



**west lothian**  
college

# Travel and Subsistence Policy and Procedure

**April 2024**

**Agreed:**

	<b>EIS</b>
	<b>Management</b>
	<b>Unison</b>

Author: Jennifer McLaren, Vice Principal, Finance & Corporate Services

Impact Assessment Date:

Date:

Date for review: 2027

## History of Changes

Version	Description of Change	Authorised by	Date
1.1	Updated car mileage car claim form	J McLaren	August 2020
1.2	Updated to bring in line with Net Zero Plan	J McLaren	June 2023
1.3	Updated to reflect change to purchase of alcohol	J McLaren	April 2024

West Lothian College is an inclusive organisation and all policies, procedures, strategies, plans, provisions, criteria, functions, practices and activities, including decisions and the delivery of services are assessed to consider the impact on staff and students covered by the Equalities Act 2010 by the completion of an Equalities Impact Assessment (EIA). Protected characteristics are defined as age, disability, gender reassignment, marriage or civil partnership (in employment only), pregnancy and maternity, race, religion or belief, sex, sexual orientation.

Please see end of this document for EIA.

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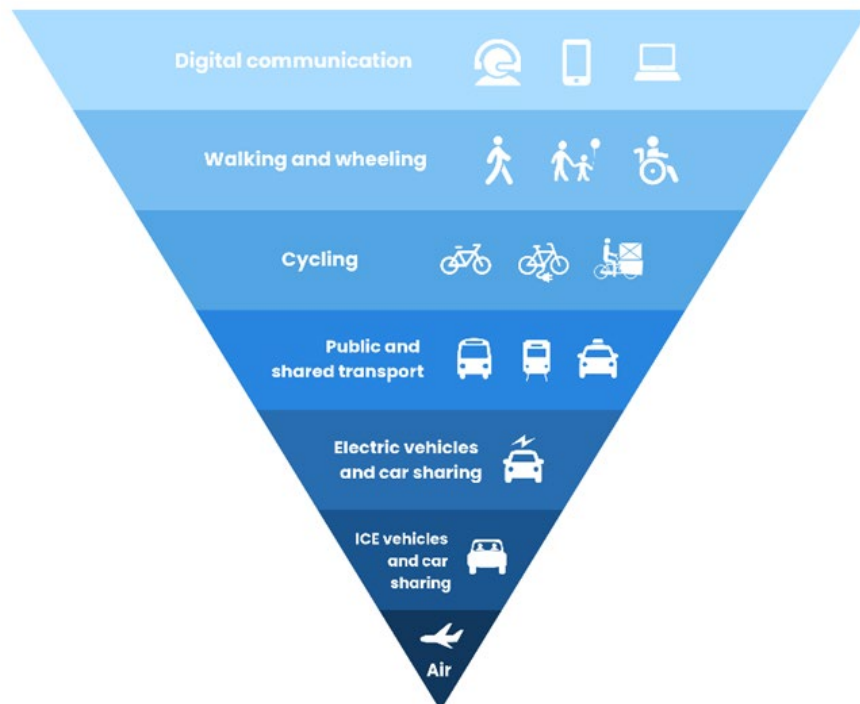
## Introduction

- 1 This policy is intended to ensure staff use the most sustainable mode of travel available, 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.
- 2 **Sustainable Travel Policy**

Where a physical journey is required active travel (cycling, walking or wheeling) and public transport are prioritised as the most sustainable modes of transport and are to be used instead of car travel wherever possible. If a meeting or event can be attended remotely using digital communication technologies, a physical journey should not take place.

When undertaking any form of travel staff must consider the Sustainable Travel Hierarchy and answer the below questions to justify their chosen mode of travel:

**The Sustainable Travel Hierarchy**  
Source:  
[Energy Saving Trust](#)



No.	Mode	Justification	Action
Q1	Digital communication	Could the event be attended remotely?	Yes - do not travel
			No – continue to Q2
Q2	Active Travel	Is the destination within 30 minutes walking, wheeling or cycling distance?	Yes – consider walking, wheeling or cycling if possible
			No – continue to Q3
Q3	Public Transport	Can the destination be reached by public transport? Is it practical to do so?	Yes – take public transport
			No – continue to Q4
Q4	Car Travel	Have you considered whether the event could be attended remotely, by active travel modes or public transport?	Yes – travel by car (and carshare wherever possible)
			No – start again.

