



Travel and Expenses Policy and Procedures

ELT manager	Director of Finance & Corporate Services
Responsible officer	Facilities Manager
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Equality impact assessment	
Further information (where relevant)	

Reviewer	Date	Review Action/Impact	BoM

Travel and Expenses Policy

1.0 Purpose

The purpose of this policy is to set out the procedures that must be followed when making business travel arrangements and claiming for expenses that have been incurred in connection with College business.

The key objectives of this policy are:

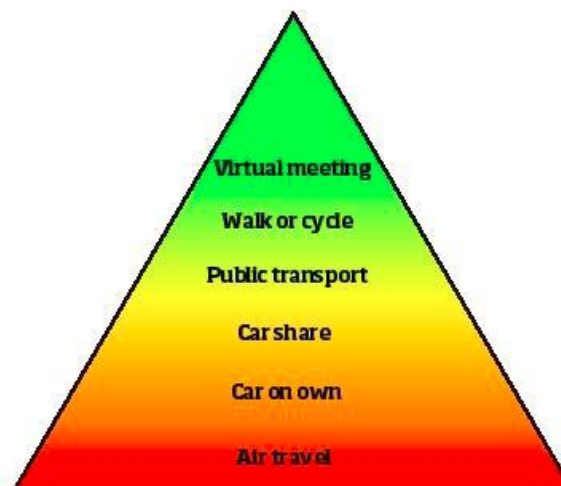
- To set out the College's policy relating to business travel and expenses and clearly state the types of expenditure that can and cannot be reimbursed,
- To ensure reasonable standards of service, comfort, convenience and safety for those who need to travel on College business whilst achieving best value for money,
- To ensure that the College complies with the requirements of the HMRC rules and requirements for tax dispensation,
- To define the process for claiming necessary expenses.

Provided that the procedures set out within this policy are followed, no additional tax or National Insurance Contribution liability will arise and staff need not report details of expenses reimbursed within their tax returns.

2.0 Policy Statement

It is accepted that staff travel is an essential part of College business, however, the College is also committed to reducing the impact we have on the environment through the CO₂ emissions we produce. The College's Environment and Sustainability Policy outlines our commitment to encouraging alternative methods of transport to single-occupancy car journeys.

The following diagram provides a visual representation of the sustainable travel framework with regards to the carbon impact of different travel modes from zero emissions options to high carbon air travel:



3.0 Scope

This policy is intended for:-

- 3.1 All employees of the College
- 3.2 Students of the College where the travel is for academic (learning and/or research) purposes and where travel is organised by the student in pursuance of a study programme;
- 3.3 Other representatives of the College (eg visitors, contractors or visiting academics) where the travel is directly related to academic (learning and/or research) purposes and authorised by the College

4.0 Definitions

- 4.1 This policy uses the term 'travellers' to cover those covered by the policy, as defined in the sections on 'Scope' and 'Definitions'.
- 4.2 For the purposes of this Policy, business travel is a journey necessarily undertaken by an employee to carry out his/her duties for the College, or to attend training courses or conferences necessary for the performance of those duties.
- 4.3 Business travel includes travel for the purposes of Institutional Consultancy but does not include travel for the purposes of Independent Consultancy or any other private work for which the employee is directly remunerated by their client, including attending other institutions as an external examiner or visiting lecturer.
- 4.4 Travel between the permanent workplace and a temporary workplace or travel between home and a temporary workplace are considered business journeys.
- 4.5 Business travel does not include a personal holiday which is linked to a business journey. Employees should consult with their line manager about such journeys in good time before commencing the journey. Private insurance will be required to cover the private part of the journey.
- 4.6 Travel by students that falls under the scope of this policy includes:
 - Travel in connection with research activities being undertaken on behalf of the College or, in connection with a taught or research degree programmes in association with the College.
 - Fieldtrips in connection with taught programmes or research degree programmes.
 - International study abroad programme.
 - International work placements.
 - Where students are representing the College in an official capacity or as part of a recognised event such as a fund-raising or sporting activity.

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Exception to item 4.6 is where a student is undertaking travel which is not connected with any College activity – for example, as part of a leisure activity not organised by the College or to undertake work experience not linked to a taught programme such as work undertaken during vacations). a vehicle and covers all journeys other than from home to their normal place of work and the return journey.

