



University of the Highlands and Islands

Travel and Subsistence Policy

POL119

Lead Officer (Post):	Director of Corporate Resources
Responsible Office/ Department:	Corporate Resources
Responsible Committee:	Finance and General Purposes Committee
Review Officer (Post):	Facilities and Procurement Manager
Date policy approved:	26/04/2012
Date policy last reviewed and updated:	18/09/2018
Date policy due for review:	06/06/2020
Date of Equality Impact Assessment:	
Date of Privacy Impact Assessment:	Not required

Accessible versions of this policy are available upon request. Please contact the Governance and Policy Officer on 01463 279000.

Policy Summary

Overview	As a public sector body in Scotland, the university is required to adhere to Her Majesty's Revenues and Customs [HMRC] policies in relation to the payment of travel and subsistence expenditure.
Purpose	<p>The policy discharges the university's moral, legal and economic duty to ensure that, so far as is reasonably practicable, it adequately controls both the financial expenditure and risks arising from staff travel and subsistence.</p> <p>The policy is also intended to ensure that adequate provision is made for staff welfare for staff who undertake travel as a part of their work and that they receive fair reimbursement of costs necessarily incurred.</p>
Scope	All employees of the university. The reimbursement rates, appointed/preferred suppliers and guidelines in the policy may also be applied where similar activities are undertaken by third parties (eg consultants/contractors), where appropriate.
Consultation	Finance and General Purposes Committee
Implementation and Monitoring	The UHI finance and general purposes committee will review the policy periodically to ensure that, so far as is reasonably practicable, the university follows best practice in relation to staff travel and subsistence.
Risk Implications	The University owes a duty of care to those employees travelling on business. The University has obligations under the Public Services (Social Value) Act 2012. The University must comply with regulations set out by HM Revenues and Customs. The University has various obligations relating to carbon management and social sustainability, including Climate Change (Scotland) Act 2009.
Link with Strategy	The University has interests in a widely dispersed geographical area and communication is vital to enable efficient partnership working. Travel will be necessary where face to face communication is considered essential.
Impact Assessment	Equality Impact Assessment: TBC

1. Policy Statement

The policy has been established in recognition of the university's moral, legal and economic duty to ensure that, so far as is reasonably practicable, it adequately controls both the financial expenditure and risks arising from staff travel and subsistence. In the application of the policy staff are encouraged to identify ways in which both the cost to the university and the environmental impact can be minimized.

2. Definitions

Framework Travel Supplier and Framework Hire Car Supplier means the supplier currently being used by the university for these services under a nationally or sector procured framework. This may change from time to time and should be checked with procurement.

3. Purpose

The aim of the policy is to ensure that there are rules identifying what expenses can be reasonably incurred in the fulfilment of duties and how those expenses can be recovered.

4. Scope

All executive office employees should ensure that they comply fully with this policy.

The reimbursement rates, appointed/preferred suppliers and guidelines in the policy may also be applied where similar activities are undertaken by third parties (eg consultants/contractors), where appropriate.

Staff employed by academic partners who undertake travel on behalf of the university and who are entitled thereby to reimbursement of costs thereby incurred will be subject to the policy and reimbursement rates of the respective academic partner to whom any claims must be made for re-charge to the university. Academic partner staff should ensure that they receive a purchase order from the executive office budget holder before any such costs are incurred.

5. Exceptions

This policy applies without exceptions, exclusions, or restrictions.

6. Notification

All staff are informed of this policy and others during induction, with appropriate information and instructions available on an on-going basis via the staff pages of the university's website. Staff will be made aware of any changes via the university's electronic employee newsletter [EchO].

7. Roles and Responsibilities

The university's Finance and General Purposes committee will review the policy periodically to ensure that, so far as is reasonably practicable, the university follows best practice in relation to staff travel and subsistence.

The Director of Corporate Resources is the policy owner and responsible for implementation, monitoring and reviewing the policy.

8. Procedures

8.1. Health, safety and environmental management

Prior to arranging travel it should be established whether there is a need to travel or whether the required objectives can be achieved by alternative means. Instead of travelling, staff are advised to assess the practicality of utilising telephone or video-conferencing, electronic communication, or local representatives.

