Global expenses policy

November 2026

Sightsavers

Document control

Document owner	Management Team
Document administrator	Financial Controller
Document status	Approved
Date of last review	November 2026
Review period	5 years
Version number	5.2

Document amendment history

Version number	Date	Amendment summary	Approved by
1.1	April 2014	Amendments made in accordance with 2014 Dispensation Notice	Management
2.1	March 2017	Abolition of HMRC Dispensation regime	Management
3.1	January 2020	Amendments made to specifically include corporate credit card use; selected other general review changes (not fundamental)	Management
4.1	September 2020	Amendments made combining 3 different policies (GFF ch7, UK expenses, non-UK expenses) into one consistent Global policy	Management
4.2	October 2023	Appendix: Local rates UK amendment to meal allowance	Management
5.1	August 2024	Amendments to support formal team meetings, where team members are predominantly working remotely; general tidy ups and refreshments to the policy.	Management
5.2	December 2024	Update UK lunch limit	Management

Version number	Date	Amendment summary	Approved by
6.1	November 2026	Amendments to make policy less prescriptive, more principles based.	Management

Contents

1. Introduction and purpose 6

2. Expenses principles 7

3. Reducing Carbon Emissions 8

4. Expenses incurred outside home country 9

5. Claiming cost of expenses 10

5.1. Paying for expenses 10

5.2. Timetable for claiming expenses 10

5.3. Claiming reimbursement of expenses incurred 11

5.3.1 Claimant 11

5.3.2 Authoriser 11

5.4. Expense advances 12

5.4.1 Claimant – requesting an advance 12

5.4.2 Claimant – retiring an advance 13

5.4.3 Authoriser for advance claims 13

5.5. Fraud 14

6. Specific items of expenditure 15

6.1 Travel 15

6.1.1. General notes on travel 15

6.1.2. Air travel 15

6.1.3. Baggage – storage and overweight charges 15

6.1.4. Travel club membership 15

6.1.5. Extending trip for personal travel/holiday 16

6.1.6. Airport car parking 16

6.1.7. Passport / visa 16

6.1.8. Insurance 16

6.1.9. Immunisations/ medication/ health 16

6.1.10. Rail travel 16
6.1.11. Taxis 17
6.1.12. Private car and other travel schemes 17
6.1.13. Compensation 17
6.1.14. Journey between home and work 17
6.1.15. Mileage allowance 18
6.1.16. Additional costs incurred when using vehicles 18
6.1.17. Travel allowance 18
6.2. Accommodation 19
6.2.1. Hotels 19
6.2.2. Staying with friends or relatives 19
6.2.3. Laundry 19
6.3. Meals and entertaining 20
6.3.1. Meals away from office 20
6.3.2. Per-diem subsistence allowance 20
6.3.3. Entertaining donors, suppliers or other business connections 21
6.3.4. Team meetings 21
6.3.5. Alcoholic refreshments 21
6.3.6. Christmas or other religious festival staff parties 22
6.4. Communications 23
6.4.1. Telephone 23
6.4.2. Sightsavers' mobile phones 23
6.4.3. Personal mobile phones 23
6.4.4. Accessing work email/documents on personal smartphone or other devices 23
6.5. ICT 24
6.5.1. ICT expenditure 24
6.5.2. Internet costs 24
6.6. Gifts and gratuities 25
6.6.1. Non-Official Formal / Informal Gifts etc. 25
6.6.2. Receiving gifts 25
6.6.3. Gratuities/ tipping 25
6.7. HR expenses 26

6.7.1. Working at home 26
6.7.2. Eye tests & spectacles 26
6.7.3. Professional Subscriptions 26
6.7.4. Training 27
6.7.5. Conferences/ seminars 27
6.7.6. International relocation 27
6.7.7. Interview expenses 27
6.7.8. Childcare 27
6.8. Interest, card charges, foreign exchange 28
6.8.1. Bank transaction costs 28
6.8.2. Foreign currency issues 28

1. Introduction and purpose

This policy provides Sightsavers staff with clear guidance on valid expenses, how to make a claim, the controls that apply and the authorisation required. Sightsavers has a duty to its stakeholders (including donors and beneficiaries) to ensure that resources are used efficiently and effectively in line with its strategic framework.

