



west lothian
college

Travel & Subsistence Policy & Procedures

July 2017

Agreed:

	EIS
	Management
	Unison

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Impact Assessment Date: 1 October 2012

Date: July 2017

Date for review: July 2020

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Introduction

- 1 This policy is intended to provide for the reimbursement of reasonable and necessary expenses of staff members travelling for College-approved purposes and to ensure that staff are not financially disadvantaged by undertaking these duties.

Travelling Expenses

- 2 Travelling expenses actually and necessarily incurred by staff in respect of journeys authorised to be undertaken in the performance of their duties shall be reimbursed by the College.

Employee Car Mileage

- 3 Journeys between home and your normal place of work are regarded as private. The costs of these journeys are not to be claimed.
- 4 A member of staff who is authorised to start or finish work at a place other than their authorised work base e.g. training course, external meeting, is entitled to claim travelling expenses for the mileage in excess of that normally incurred in travelling from home to their authorised work base.
- 5 Car mileage is reimbursed at the current approved HMRC rates set out in Appendix A. As this is a two tier system based on the cumulative mileage in the tax year 5 April to 4 April it is important that the employee maintains a record of his/her own mileage and records it on the mileage claim form.
- 6 Staff should attempt to take the shortest and most economical route. Mileage for journeys can be checked against the following website www.theaa.com (route planner). Where the journey involves other destinations before the final one, it is necessary to list these on the mileage claim form to ensure full payment.
- 7 Where two or more staff are attending the same event, arrangements should be made wherever possible to reduce costs by meeting at the College and 'car sharing'. Where this occurs the College will pay an additional rate per passenger per mile in accordance with the HMRC approved rate (up to a maximum of 3 passengers). Where this is claimed the names of the passengers need to be listed on the mileage claim form.
- 8 The above procedures also apply to motor cycles and bicycles.

Car Hire

- 9 There may be occasions where it is necessary to hire a car to conduct College business. In these instances:
- The hire of the car must be approved in advance by the relevant line manager.
 - Where possible the car should be ordered through PECOS from the College vehicle hire contractor.
- 10 In this way there will be no expense claim required as the car hire company will invoice the College direct: apart from possibly fuel.

Parking and Toll Charges

- 11 Parking and toll charges can be claimed when a member of staff is requested to use his/her car for business purposes. Where possible proof of payment should be obtained. Parking fines will not be paid, nor will any other related fines. Parking and toll charges should be claimed on the expenses claim form.

Public Transport/Fares

- 12 Travel by public transport should be at the cheapest available rate at the time of travel. Payment will not be made unless proof of payment is produced. Discretion is expected from all staff to travel by public transport instead of using a car where this is available.

Call Out

- 13 A member of staff who is called out outwith normal working hours may claim any expenditure incurred in travelling from his/her home to the College or alternative place of work as the case may be, and, returning home if the journey is made outwith normal working hours.

Travel Outside Scotland or Any Travel Involving an Overnight Stay

- 14 Any travel outside Scotland or involving an overnight stay must be approved by the Principal in advance. This should be done using the Trip Authorisation Form.
- 15 Where staff are travelling as part of a student trip then the staff travel will be covered by the Trip Authorisation Form completed as part of the Day Trips, Overseas trips and Residential Procedures (Form HS019).
- 16 The Principal's overseas travel must be approved in advance by the Chair of the Board of Governors.

- 17 Where spouses, partners or other persons unconnected with the College intend to participate in a trip, this must be clearly identified in the approval request. The College must receive reimbursement for the expected costs it may be asked to cover for those persons in advance of confirming travel bookings.
- 18 The cost of flights, hotels etc, will normally be booked by the College in advance of travel using the approved College travel provider. These costs will be processed in accordance with the normal College purchasing procedures.

Overseas Travel

- 19 Where travel is outwith the UK, staff will be reimbursed up to the maximum of the HMRC scale rates for employees travelling outside the UK. The rates which will be paid will be agreed with the relevant budget holder in advance of the trip taking place. No receipts will be required where scale rates are applied. These rates cover the costs of accommodation, meals, internal travel and other expenses as applicable. They do not cover the cost of flights. The rates are available from the following website: <http://www.hmrc.gov.uk/employers/emp-income-scale-rates.htm>
- 20 Where appropriate, other incurred expenses such as business entertainment or purchase of necessary equipment may also be reimbursed. To be re-imbursable these expenses must have been agreed in advance with the relevant budget holder and supported by valid receipts. Such expenses should be detailed in the Other Receipted column of the overseas claim form.
- 21 Overseas expenses should be claimed using the Expense Claim Form – Overseas specifically designed to record scale rate payments. Any UK expenses incurred on an overseas trip should be separately claimed using the Expense Claim Form – UK.