5.0 Key Principles

- 5.1 Travel and subsistence payments are governed by the College's Financial Regulations
- 5.2 It is mandatory that travellers must notify the College about overseas travel by completing the Overseas Travel Authorisation Form prior to their travel date
- 5.3 Staff should explore sustainable travel arrangements prior to undertaking journeys in order to minimise carbon emissions – (Appendix??)
- 5.4 Apart from instances when air travel is the most cost effective or operationally advantageous means of travel; if not using public or shared transport the preferred method of travel is use of a College Pool Car.
- 5.5 All claims for business expenses MUST be made using the College Expenses Claim Form supported by vat receipts

6.0 Responsibilities

The primary responsibility for compliance with this Policy rests with the individuals requesting reimbursement of the business expense and those who are approving these expenses.

6.1 The expense claimant:-

- must be familiar with this policy in order to ensure compliance and prudent spending of College funds.
- is responsible for obtaining all proper documentation for each expense. Typically, this documentation will be a receipt that identifies the expense and reflects proof of payment.
- is responsible for adequately documenting the business purpose for each expense
- when signing the claim form, declares that:-
 - To the best of their knowledge, the expense is compliant with this Policy.
 - Expenditure has actually been incurred.
 - Expenditure has not previously been claimed from the College or any other organisation.
 - Expenditure has been incurred wholly, exclusively and necessarily in the performance of their duties of employment.
 - No part of the claim relates to personal expenses or private business activities

6.2 The expense authoriser:-

- must only do so if they are fully satisfied that:-

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- The expenses claimed represent a valid business expense in line with this Policy and appropriate use of College funds. To the best of their knowledge, the expense is compliant with this policy.
- An adequate description of the expense is provided (what/when/why/where)
- An appropriate budget code is present for each expense item being claimed
- Receipts are provided for all expenditure claimed, adequately identifying the expense and providing proof of payment

6.3 The Director of Finance is responsible for:-

- the reimbursement of expenses and for monitoring claims to support compliance with this Policy.
- interpretation of the meaning of any of the content of this policy
- clarification of insurance arrangements for overseas travel

7.0 Linked Policies/Related Documents/Useful Links

- Driving at Work Policy
- UK Foreign Office
<http://www.fco.gov.uk>
- European Health Card
<http://www.gov.scot/Topics/Health/Services/Europe>
- HMRC website for information on tax
<http://www.hmrc.gov.uk>
- Home Office – Identity and Passport Service
<http://www.ips.gov.uk>
- The Health and Safety Executive (HSE)
<http://www.hse.gov.uk>
- National Rail
<http://www.thetrainline.com>
www.gov.scot/Topics/Health/Services/Europe
- Route Planning
<http://theaa.com>

8.0 Relevant Legislation

Corporate Manslaughter and Corporate Homicide Act 2007

Travel and Expenses Procedures

Accommodation

- When employees are necessarily away from home on College business they are entitled to hotel or other suitable accommodation.
- Basic standards include cleanliness, privacy, personal security and the availability of breakfast.
- Staff should book and pay for their own accommodation unless the College has an account with the accommodation provider or prior arrangements have been made
- Staff are reminded of the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation.
- If staff wish to stay with friends or relatives instead of hotel accommodation.

Accommodation Rates

Bed and Breakfast	-	up to £75
Dinner	-	up to £25
Staying with friends/relatives	-	gift up to £15 (vat receipts to be provided)

- Claims in excess of these limits must be justified in writing
- Where the cost of the hotel room has been paid in advance by the College, the employee is responsible for settling the cost of any additional items before leaving the hotel. Allowable expenses can be reimbursed.

Air Travel

- Where it is the most cost effective method of travel or operational requirements dictate, staff may opt to travel by aeroplane.
- All UK domestic flights will be economy class

Alcoholic Beverages

- No claims for alcoholic drinks purchased for personal use are to be accepted
- Claims for alcohol are only permitted for entertaining/hospitality where there is a genuine reason for the meeting.

Authorisation of Expenses

- Expense forms cannot be self-authorised.
- Expenses claims should be authorised by a more senior member of staff – this is usually the claimant's line manager. In the absence of the line manager this should be a member of the Executive Leadership Team.