It is acknowledged that the location and geography of the Highlands and Islands, along with the nature of the university, necessitate travel as a requirement of undertaking the university's business. We seek to eliminate unnecessary travel where possible and seek to promote environmentally-conscious and cost-effective travel. Where travel is unavoidable staff should be aware that this places a responsibility on them to comply with specific arrangements made under the university's health, safety and environmental policy.

The university has an insurance policy in place for medical insurance whilst abroad, and a card for this insurance should be collected from finance before travelling.

In recognition of the duty placed on the university by part 4 of the Climate Change [Scotland] Act 2009 the university's long-term carbon management strategy is to assist the Scottish Government in achieving their CO₂ emission reduction targets.

In order to reduce its overall CO₂ emissions, the university has committed to reducing business related car journeys and domestic flights as far as possible. Therefore, when arranging travel, staff should consider using public transport and/or alternatives to air travel, in the first instance.

8.2. Travel

8.2.1. General

Staff are expected to travel by public transport where this is most cost-effective and practicable. In recognition of our CO₂ emission reduction targets, staff are encouraged to use bicycles for short journeys, for which a mileage rate is payable. Car hire should only be used where it is more cost-effective than public transport, or where public transport is not available or practical. Staff may use their own cars as an alternative to a hire car subject to the conditions specified in section 8.4.

8.2.2. International travel

All travel outside the UK should be referred to the secretary for prior approval irrespective of the source of funding for the travel.

Staff should request approval from their line manager/ head of department in the usual way. For overseas (international) travel, staff should also request approval to travel from the Chief Operating Officer and Secretary, prior to completing a risk assessment. This request to the Chief Operating Officer and Secretary should include the dates of travel (including duration); the destination; the reason for the travel; and the funding source and/ or budget code. Once the Chief Operating Officer

and Secretary has approved the travel the risk assessment should be completed.

Generally, the conditions specified within this policy apply equally to international travel. However, in some instances it may be appropriate to book an itinerary, including flights and accommodation, through a travel agent rather than making separate, individual bookings. Such itineraries should be booked through our preferred travel agent or, exceptionally, through a specialist travel agent where, for example, specific country knowledge and/or visa applications are required.

8.2.3. Air travel

At the discretion of the senior management budget holder, premium economy or club class flights are available for air journeys which exceed seven hours.

Short distance flights, for example Inverness to Edinburgh, should only be approved, and then exceptionally, when there are no alternative means of travelling to the destination by the given time.

8.2.4. Rail travel

First class rail travel is available to senior managers who require to work en-route. Consideration should be given to standard class travel by senior managers, where feasible.

All staff travelling by sleeper are entitled to first class travel. Staff who are accompanying senior managers may travel first class where necessary.

Staff may be eligible for a range of railcards. The cost of a railcard will be reimbursed where the saving achieved by using the railcard in a single booking is at least equal to the cost of the card itself.

8.3. Bus/coach travel

Where available bus/coach travel should be considered as an alternative to travel by rail or car.

8.4. Car hire

Before booking a hire car the availability or otherwise of a university pool car should be established.

Hire cars must be booked through the current framework supplier. Alternative companies should only be used where the framework does not extend to a specific geographical area.

Cars may be hired up to and including Group five. When transporting equipment, vans or estate cars should be hired. On all other occasions, cars in group three to five should be hired. Normally a group three car should be booked where there are no passengers to be carried and a group five car for driver and three passengers. Hire cars must be returned with a full tank of fuel, the cost of which should be claimed through the normal process.

Executive Office employees are covered by the university's insurance policy when driving university and hire cars on university business. For insurance purposes, a copy of the driver's or drivers' licence(s) shall be held by the university finance office. University insurance does not cover vans, nor drivers under the age of 25 or over the age of 70, and hire company insurance must be obtained for these bookings.

Non-employees of the executive office should arrange insurance through the car hire company.

If there is a requirement to hire a mini-bus, the supplier will request a Section 19 permit. This is subject to conditions and this should be checked to ensure compliance before hiring the vehicle. The Permit is held by Finance.

