates a childcare voucher policy through payroll. This is not an expenses payment.

Sightsavers will reimburse the cost of formal childcare when a staff member works or travels outside of their normal working hours (including normal commuting, i.e. outside their normal 'away from home' time) for business reasons and where no alternative free childcare provision (e.g. with another member of the child's immediate family) is available. Any claimed childcare must be with a registered and insured childcare provider and claims must include an invoice. All childcare costs must be agreed in advance by the line manager

6.8. Interest, card charges, foreign exchange

6.8.1. Bank transaction costs

Sightsavers will not reimburse any interest, card charges or other fees incurred on staff personal credit cards where the card has been used to pay for reclaimable expenses. Expense claims should be submitted in a timely manner to avoid incurring such costs.

Sightsavers will not reimburse any bank charges and/or interest in respect of overdraft fees incurred where expenses have been paid. If this is likely to occur, where possible expenses should be paid directly by Sightsavers. Prompt reclaiming of expenses will minimise this risk.

6.8.2. Foreign currency issues

Where expense claims involve items in a different currency to the home currency, they should be reclaimed in the currency used; the amount refunded will be in the home currency using the standard exchange rate.

If it has been appropriate to take local currency for ad-hoc expenditure, and there was a fee for making that transaction, this may be claimed on production of relevant receipts. This can be minimised by arranging money to be collected at the destination via Western Union or similar agencies, or, if possible, obtaining petty cash from the local office.

The expenses system allows expenses incurred in a foreign currency to be repaid in the home currency at the exchange rate applicable on the date the expense was claimed.

Therefore, if travelling abroad on business, out-of-pocket expenses incurred under this policy with foreign currency can be automatically repaid in the home currency via the expenses process.

Expenditure in any non-home currency must still be allocated to the correct business expense, and not currency charges, with the exception of course of charges incurred for converting currencies.

Corporate credit cards have the facility to draw cash from an ATM or travel exchange bureau to assist in undertaking overseas travel: GBP£, US\$ or Euro € from the departing airport (to purchase local currency on arrival in country), or local currency from either the departing or destination airport. When processing the credit card statement, holders should allocate the amount drawn as cash against the actual expenditure items for which the cash was used. Any residual cash should be allocated to 'personal expenditure' and it will be recovered from the next payroll. Expenditure allocated to 'personal expenditure' will be monitored to ensure this is not being abused.

Appendix: Local rates by country

UK

Note that some expenses may need to be reported by Payroll to HMRC on form P11D. Some payments may be subject to NICs and tax. If unsure, check with Payroll.

All rates are inclusive of VAT, and all receipts must show the VAT number and the VAT amount paid (where applicable), as well as the name and address of the supplier.

5.4 Cash advances are not available for UK staff; for clarity, cash advances for expenses may be subject to NICs and, if over £1000, may be considered a beneficial loan and require reporting on P11D even if the expenses are subsequently incurred and fully receipted. Care should therefore be taken to ensure cash advances for UK staff are neither claimed nor paid.

6.1.17 Mileage allowance for work journeys (not commuting):

Car: First 10,000 miles in year (Apr-Mar): 45p/mile, subsequently 25p/mile

Bicycle: 20p/mile

Motorcycle: 24p/mile

Work colleague as passenger on a work journey: 5p/mile

6.2.1 UK hotel accommodation must be booked via the Travel Team and not claimed on expenses. Maximum costs, excluding meals, are:

London (within M25) £180/night

Cities other than London £150/night

Elsewhere £105/night

6.3.1 Meals are subject to these limits and within the conditions specified in 6.3.1:

breakfast: £10

lunch £5

evening meal £25

refreshments per day £5

6.3.2 If travelling in a location where per-diem rates are payable for subsistence (NB: not applicable to staff travelling within UK, but noted here as UK staff might claim if travelling abroad but be more familiar with this UK appendix), note that these allowances may have to be reported on P11D. Contact Payroll for advice.

6.4.1 Telephone calls home when travelling and staying away overnight, where cost not included within personal price-plan:

UK to UK	maximum £2.50/day
UK to overseas	maximum £5.00/day

If overseas and calling UK, expenses rate caps are those for that country

Evidence must be provided in respect of the calls made and costs claimed. Costs within payment plans are not covered.

6.7.1 Where applicable, staff should claim work from home allowance directly from HMRC. The work from home allowance is currently only payable where staff are REQUIRED to work from home (e.g. if a working day is on a day where the office is closed). If choosing to work from home, no allowance is claimable.

For example, if the office building is closed 2 days a week, and a part-time staff member is working 3 days a week, where there is no requirement that any of those days are when the office is closed, that staff member cannot claim the WFH allowance from HMRC.

<https://www.gov.uk/tax-relief-for-employees/working-at-home>

No allowance is payable, by Sightsavers or HMRC, for the costs of travelling to/from the office for hybrid working; staff who are hybrid-workers are considered by HMRC to have two places of employment and travel between home and place of employment is not eligible for any travel allowance. Travelcard/ bicycle scheme may be applied for, see separate Staff Loans policy.

6.7.2 Annual eye test maximum £25

Special separate spectacles solely for VDU use, and this is a part of role, maximum £65

Special separate spectacles solely for driving use, and this is a part of role, maximum £65

We work with partners in low and middle income countries to eliminate avoidable blindness and promote equal opportunities for people with disabilities.

www.sightsavers.org