No policy can cover every possible situation. Staff should use the principles and examples in this document to guide their judgement and seek advice from the Head of Business Finance, Finance Operations Manager, or Travel Team before incurring any uncertain expense that may need to be reimbursed.

This policy sits alongside other corporate polices, including Travel, Procurement, Corporate Credit Card, Per Diem guidelines and the Global Financial Framework. Staff must understand these policies to apply the Expenses Policy correctly.

This policy applies to Sightsavers staff, temporary staff, Trustees, and volunteers. Temporary staff should claim through their agency, using the rates and principles in this guide. Contractors and sub-contractors may include expenses in their invoices were permitted by their contract and this guide. For the purposes of this policy, all valid claimants are referred to as “staff”.

2. Expenses principles

For this policy, an “expense claim” is any expenditure a staff member incurs directly on Sightsavers’, rather than being processed through the organisation’s Finance and Operations departments.

Expense claims should only be used when payment cannot be made through the relevant purchasing process / systems, such as direct supplier invoicing, corporate credit card or mobile money. Direct invoicing should be the default approach because it provides pre-approval through Sightsavers’ procurement system. The expenses process must not be used to bypass the Procurement Policy or other guidelines.

Sightsavers will reimburse actual, reasonable expenses incurred wholly, exclusively, and necessarily for Sightsavers. Expenses must exceed normal working day costs, unless the staff member is away from home for an extended period, and comply with local regulations. Staff must minimise, record, explain and justify all expenses.

Expenses needed to protect health, safety or security are allowable, including where they fall outside standard categories. Where possible, staff should agree these costs in advance with the Travel Team and their line manager. Staff must not compromise safety and must immediately inform their line manager and the Global Security and Resilience team of any security related expense.

When reimbursing legitimate business expenses, Sightsavers aims to:

- comply with relevant tax regulations in the country where the expense is incurred and/or charged
- avoid creating income tax liabilities for staff and others
- minimise transaction costs by electronic submission of claims
- reduce unnecessary expenditure and optimise value for money
- reduce administration by ensuring all claims are valid, supported and explained
- comply with funder requirements where applicable
- record approved expenditure in the accounts system within 3 months and expensed in the financial year to which it relates.

Some expenses have specific rates or limits such as mileage. These are reviewed regularly and are set out in this policy.

Where rates or price caps differ by country, use those for the country where the expense is incurred. Some rates or allowances may be taxable in the staff member’s home jurisdiction.

This policy aims to comply with relevant tax legislation and regulations, including the UK tax code. If local tax legislation, regulation or guidance conflicts with this policy, local requirements take precedence.

The ’home cost centre’ is the cost centre that holds the staff member’s expenses budget, usually the same as their salary cost centre.

3. Reducing Carbon Emissions

Staff are expected to choose the lowest carbon efficient travel option that is practical and appropriate whilst prioritising health and safety. Lower carbon options include:

- using tele-conferencing and video conferencing where suitable
- using trains instead of planes where practical
- using trains instead of cars for long journeys where feasible
- walking or cycling for shorter journeys were safe and practical
- using public transport instead of taxis where appropriate
- sharing vehicles for similar journey

The lowest-carbon option may not always be suitable due to time constraints, practicalities such as quantity of baggage, or safety and security considerations that may make other forms of travel more appropriate.

4. Expenses incurred outside home country

Expenses categories, rates and cost caps are based on the country where the expense is incurred. Costs should be charged to the staff member's home cost centre or relevant project; home cost centre restrictions take precedent.

Before travelling abroad, staff should read the Global Travel Policy.

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

For travel to a country with a Sightsavers Office, contact that office at least 10 working days before arrival. The local office will arrange local travel, accommodation and subsistence where appropriate. If the local office cannot assist, contact the Travel Team.

For travel to a country without a Sightsavers Office, the Travel Team will arrange local travel, accommodation and subsistence.

If costs cannot be booked by the Travel Team or local country office, use these payment methods in order:

- corporate credit card, if issued and practical in the destination country
- personal credit or debit card, where practical, reclaimed promptly through Proactis
- personal funds transfer through an agency, such as Western Union, for collection or use in the destination country, and reclaimed promptly through Proactis
- travel advance via Proactis, only for staff outside Europe where other methods cannot be used. Advance must be retired on return in line with chapter 7 of the Global Financial Framework

Carrying large amounts of cash creates significant risk in terms of both the safety of the traveller and the financial impact of any loss/theft and should be avoided.