8.5. Taxis in Inverness

Taxi journeys within Inverness should be booked by a member of the facilities and front-of-house team at Ness Walk. Bookings can only be processed during normal office hours and therefore taxis required outside of normal office hours should either be booked in advance, or booked individually, with the cost to be claimed back through the expenses claim process.

8.6. Mileage

Mileage claims must be based on the distance from the normal place of work or home to the destination, whichever is the lesser.

All 'home to office' journeys are private miles irrespective of when and why they are undertaken. The use of taxis between home and stations or airports may be approved exceptionally, where no feasible and/or cost-effective alternative exists.

A maximum of 10,000 miles per annum can be made at the higher rate of 45p per miles. It is the responsibility of the employee to record their mileage to ensure they do not breach this limit.

A copy of the claimant's driving licence and current insurance certificate (specifying cover for use on the claimant's employer's business) shall be held by the university finance office in order for mileage claims to be paid. For vehicles over three years old, a copy of a current MOT certificate for the vehicle shall also be held.

8.7. Car parking

Car parking expenses where incurred other than at the normal place of businesses will be reimbursed subject to the provision of receipts. This includes reimbursement of car parking charges at railway stations and airports, etc. Where receipts are not available [e.g. parking meters] an explanation should be provided.

8.8. Tolls

Charges for tolls will be reimbursed subject to the provision of receipts. Where receipts are not available [e.g. automatic tolls] an explanation should be provided.

8.9. Accommodation

8.9.1. General

In order to minimise costs, consideration should be given to the use of bed and breakfast and guest house accommodation where available. Attention and consideration should be given as to whether the quoted rate includes breakfast and/or dinner as such inclusive rates often represent a significant

saving on purchasing meals separately.

A schedule of rates for all travel and subsistence claims is shown in document reference TS/010. This includes guidance as to reasonable costs which may be incurred and reclaimed.

8.9.2. Overnight accommodation in Inverness

Overnight accommodation should be booked using the framework travel supplier. Only if the framework cannot be utilised should an alternative process be used, and this must be authorised in advance.

8.10. Subsistence

Meals and other necessary and reasonable out-of-pocket expenses will be reimbursed against receipts.

The university operates a strict policy in respect of the provision of and reimbursement for alcohol. Where a validation or other authorised event attended by external guests is being held and the university is providing an evening meal, there is an allowance of up to two glasses of wine per person [approximately one bottle per four people]. Only under exceptional circumstances will the university pay for pre-dinner drinks or any other drinks. Both situation must be authorised in advance by a member of Senior Management Team. Apart from such events, no alcohol will be paid for or reimbursed.

8.10.1. Gratuities

Where appropriate, gratuities paid up to 10% will be reimbursable. Evidence of payment should be provided wherever possible.

8.11. Combining business and personal travel

Where a journey is made which combines both business and personal purposes (for example, attending a business meeting en route between an employee's workplace and an employee's home or en route to a personal engagement) then only the additional cost incurred may be claimed. This would include any additional mileage and subsistence only in respect of the additional distance and time incurred as a consequence of attending the business event. The 'direct route' (eg between the workplace and the home or personal engagement) mileage, travel costs and time-related subsistence allowances will be discounted for expenses purposes and will not be reimbursable.

8.12. Travel and accommodation costs for spouses and partners

Travel and subsistence costs for spouses or partners of employees may be claimed in accordance with this policy where their attendance at an event is required and approved by the employee's line manager.

Additional costs to the university that are incurred by family members travelling with a staff member may not be claimed and will not be reimbursed.

8.13. Payment to suppliers

In most cases, travel arrangements will be made using the university's approved framework travel supplier and a consolidated invoice will be provided. Only where it is not possible to utilise the framework should alternative arrangements be made, and this should be authorised in advance. For out of pocket expenses, company or personal credit cards or cash should be used and costs reclaimed through the employee expenses process. Where substantial personal out-of-pocket expenses are likely to be incurred [e.g. for international travel] then a cash advance may be arranged where necessary. Similarly, foreign currency requirements should be arranged in advance of travel directly with the finance office.