The authorisation confirms that:-

- Any journey taken was authorised
- Expenses were properly and necessarily incurred on College business

Business Entertainment

- Appropriate entertainment by a member of College staff of people from an external organisation for a clear and necessary business purpose may be claimed.
- Expenditure claimed should be reasonable and not excessive
- There should be a clear justifiable purpose for each employee's attendance

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- Claims must be supported by receipts and the names of staff attending must be stated on the Expenses Claim Form

Car Hire

- For long journeys in excess of 125 miles when a pool car is not available, car hire should be considered. This option may not be available for staff located at centres other than Fort William.
- The College has an account with Easy Drive, North Road, Fort William. Contact details 01397 701616

Car Parking

- The College will reimburse all expenses for car parking costs incurred whilst travelling on College business away from the normal place of work. Claims must be made on the College Expenses form (Appendix?) and supported by receipts.
- In the unlikely event that a parking meter was used and no receipt is available a comment should be made on the submitted expense claim form.

Claim Deadlines

- Expense claims must be submitted within 3 months of the expense being incurred. Any claims submitted after this deadline may not be reimbursed and have to be additionally authorised by the Director of Finance.
- Every effort should be made to submit an expense within the financial year that the expense was incurred. Therefore particular attention needs to be paid to claims incurred during the months of June and July

Cycle to Work Scheme

- Cycle Scheme enables employees to get a bike tax-free, saving on average half the cost. It's free to join and easy to work online. More information can be found at www.cyclescheme.co.uk

Display Screen Equipment

- If working with a computer is part of your job, the College will contribute up to £75 of the cost of corrective lenses, if it is deemed necessary for working with display screens.
- All staff are eligible to apply.
- Details and claim forms are available from Human Resources

Excess Parking Charges and Fines

- Claims for excess charges, speeding fines, wheel clamp unlocking etc will not be met by the College under any circumstances

Holidays

- Although it is acceptable to tag a holiday onto a trip primarily undertaken for College business, the College will not bear any cost for this portion of the trip.
- Staff must seek approval and book their annual leave using Cascade and have this holiday approved by their line manager before making arrangements for any trip which includes personal time where a holiday is being taken.
- If any costs pre-paid by the College are affected by the extra time for the holiday, the member of staff is required to reimburse the College for the difference. Calculated by using the costs of the trip without the holiday and the actual cost.
- If there is an additional cost for taking a holiday during a business trip and the member of staff fails to reimburse the College accordingly, the total value of the trip becomes a taxable benefit and will be reported to HMRC at the financial year end.

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Hospitality and Gifts

- Whilst modest hospitality is an accepted courtesy of a business relationship, the College should avoid a situation whereby giving/accepting the hospitality may be deemed to have influenced a business decision or lead to an allegation of a conflict of interest.
- Small gifts to staff in limited circumstances may be appropriate. Any such gifts require the authorisation of a member of the Executive Leadership team.
- The Director of Finance will keep a register of hospitality/gifts received by staff members, except for items such as diaries and calendars.

Local Public Transport Expenses

- Local bus or train fares for business journeys may be claimed using the College Expenses form, supported by receipts.

Lost or Mislaid Receipts

- For lost or mislaid receipts/tickets staff must produce duplicates or alternative acceptable proof of payment such as itemised credit card statements.
- In the absence of any proof of payment reimbursement cannot be made.

Mileage

- Where a private motor vehicle or motorcycle is used by an employee to travel on official business a mileage allowance may be claimed
- To qualify for the mileage reimbursement staff should ensure their personal car is appropriately insured for business use and has an MOT if applicable.

Mileage Rates

Car	-	any distance	-	45p per mile
Motorcycle	-	any distance	-	24p per mile

Overseas Travel

Authorisation

- No travel overseas by any member of staff can take place without the approval of an ELT member
- An Overseas Travel request Approval Form must be completed (Appendix??)

Class of Travel

- When travelling by air staff should use the most economical means possible
- Requests for travel by premium economy or business class should be approved by the Principal prior to booking.