Where cash is the only option, insurance must cover the risk, and staff should seek advice from the Head of Corporate Services. Any company credit card cash withdrawal over £1,500, or equivalent, requires advance approval by the Chief Operating Officer for approval through Proactis with clear justification.

5. Claiming cost of expenses

5.1. Paying for expenses

All expenses are processed via Proactis.

Expenses are reimbursable only with appropriate evidence, normally a digital image of a valid sales receipt, ticket or invoice. Rate based claims, such as mileage, must also include evidence of the quantity claimed, such as a route map and calculation used.

Where possible, claimants should agree acceptable evidence with the authoriser before incurring costs. Supporting documentation should show local taxes, retailer details, purchase date, items purchased, and total amount paid.

If a receipt is unavailable, such as for some contactless travel, suitable alternative evidence must be provided, for example a website rate printout or bank statement showing payment.

Claimants should photograph receipts when issued or use the Proactis mobile app to avoid loss before submission. Credit card receipts alone are usually insufficient on their own.

Some funded projects require original hard copies. Claimants must check funder requirements and, if required, retain paperwork as instructed by the project lead as well as claiming electronically. Hard-copy documents must include the project name, funder name, and relevant internal reference.

Approving managers are responsible for reviewing and authorising expenses. Finance teams process approved claims and may carry out checks, but these checks do not replace claimant or approver responsibilities.

5.2. Timetable for claiming expenses

Valid, complete expense claims including per diems must be submitted and approved within three months of the expense or per diem date. Claims for October, November or December must be submitted and approved by 31st December to be included in the correct financial year. Claimants must allow time for approval before the deadline.

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

Incorrect claims will be returned, and if this means the deadline is missed, will not be paid.

5.3. Claiming reimbursement of expenses incurred

5.3.1 Claimant

Claimants may reclaim eligible expenditure where they are temporarily out-of-pocket.

Proof of expenditure must be scanned and uploaded to Proactis. Hard copies need only to be retained if required by a funder.

Claimants must not claim actual costs in addition to allowances, such as mileage, partner organisations allowances, or per diems. This will be treated as fraud.

Personal expenditure on a receipt must be removed and not claimed.

Each Proactis claim must:

- Be correctly coded
- Describe the nature and purpose of each expense, replacing default item descriptions with specific descriptions.
- Include clear receipts, invoices or rate-based calculations.
- Be submitted within the timescales set out in section 5.2.
- Comply with Sightsavers' policies, principles and guidelines

If claiming personal expenditure on behalf of another staff member, change the employee code on that line. The claim will route to both line managers for approval and proceed to Finance only after both managers approve it. Costs for colleagues in the same cost centre need not be split, but the narrative must name the colleagues concerned.

For help completing an expense claim, contact the Finance Systems Team through the Service Helpdesk or attend the Proactis training sessions.

Valid, authorised UK expense claims are reimbursed weekly by BACS directly into staff bank accounts. Claimants must allow enough time for approval and ensure Finance receives approved claims within three months of the expense date.

Incorrectly submitted claims will not be reimbursed.

5.3.2 Authoriser

Authorised signatories must ensure claims are timely, valid, complete, and compliant with Sightsavers policy, and understand this policy to support staff.

Approvers are responsible for the lines highlighted in yellow in Proactis. Claims may route to multiple line managers where expenses relate to more than one staff member, depending on their cost centre.

For queries, contact the Finance Operations Team through the Service Desk.

Authoriser checklist

- Is there enough detail about the expenditure?
- Are receipts, invoices or other evidence attached?
- Is the claim correctly coded?
- Will the claim be submitted and approved within three months?
- Does the expense comply with policy?

If compliant, the authoriser should approve the claim in Proactis, confirming it has been checked and agreed. If not, they should discuss it with the originator and reject it with a reason.

Claims above the authoriser's signing limit are automatically routed to the next approval level.

If a stand-in manager is nominated, the authoriser's claims will route to the stand-in.

Claims over £1,000, or equivalent, require second authorisation and are routed automatically by Proactis.

Claims for more than one staff member route to all managers and reach Finance only after all approve.

If a line manager incurs expenses and charges them to a direct report's employee code, Proactis will reject the authorisation on the grounds of self-approval. The claimant must ask Finance Systems to reallocate the claim in Proactis to the claimant's manager.