If the event requires equipment to be transported and it would be physically difficult to do so otherwise, use of car travel can be justified regardless of distance or the availability of public transport.

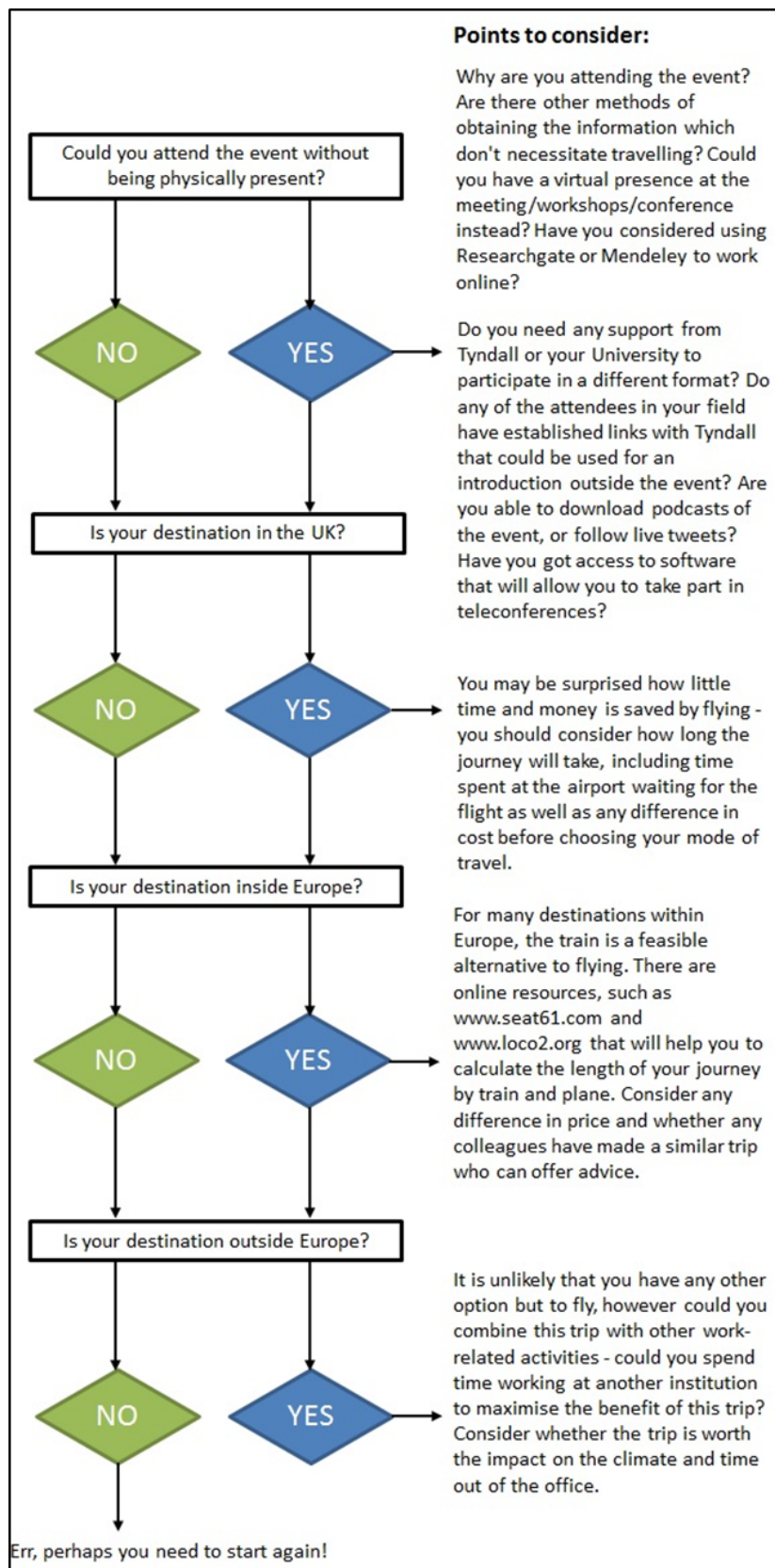
Where car travel is justifiable for an event attended by multiple members of staff all efforts should be made to carshare to reduce unnecessary emissions and cost to the College.

### **Air Travel Policy**

No air travel is to take place within the mainland UK, apart from in exceptional circumstances where other public transport is completely unavailable and it would not be reasonable to complete the same journey by car.