'Contact Buddy'

- In order to assured of the safety of all staff travelling overseas it is important that an arrangement is made with another member of staff within the college to make regular contact whilst overseas.
- If such contact is not made the 'Contact Buddy' must discuss the incidence with a member of ELT.

Insurance

- When travelling outside the UK staff will be covered by the College's insurance policy

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- To ensure insurance cover the Overseas Travel Authorisation form should be completed identifying and risks associated with the destination of travel
- For clarification of insurance status, contact the Director of Finance

Medical Expenses

- All staff travelling to Europe must obtain a European Health Insurance Card (EHIC). This will entitle UK residents access to necessary medical treatment during a temporary visit to the European Economic Area and Switzerland
- Each individual traveller requires a card

Passports

- Employees are responsible for ensuring that they have valid passports for overseas business travel
- It is recommended that staff have a photocopy of their passport in case of loss or theft
- For any journey, the expiry date of the passport must be at least 6 months after the date of returning to the United Kingdom
- It is generally expected that employees have passports for their own personal use and the initial cost of a passport is not an allowable expense.
- If a replacement passport or a 48 page business passport is required due to extensive business travel, this additional cost may be reimbursed at the discretion of a member of the Executive Leadership Team

Pre-existing Medical Conditions

- If you have a pre-existing medical condition for which you take prescribed medication you need to check whether the medication is legal in the country you are travelling to. The Embassy or High Commission of the country you are visiting can advise.
- If you have a pre-existing medical condition you should contact Director of Finance with regard to insurance cover. If you do not disclose a pre-existing medical condition which subsequently found to invalidate the College travel insurance you may not be covered by the College or any of its insurance policies.

Risk Assessment

- A risk assessment should be completed prior to any overseas travel

Vaccinations and Visas

- Employees must seek advice on the need for visas and vaccinations for overseas business travel.
- The cost of visas may be claimed using the College Expenses form (Appendix ?) supported by receipts
- Any charge made by doctors or health centres may be claimed using the College Expenses Form

Rail Travel

- Standard class rail travel should be booked if possible in advance of the business trip to obtain the best value for money and to ensure the availability of a seat.
- First class rail travel is not permitted, however in the exceptional circumstances where it is cheaper than standard class or the difference is negligible when considering space, comfort and WiFi availability, the first class cost can be claimed where proof of both costs is provided for comparison. Line manager authorisation is required prior to commencement of the journey

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- If first class travel is the personal preference the difference between standard class and first class must be paid by the individual staff member.
- Use of rail cards – where significant rail travel is envisaged the purchase of a rail card may prove cost effective. Claims for reimbursement should be made using the College Expenses form supported by receipts.
- Staff who travel by train are expected to take advantage of special deals where possible.
- All claims for rail travel should be made using the College Expenses form supported by receipts/tickets

Relocation Expenses

- Relocation expenses will be determined on a case by case basis
The allowance may include some or all of the following and be payable against receipts to cover:
 - removal costs;
 - legal fees;
 - survey fees;
 - estate agent fees;
 - soft furnishings;
 - weekend family visits to view properties.
- Should the post become vacant [for whatever reason] within 24 months, the staff member would be required to repay the allowance calculated on a monthly incremental basis.

Spouses and Partners

- Expenses incurred by or on behalf of spouses and partners are not reimbursable
- An exception to this can only be made when there is an essential and exceptional business case and this must be authorised in advance by the Principal.

Subscriptions to Professional Bodies

- The College will not normally bear the cost of personal subscriptions to professional bodies.
- Where an individual's membership of a professional body can be demonstrated to result in wider benefit to the College, the Principal may agree to meet the cost of the individual's subscription from College funds.

Subsistence Rates

- When travelling away from West Highland College UHI staff are entitled to claim the cost of main meals and other incidental expenses.

Day Subsistence Rates

Lunch	-	up to £15
Dinner	-	up to £25

Taxis

- Taxi fares are only admissible for journeys for which there is no other suitable method of transport, e.g. where heavy luggage has to be transported or where the saving of official time is of paramount importance.
- When a taxi all expenses must be claimed using the College Expenses Form (Appendix?) and supported by receipts.

Unused Tickets

- All unused tickets must be submitted to the Finance Office immediately upon the employees return to enable an application for refund to be made.