5.4. Expense advances

5.4.1 Claimant – requesting an advance

Non-European staff ONLY may request an advance for policy compliant costs within local rates and caps where they lack personal funds to cover the costs before reimbursement. For costs relating to travel, food and subsistence please see section 6.3.2 Per Diem subsistence allowance.

Claimants must first estimate costs, prepare an itinerary and Terms of Reference and request the advance in Proactis; after spending, they must upload and code actual costs to retire it.

No new advance will be issued until the previous advance has been retired through approved, coded actual expenditure with supporting documentation scanned and uploaded. Any exception to this is subject to a clear justification and with approval from the Regional Director.

Requests must be completed in Proactis *at least* 10 working days before funds are needed and include project dates and itinerary.

Advances are paid only after authorisation so claimants must allow time for line manager approval and Finance processing.

Incorrectly submitted advance requests will not be paid.

Valid, authorised advances are paid directly to the claimant's bank or mobile money account prior to the itinerary start date.

5.4.2 Claimant – retiring an advance

Whilst travelling, staff should keep receipts, invoices, tickets and other proof of expenditure. Proof of expenditure must be scanned, uploaded and coded onto Proactis within 5 working days of returning to the office.

Hard copies receipts need not be kept after upload unless required by a funder.

Each expense claim in Proactis must:

- Be correctly coded
- Describe the nature and purpose each expense, replacing default item descriptions with specific descriptions
- Include clear receipts, invoices or rate-based calculations
- Comply with Sightsavers' policies, principles and guidelines

Unsupported expenditure, including that relating to lost documentation without copies, must be repaid to Sightsavers. Documented expenditure plus any returned balance must equal the advanced amount.

Unspent or invalid expenditure must be repaid to Sightsavers. Regular overestimation may lead to loss of advance access.

Personal expenditure on receipts must be removed and not claimed.

For help completing a claim, contact the Finance Systems Team through the Service Helpdesk or attend the Proactis training sessions.

Balances outstanding for over one month will need to be repaid to Sightsavers, the means of repayment being location dependant. This will be monitored to ensure the system is not being abused.

5.4.3 Authoriser for advance claims

Authorisers must review and approve both the advance request and its retirement.

<u>Checklist for authorisers reviewing a request for an advance</u>

- Are project dates and costed itinerary included?
- Is the claim for the amount in the costed itinerary?
- Are all itinerary items policy compliant?
- Is the itinerary reasonable and are travel dates correct?
- Have all previous expense advances been retired?
- Is the claim correctly coded as an advance?
- Has Finance been given enough notice to pay?

Checklist for authorisers reviewing a retirement of an advance

- Is there enough expenditure detail?
- Are receipts, invoices or other evidence attached?
- Is the claim correctly coded?
- Was it submitted within 5 working days of return?
- Does the claim comply with policy?

Authorised signatories must ensure advance and retirement claims are timely, valid, complete and policy compliant, and understand the policy to support staff queries.

For queries, contact the Finance Systems Team through the Service Helpdesk or the Africa Finance Team or attend the Proactis training sessions.

If compliant the authoriser should approve the claim in Proactis, confirming it has been checked and agreed. If not, they should discuss it with the originator and reject it with a reason.

See section 5.3.2 for limits and expenditure on behalf of other staff.

Unauthorised items must be funded by the claimant.

5.5. Fraud

Falsifying an expense claim is a serious disciplinary offence and may lead to loss of access to expenses reclaims.

Authorising inappropriate claims may result in disciplinary action and/or loss of authorisation rights.

Refer to the Global Disciplinary Policy and/or Anti-Fraud and Corruption Policy.

Concerns about the validity of approved claims should be discussed with Internal Audit, the Financial Controller, 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 on Sightsavers business must follow the Global Travel Policy and the Global Physical Security policy. A Country Office may maintain additional country specific travel expense guidance.

Staff should contact the Travel Team through the Service Desk as soon as travel is identified. The Travel Team can advise and may arrange part or all of the trip. Early notice supports timely, cost-effective arrangements, including requirements such as visas.

6.1.2. Air travel

The Travel Team must book:

- Any international flight
- Any local flights where there is no local office
- Programme or project funded flights

The Country Office should book:

- Local flights within that country

Air fares claimed through expenses or advances will not be reimbursed without prior Travel Team consent. The Travel Team can advise where travellers must book directly due to 2-factor authentication banking requirements.