Air travel outside the mainland UK will be permitted where travel by train or ferry is impractical. When staff are applying for authorisation for international travel a clear justification for physical attendance must be given - i.e. why the event could not be attended remotely (this excludes student trips).

Before booking flights outside of the mainland UK staff should consider the below decision making process developed by the [Tyndall Centre](#):



### **Travelling Expenses**

- 3 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.

### **Public Transport/Fares**

- 4 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. Staff should travel by public transport instead of using a car where this is available or possible.

### **Employee Car Mileage**

- 5 Journeys between home and your normal place of work are regarded as private. The costs of these journeys are not to be claimed.
- 6 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.
- 7 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.
- 8 When claiming car mileage a justification must be given for why digital communications, active travel modes or public transport were not suitable for each journey.
- 9 Staff should attempt to take the shortest and most economical route. Mileage for journeys can be checked against the following website [www.theaa.com](http://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.
- 10 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.
- 11 The above procedures also apply to motor cycles and bicycles.

## **Car Hire**

- 12 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.
- 13 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**

- 14 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.

## **Call Out**

- 15 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.

## **Trip Authorisation Form**

- 16 A trip authorisation form should be completed:
- for any travel involving students
  - where the staff member is travelling out with Scotland

## **Travel Outside Scotland or Any Travel Involving an Overnight Stay**

- 17 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.
- 18 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).
- 19 The principal's overseas travel must be approved in advance by the Chair of the Board of Governors.



- 20 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.
- 21 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**

- 22 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>
- 23 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.
- 24 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**

- 25 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.

- 26 All staff making an overnight stay must complete a Trip Authorisation Form in advance of making any travel bookings.
- 27 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).

### **Purchase of Alcohol**

- 28 College funds may be used to purchase up to two alcoholic beverages per person where a team within the college or individual member of the college has been nominated for a college award and members of staff attend award events to represent the college.

This should only be done with the prior approval of the Principal or Vice Principal, Finance & Estates and supported by valid receipts. Claims will not be reimbursed without a valid receipt.

In any other circumstance the college will not reimburse staff for the purchase of alcoholic beverages.

### **Cash Advances**

- 29 Cash advances may be paid out in exceptional circumstances. 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.
- 30 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.
- 31 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.
- 32 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**

33 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

34 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).

35 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.

36 Car allowance rates have been calculated to allow for the required levels of insurance cover and other vehicle running costs.

## **Claims Process**

37 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.

38 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.

- 39 The college normally expects timeous claims on a monthly basis and will not accept claims more than 3 months old.
- 40 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.
- 41 A budget holder cannot sign and authorise his/her own claims. In such cases the claim must be authorised by the appropriate line manager.
- 42 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**

- 43 The policy will be reviewed on a three yearly basis or earlier if changes affect it in anyway by the Vice Principal, Finance & Estates.

## 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

## Claim for all Car Mileage incurred by Employees on College Business

(Normal journeys between employee's residence and usual place of business must be excluded)

Name: \_\_\_\_\_ Employee No: \_\_\_\_\_ Period ending: \_\_\_\_\_

Make/Type\*: \_\_\_\_\_ Registration Number: \_\_\_\_\_ CC of Vehicle\*: \_\_\_\_\_

Date								
	Time of Departure	Time of Return	From	To	Reason for not using digital communications, active travel modes or public transport	Purpose	Total No. of miles run	Number of Passengers
						Total		

**PLEASE NOTE: PAYMENTS WILL NOT BE MADE IF DOCUMENTATION IS NOT UP-TO-DATE OR MATCH THE REGISTRATION NUMBER**

**I certify that**

- (1) The above claim and details are correct and complete.
- (2) I confirm I have up-to-date vehicle insurance for business use, MOT (if required) and driving licence and that I have provided copies of these to HR.
- (3) I acknowledge that car safety is my legal responsibility and have taken reasonable steps to ensure that the car used for business is "fit for purpose"

Manager Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Signature of Claimant: \_\_\_\_\_ Date: \_\_\_\_\_

Forms must be submitted monthly to the Human Resource Department by the 10<sup>th</sup> of each month for payment in salary on the 28<sup>th</sup>. **CLAIMS OVER 3 MONTHS MAY NOT BE PAID**

## Equality Impact Assessment

Before carrying out an EIA, you should familiarise yourself with the College's EIA Policy Statement and Guidance, along with further information and resources which are available on iShare

EIA covers **strategies, policies, procedures, plans, provisions, criteria, functions, practices and activities, including decisions and the delivery of services**, but will be referred to hereinafter as 'policy/practice'.