Subsistence

- 22 Allowances for food and lodgings will be paid to staff who are required to be absent overnight in the performance of their official duties. No allowance for food will be paid to staff attending meetings or training courses outwith the office unless an overnight stay is required. However, if staff are required to
 - a) leave home before 6.30am on a day trip then they may be entitled to a breakfast; and
 - b) to be on College business after 7.30pm and have been on College business for more than 10 hours that same day they may be entitled to an evening meal.

- 23 All staff making an overnight stay must complete a Trip Authorisation Form in advance of making any travel bookings. The College will not reimburse staff for the purchase of alcoholic beverages.
- 24 The current allowances are shown in Appendix A. Wherever possible the booking of hotel accommodation should be through the College approved travel provider using PECOS. When the employee has booked the accommodation themselves and is claiming reimbursement these rates will apply. However this should only be done with the prior approval of the relevant budget holder. It should be stressed that the rates shown are maximums. The amount to be reimbursed will be based on actual expenditure subject to the relevant maximum limit and must be substantiated by receipts for the actual expenditure incurred (for overseas trips see 18 above).

Cash Advances

- 25 Any request for a cash advance must be made on an Advance of Expenses Form. A copy of the Trip Authorisation Form should be attached to this form where appropriate.
- 26 Cash advances for travel outwith the UK will be made in sterling. Refunds of any cash advance to the College must also be made in sterling.
- 27 A member of staff may uplift a cash advance on behalf of another member or members of staff. However if any dispute arises subsequently the uplifting member of staff will be held responsible for the full value advanced.
- 28 Where a cash advance has been provided, an expenses claim must be completed and returned within fourteen days of returning to College. If a valid and authorised claim form is not received within fourteen days the College reserves the right to deduct the advanced amount from the individual's salary.

Documentation Check

- 29 Staff who claim car mileage must hold a valid:
 - licence for the class of vehicle used;
 - motor insurance which indicates cover for the vehicle being used for business purposes; and
 - MOT (where applicable) for the vehicle being used for business purposes
- 30 The College is unable to pay travel expenses until the valid licence and insurance certificate have been produced. The insurance certificate is required on an annual basis and the licence requires to be produced if any

changes are made to the one originally submitted to Human Resources (HR).

- 31 Whilst the College may require employees to use their car on official business, it is the employee's responsibility to ensure that they are properly insured. The College is not insured when College employees use their own car on College business. All employees who use their own car on official business, therefore, must adhere to the following:-
- Employees must have cover for full Third Party insurance (including cover against the risk of injury to, or death of, passengers and damage to property) for such journeys. The College cannot accept responsibility in respect of risks not covered by the insurance policy, including any level of excess payable in the event of a claim on the policy.
 - This level of business cover, does not extend to an employee driving another employee's car for business use, this is regardless of the level of car insurance they have.
 - Additionally, employees who use their own car to perform certain duties in relation to the business that include carriage of goods, equipment etc must ensure that they have class 2 car insurance cover.
- 32 Car allowance rates have been calculated to allow for the required levels of insurance cover and other vehicle running costs.

Claims Process

- 33 Each member of staff must make an individual claim. A member of staff cannot make a claim on behalf of another member of staff and individual receipts must be obtained when travelling as part of a group. Multiple receipts will not be accepted.
- 34 Claims require to be supported by original detailed receipt/vouchers; photocopies are not acceptable (see exemption for overseas HMRC scale payments at 19 above). For clarity a credit card receipt showing only total amount paid will not be acceptable.
- 35 The College normally expects timeous claims on a monthly basis and will not accept claims more than 3 months old.
- 36 It is the responsibility of the claimant to ensure that the claim form is fully signed and authorised before being passed to Human Resources (mileage claims) or Finance Department (expenses claims) for payment.
- 37 A budget holder cannot sign and authorise his/her own claims. In such cases the claim must be authorised by the appropriate line manager.

- 38 Mileage claims will be reimbursed via the College's payroll system. The cut-off date to ensure payment is included in that month's payroll payment is the 10th of the month. Any change to this date will be advised by Human Resources. All other expenses will be re-imbursed through the College's finance system.

Review

- 39 The policy will be reviewed on a three yearly basis or earlier if changes affect it in anyway by the Vice Principal, Finance and Curriculum Services.

APPENDIX A

Travel and Subsistence Scheme

1. Car Mileage Reimbursement

First 10,000 miles in any tax year 45p per mile.

Thereafter - 25p per mile.

Passengers – 5p per passenger per mile

2. Motor Cycle Reimbursement

24p per mile.

3. Cycle Reimbursement

20p per mile.

4. Subsistence Rates (within the UK)

Breakfast	£5.00
Lunch	£7.00
Evening Meal	£20.00
Overnight accommodation	£100.00
Overnight incidental (non receipted)	£5.00

5. Subsistence Rates (outwith the UK)

Breakfast	see scale rate
Lunch	see scale rate
Evening Meal	see scale rate
Overnight accommodation	see scale rate
Overnight incidental (non receipted)	£10.00