Staff must give at least 10 working days' notice and contact the Travel Team as soon as travel dates are known. More notice gives more flight options and may reduce costs.

All enquiries should go to the Travel Team through the Service Desk.

6.1.3. Baggage – storage and overweight charges

Sightsavers reimburses airport baggage storage or excess baggage charges only where directly related to Sightsavers business, such as transporting supplies and equipment for an event. Staff should check with the Travel Team before travel so costs can be pre-booked where possible.

6.1.4. Travel club membership

The Travel Team will advise when travel club membership may be reimbursed, such as where lounge access or refreshments for regular travellers reduce overall cost. Staff should avoid creating a tax liability and check with Payroll if unsure.

6.1.5. Extending trip for personal travel/holiday

Staff may take approved annual leave before or after a business trip. Sightsavers will not reimburse accommodation, subsistence or travel beyond the essential business element and the staff member should ensure they have their own travel insurance for any leave beyond the business part of the trip.

6.1.6. Airport car parking

Airport parking for travel to or from the departure airport is reimbursable with a valid receipt.

6.1.7. Passport / visa

Sightsavers will cover a passport, passport renewal or second passport costs required for frequent work-related travel with a valid receipt.

Business visa application costs, including photographs, are covered. Travellers are normally expected to arrange their own visas.

Fast track passports or visa charges are not normally claimable and require Director level approval in exceptional cases.

6.1.8. Insurance

For Sightsavers travel insurance, refer to the Global Travel Policy.

6.1.9. Immunisations/ medication/ health

Immunisations and medications are the responsibility of the traveller with the costs reclaimable through expenses. If illness occurs abroad, contact the local office and the Travel Team. Reasonable and unavoidable medical costs not covered by insurance are reimbursable with receipts. See the Global Travel Policy.

6.1.10. Rail travel

Rail fares should normally be standard class and the cheapest suitable option. Staff should book in advance where possible.

UK or European train tickets may be booked directly and reclaimed through expenses or arranged through the Travel Team via the Service Desk.

6.1.11. Taxis

Taxi costs for Sightsavers business, including airport travel, may be reclaimed with a valid receipt.

Taxis should be avoided where public transport or Sightsavers vehicles are suitable for both cost and environmental reasons. Local security guidance will specify when each may be used.

Taxis may be used where practical, safer, disability accessible or cost effective, such as when transporting large or heavy items, for night travel, or for group journeys.

Reasonable taxi tips are reimbursable up to 10%. Any tip should be noted on the receipt.

6.1.12. Private car and other travel schemes

Private car mileage may be claimed where it is more efficient than public transport, reasonably accommodates a disability, or allows heavy or bulky items to be transported. Claims must use the applicable country and vehicle mileage rate.

Staff using their own vehicle must ensure it is insured for business travel, taxed, roadworthy and covered by breakdown assistance, with insurance evidence available. Accidents on Sightsavers business must be reported to the line manager.

Staff may apply for a travelcard or bicycle scheme where available; see the Staff Loans policy.

6.1.13. Compensation

Compensation for delays or cancellations, such as vouchers, refreshments, meals, accommodation and/or alternative travel during a disrupted journey, may be accepted but must be noted on the expenses claim.

Claimants must not personally benefit from compensation beyond what is needed to complete the journey. Vouchers go to the Travel Team, monetary compensation to Finance, and compensation must be declared to the line manager.

6.1.14. Travel between home and work

Travel between home and an employee’s normal workplace is not covered by expenses.

A business journey is travel between workplaces. Travel to a temporary base may be claimable, but only the additional cost if it is in a similar direction to the normal workplace.

For hybrid-working, travel between home and the normal office is not covered, even if home is also treated as a normal place of work.

Where a contract names home as the normal workplace, travel and other expenses may be claimable if conditions are met. Staff should check their employment contract and the Blended Working Framework.

6.1.15. Mileage allowance

Mileage allowance covers wear and tear, fuel, business-use insurance, vehicle tax, and roadworthiness. UK mileage may be claimed at HMRC approved rates:

Type of vehicle	First 10,000 miles	Above 10,000
Cars and vans	55p	25p
Motorcycles	24p	24p
bicycles	20p	20p

Staff carrying another staff member in their own car or van on a business journey may claim 5p per passenger per business mile.