<b>Policy/Practice (name or brief description):</b>	<b>Travel and Subsistence Policy</b>
<b>Strategy/Policy includes Equalities Statement of Inclusiveness? Yes</b>	<p><b>Text to be included in strategy/policy:</b></p> <p><b>Statement of Inclusiveness</b></p> <p>West Lothian College is an inclusive organisation and all policies, procedures, strategies, plans, provisions, criteria, functions, practices and activities, including decisions and the delivery of services are assessed to consider the impact on staff and students covered by the Equalities Act 2010 by the completion of an Equalities Impact Assessment (EIA). Protected characteristics are defined as age, disability, gender reassignment, marriage or civil partnership (in employment only), pregnancy and maternity, race, religion or belief, sex, sexual orientation.</p>
<b>Reason for Equality Impact Assessment (choose from the following options):</b>	
<ul style="list-style-type: none"> <li>• Proposed new policy/practice</li> <li>• Proposed change to an existing policy/practice</li> <li>• Undertaking a review of an existing policy/practice</li> <li>• Other (please give detail):</li> </ul>	<ul style="list-style-type: none"> <li>• Undertaking a review of an existing policy/practice</li> </ul>

<b>Person responsible for the policy area or practice:</b>	
Name:	Jennifer McLaren
Job title:	Vice Principal, Finance & Estates
<b>An Equality Impact Assessment must be carried out if the policy/practice:</b>	
<ul style="list-style-type: none"> <li>• affects <b>operational</b> or <b>strategic functions</b> of the college</li> <li>• is relevant to the promotion of equality (in terms of the Public Sector Equality Duty 'needs' as set out in the Policy and Guidance)</li> </ul>	
Why the EIA is being carried out	Undertaking a review of an existing policy/practice
<b>Equality Groups</b>	
Relevant to the Policy/Practice, identify which of the undernoted equality groups are impacted upon:	
<ul style="list-style-type: none"> <li>• Age</li> <li>• Disability</li> <li>• race (including ethnicity and nationality)</li> <li>• religion or belief</li> <li>• sex</li> <li>• sexual orientation</li> <li>• gender reassignment</li> <li>• pregnancy and maternity</li> <li>• marriage or civil partnership</li> </ul>	No negative impact for any group. Policy and Procedure is designed to monitor that equality of opportunity is being afforded to all learners.



**Record your assessment against the following statements:**

<b>Statement</b>	<b>Equality assessment</b>
Detail the evidence of the needs of the identified equality groups and any gaps in information	N/A
Will application of this policy/practice lead to discrimination (direct or indirect), harassment, victimisation, less favourable treatment for particular equality groups?	No
If yes, how will the policy/practice be changed to contribute to advancing equality of opportunity	N/A
State how this policy/practice will foster good relations:	N/A
Will the policy/practice create any barriers for any other groups?	No
If yes, how will the policy/practice be changed to contribute to advancing equality of opportunity	N/A
Which equality groups or communities have been consulted in the development and review of this policy/practice?	None

<b>Equality Impact Assessment Outcome</b>	
Select one of the four options below to indicate how the development/review of the policy/practice will be progressed and state the rationale for the decision. (Delete the options that do not apply):	
	<b>Option 1:</b> No change required – the policy is robust

<p><b>Option 1:</b> No change required – the assessment is that the policy/practice is/will be robust.</p>	
<p><b>Monitoring</b></p>	
<p>When will the policy/practice next be reviewed?</p>	<p><b>March 2026</b></p>
<p><b>Publication of EIA</b></p>	
<p>Can this EIA be published in full, now? Please state Yes or No</p> <p>If No – please specify when it may be published or indicate restrictions that apply:</p>	<p><b>Yes</b></p>
<p><b>Sign-off</b></p>	
<p>EIA undertaken by</p> <p>Name:</p> <p>Date:</p> <p>Accepted by person responsible for the policy/practice named above:</p> <p>Name:</p> <p>Date:</p> <p>Approved by Equalities Committee</p> <p>Date:</p>	<p><b>Fiona Hudson</b></p> <p><b>Jennifer McLaren</b></p>

Retain a copy of this form for your own records and attach a copy to the bottom of the document to which it refers. Send to [lbyrne@west-lothian.ac.uk](mailto:lbyrne@west-lothian.ac.uk) for review and publication.