Claimants should calculate mileage using a route planner and attach the saved or printed result.

6.1.16. Additional costs incurred when using vehicles

In addition to mileage, unavoidable business-related vehicle costs may be claimed, including:

- Car parking, excluding day-to-day office parking
- Road and bridge tolls
- Congestion charges
- Low emission area charges

Receipts must be attached. If no receipt is available, alternative evidence must be provided and verified by the line manager.

Avoidable costs, such as speeding fines or parking tickets will not be reimbursed. Staff must obey relevant laws and parking restrictions.

6.1.17. Travel allowance

Sightsavers does not provide company cars or car allowances.

6.2. Accommodation

6.2.1. Hotels

Accommodation must follow the Global Travel Policy.

Hotels in Europe, the UK, or countries without a Country Office must be booked through the Travel Team.

Elsewhere, the Country Office will book suitable accommodation with prequalified hotels wherever possible. Accommodation expenses may be reimbursed to staff only when prebooking and invoicing through the Country Office is not possible.

The Travel Team or host Country Office will consider security protocols, local agreements, contacts and discounts.

Hotel costs other than accommodation and meals are not covered unless agreed with the Travel Team before travel, such as newspapers or mini bar drinks and snacks. Wi-Fi is covered when used for work.

6.2.2. Staying with friends or relatives

Staff may stay with friends or relatives instead of using a hotel, but no reimbursement or gift is payable.

6.2.3. Laundry

Reasonable basic laundry costs are reimbursable on business trips over seven days, excluding dry cleaning suits, jackets or outerwear. Trips under seven days are not eligible for reimbursement.

6.3. Meals and entertaining

6.3.1. Meals away from office

Staff may claim reasonable meals when away from their normal workplace or staying away, supported by itemised receipts. Breakfast is not claimable if included in accommodation.

Without a receipt, a tax liability may arise, and the claim may be declined.

The following conditions apply:

Meal	Condition
Breakfast	leaving home before 6am (per diems before 8am)
Lunch	away for more than 5 hours (per diems away till 1pm)
Dinner	away for more than 10 hours (per diems away till 6pm)

For work journeys lasting more than four hours, employees may claim the reasonable cost of a drink and snack. Line managers are responsible for ensuring purchases are appropriate.

Where staff eat together, the most senior staff member should pay the bill, claim the cost through expenses, splitting the cost across the attendees where they are in different cost centres. Alternatively organise individual bills.

There is no distinction between alcoholic and non-alcoholic refreshments; see section 6.3.5.

6.3.2. Per-diem subsistence allowance

Where food receipts are not generally issued a per-diem may cover meal and drink costs and may be taxable. See the separate Per-Diem Guidelines.

Per diems apply to African Sightsavers contracted individuals travelling within Africa only.

Sightsavers may make pre-agreed, low level fixed payments to staff and non-staff participants for certain in country and programme related activities and events outside Africa. These payments may be used, for example, to support event attendance or to cover eligible expenses.

When setting and approving rates:

- Use an appropriate source to establish applicable rates, for example: national government per diem rates, Sightsavers approved per diem rates.
- Where donor requirements apply, set rates within the limits agreed with the donor
- Ensure rates are appropriate, affordable, documented and approved by line management

These payments are handled at Country level. Refer to the Per Diem guidelines and the Global Financial Framework for further guidance.

6.3.3. Entertaining donors, suppliers or other business connections

Entertaining donors, suppliers or genuine business connections may be claimed where there is a clear business purpose, costs are reasonable and agreed with the line manager in advance. Use the Events Team and supplier invoices where possible. Purely social entertaining is not allowable.

Claims must include supporting records and receipts showing amount, type of entertainment, attendees' names and organisations, and business reason. Discuss any uncertainty about reasonableness with the relevant Director.

Staff should consider whether donors would regard the spend as appropriate.

6.3.4. Team meetings

Teams are encouraged to hold in-person group working meetings where this will bring clear benefits. These are business meetings, and reasonable related costs, including food and refreshments, may be treated as business expenses.

If advanced procurement is not practical, the most senior attendee should claim the cost and split coding across attendees where they are in different cost centres.

The following guidelines apply:

- A team meeting is a formal meeting designed to progress teamwork, capability, capacity, team building or objectives, in or away from the office;
- Refreshments in a team meeting setting do not have to accompany food;
- Expenses must be reasonable, moderate, modest and externally defensible. Use purchase processes where practical;
- There is no distinction between alcoholic and non-alcoholic refreshments; see section 6.3.5;
- Informal meetings and get togethers separate from formal team business and social events are not claimable.

Use the team's main Sightsavers office where possible to avoid unnecessary external costs.

Catering may be arranged for meetings that meet these requirements, such as food and refreshments for work meetings in the office over four hours long, and in the UK should be booked through Corporate Services via the Service Desk catering ticket, giving at least 4 working days' notice.

6.3.5. Alcoholic refreshments

Sightsavers no longer differentiates between alcoholic and non-alcoholic refreshments because:

- There are no significant cost reasons to differentiate between them;
- The principles of moderation and reasonableness address wellbeing concerns;

Some donors and funders prohibit alcohol costs from their grants and contracts. Staff must understand and comply with these restrictions

Sightsavers recognises that “reasonable” “modest” and “moderate” may be interpreted differently. This policy does not quantify these criteria, but Sightsavers may monitor alcohol expenditures and could introduce a specific accounting code if needed.

6.3.6. Christmas or other religious festival staff parties

Main office or country staff parties may be organised by Sightsavers, with suppliers paid directly.

Hybrid working may mean centrally organised office or country Christmas or other religious festival staff parties are less frequent or do not occur.

An annual or maximum bi-annual team or department social event may be treated as an organisational business cost if it follows the team meeting guidelines. If invoice payment is not practical, costs may be claimed through expenses under this policy.

To be exempt from tax and National Insurance, UK events must be annual, open to all staff from the same location or team, and cost under £150 per person in total across annual events.

6.4. Communications

6.4.1. Telephone

Telephone and internet charges are claimable only for additional business costs. Costs already included in a personal payment plan, monthly subscription or utility charge are not claimable.

Personal calls may be covered when staff are required to be away from home, however, wherever possible staff should use office landlines, non-hotel telephones, or internet-based connectivity such as WhatsApp or TEAMS.

Country Offices may provide corporate pre-paid mobile telephone lines and handsets whilst out of the office to facilitate business calls.

6.4.2. Sightsavers' mobile phones

Sightsavers mobile phones must be used for business purposes only. Staff travelling abroad should obtain a SIM card from the local office where possible to minimise roaming charges. Any non-business use must be reimbursed by coding the amount to personal expenditure; Finance will deduct this through payroll.

6.4.3. Personal mobile phones

Personal mobile phone calls and internet charges are claimable only for business use, supported by an itemised bill showing the extra cost. Costs included in an access package are not claimable.

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

Using personal devices overseas for work emails or documents may be costly. Staff should review this before travel and consider Sightsavers devices or local SIM cards.

Use of 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

Under the IT Usage and IT Security policies, only ICT may obtain, buy, download or install IT hardware or software. IT costs are not reclaimable through expenses and must be purchased by ICT in line with the Procurement Policy.

6.5.2. Internet costs

Internet costs are claimable only where both conditions apply:

- Sightsavers requires the staff member to work from home, provides no office or alternative work location, or expects hotel room working while travelling, where hotel WI-FI is not covered with accommodation costs
- The staff member is required to work from home and has no home internet OR the existing internet is insufficient and must be installed or upgraded for work. Only additional costs may be claimed.

6.6. Gifts and gratuities

6.6.1. Non-Official Formal / Informal Gifts etc.

Refreshments, cards, flowers or gifts for colleagues for a social event such as birthdays, anniversaries, new baby, illness, or bereavements, should be paid personally by the head of department or through a staff collection. Work related gifts for events such as retirements, leavers or Trustee departure should be discussed and approved in advance by the relevant line manager.

6.6.2. Receiving gifts

Staff must not accept gifts from organisations or individuals with whom they have, or may have, Sightsavers business dealings with, including goods, services in kind, preferential rates or cash.

Gifts should be returned. If this would cause offence, donate them to a country office or to a central Sightsavers raffle supporting overseas projects and programmes. Thank the donor in writing and explain what was done.

This approach helps avoid the situations described in the Anti-fraud and corruption policy.

6.6.3. Gratuities/ tipping

Reasonable tips for restaurants, airports, hotels and similar settings are reimbursable with a receipt, up to 10%, or 20% in the USA. If paying a cash tip, ensure the receipt is annotated to indicate the tip amount.

6.7. HR expenses

6.7.1. Working at home

Sightsavers does not cover home office furniture, broadband, stationery, home utilities or travel to the office.

Staff needing reasonable adjustments to work from home due to a disability, temporary health condition or pregnancy must get line manager approval before incurring or claiming costs. See the Health and Wellbeing Policy.

Staff may be eligible to claim a tax rebate for additional costs where this is available in the relevant jurisdiction.

Where applicable, UK staff should claim working from home allowances directly from HMRC. The allowance applies only when staff are required to work from home, for example when the office is closed on a working day, not when they choose to.

For example, if the office closes two days a week but a part-time staff member is not required to work on those days, they cannot claim the HMRC allowance.

6.7.2. Eye tests & spectacles

Sightsavers reimburses basic eye tests for all staff and may contribute to spectacles prescribed solely for computer or driving use where required for the role. Tests may be claimed annually for drivers and every two years for VDU users. These costs may be covered within medical insurance schemes, where available costs should be claimed through these.

In the UK claimable expenses are:

Standard eye test	£25 maximum
Separate spectacles solely for VDU use	£65 maximum
Separate spectacles solely for driving use	£65 maximum

Elsewhere local cost ranges apply.

6.7.3. Professional Subscriptions

Professional fees and subscriptions may be reimbursed where essential to the role or included in the job profile, at management discretion.

Where appropriate, consider corporate membership instead of individual membership. Corporate subscriptions should be invoiced to Sightsavers, not claimed through expenses.

6.7.4. Training

Training, including personal development, must be booked in advance with the line manager and budget holders' approval. Payment should be by invoice, not expenses.

6.7.5. Conferences/ seminars

Conferences and seminars required for duties must be line manager approved. Personal expenses are not reimbursed, except for reasonable travel, accommodation and subsistence costs as detailed in the relevant sections above.

6.7.6. International relocation

Staff should 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 may be reimbursed if the hiring manager approves them before they are incurred. Reimbursement is made after the interview. Remote interviews should be used where appropriate to minimise costs.

6.7.8. Childcare

In some jurisdictions, Sightsavers operates a childcare voucher policy through payroll; these are not expense payments.

Reimbursement applies strictly to extra childcare costs incurred directly because of non-routine work requirements (such as overnight travel or late-evening events). Regular, everyday childcare costs incurred during normal working hours are not eligible.

Sightsavers will reimburse the formal childcare costs only where all of the following apply:

- The staff member must work or travel outside normal working hours for business reasons, including normal commuting or away from home time
- No free alternative childcare is available, such as childcare provided by another member of the child's immediate family
- The childcare is provided by a registered and insured childcare provider.
- The claim is supported by an invoice and agreed in advance by the line manager

Some expenses may need Payroll reporting to HMRC on form P11D and may be subject to National Insurance and tax. Staff should ask Payroll if unsure.

6.8. Interest, card charges, foreign exchange

6.8.1. Bank transaction costs

Sightsavers will not reimburse interest, card charges or other fees on personal credit cards used for reclaimable expenses. Staff should claim promptly to avoid these costs.

Sightsavers will not reimburse bank charges or overdraft interest caused by paying expenses personally. Where this is likely, expenses should be paid directly by Sightsavers where possible.

6.8.2. Foreign currency issues

Non home currency expenses should be claimed in the currency used and reimbursed in home currency using the applicable exchange rate.

Transaction fees for obtaining local currency may be claimed where appropriate and receipted. Costs should be minimised, for example by destination money collection through Western Union or similar agencies.

Proactis can reimburse foreign currency expenses in home currency using the exchange rate on the claim date.

Non-home currency spend must be coded to the correct expense category, not currency charges unless it specifically relates to currency conversion.

Corporate credit cards may be used to withdraw cash for overseas travel, including GBP, USD or EUR at departure airports or local currency at departure or destination airports.

Cardholders must allocate cash withdrawals to the actual expenditure items. Any remaining cash should be coded as personal expenditure and recovered through payroll; this will be monitored for abuse.

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

www.sightsavers.org

Registered charity numbers 207544 and SC038110

Sightsavers