8.14. Claiming and payment of out-of-pocket expenses

Receipts for expenditure in the form of invoices, travel tickets, or other documents must support all expense claims. Only expenditure which is adequately supported and is approved by the budget holder will be reimbursed. Claims which are not adequately supported or approved will be returned to the claimant.

Expense claims must be submitted within three months of the expenditure being incurred. Claims outside of this date will not normally be accepted.

8.15. Discrepancies to policy

Where a discrepancy is identified between an expenses claim and the provisions of the travel and subsistence policy, the discrepancy shall be brought to the attention of the respective senior management budget holder. Such discrepancies shall be authorised only in exceptional circumstances (the nature of which shall be noted on the expenses form by the senior management budget holder).

8.16. Travel and accommodation bookings

All travel and overnight accommodation shall be approved in advance by the budget holder.

Table I shows the preferred means of booking travel and accommodation. The preferred option must be used and only if it cannot be utilised should the first or second alternative be considered.

9. Legislative Framework

The university has a duty under common law to take reasonable care of its employees, including whilst travelling and working away from home on university business.

In recognition of the duty placed on the university by the Climate Change [Scotland] Act 2009 the university's long-term carbon management strategy is to assist the Scottish Government in achieving their CO₂ emission reduction targets.

The university is required to follow guidelines relating to payment of expenses as stipulated by HM Revenues and Customs.

10. Related Policies, Procedures, Guidelines and Other Resources

Table I - Preferred means of booking travel and accommodation

Booking type	Preferred option	First alternative	Second alternative
Air [UK]	Use framework travel supplier.	Direct with operator on-line using credit card.	N/A
Air [international]	Use framework travel supplier.	Direct with operator on-line using credit card.	Through specialist travel agent for international travel subject to conditions in section 3.2.
Ferry	Use framework travel supplier.	Direct with operator on-line using credit card.	N/A
Rail	Use framework travel supplier.	Direct with operator on-line using credit card.	Directly with rail operator at station using credit card, cash, etc.
Bus/coach	Direct with operator on-line using credit card.	Direct with operator at point of departure using credit card, cash, etc.	N/A
Car hire	Through national framework car hire supplier with payment by invoice.	Through local car hire supplier with payment by invoice.	Through local car hire supplier using credit card.
Taxis in Inverness	Through Ness Walk facilities and front-of-house team.	Through other taxi company using credit card, cash, etc.	N/A
Taxis outside Inverness	Through local taxi company using credit card, cash, etc.	N/A	N/A
Accommodation in Inverness	Use framework travel supplier.	Directly with hotel/B&B with payment by invoice.	N/A
Accommodation outside Inverness	Use framework travel supplier.	Directly with hotel/B&B with payment by invoice.	Directly with hotel/B&B using credit card.

Table 2 - Travel and subsistence reimbursement rates

Document name	Schedule of rates	Document reference	UHI TS/010
1. Business mileage rates – own car			
1a. Where staff use their own car, the following mileage rates will apply for each return journey under 80 miles per day:			
	<ul style="list-style-type: none"> First 10,000 miles [per financial year] > 10,000 miles [per financial year] Additional passenger miles 	<ul style="list-style-type: none"> £0.45 per mile £0.25 per mile £0.05 per mile per passenger 	
1b. Where staff use their own car, the following mileage rates will apply for each return journey over 80 miles per day:			
	<ul style="list-style-type: none"> Daily rate All miles Additional passenger miles 	<ul style="list-style-type: none"> £25.00 per day £0.13 per mile £0.05p per mile per passenger 	
<p><i>Note: the rates shown in 1a. apply to disabled staff with modified vehicles regardless of the length of journey.</i></p> <p><i>The rates shown in 1a. also apply to staff who are unable to obtain a hire car from the appointed/preferred supplier (subject to senior management budget holder approval). It is recommended that staff should use hire cars or public transport for journeys over 80 miles per day.</i></p>			
2. Business mileage rates – bicycle/motorcycle			
2a. Where staff use their own bicycle or motorcycle, the following mileage rates will apply for any length of journey:			
	<ul style="list-style-type: none"> Bicycle rate (<i>NB not payable for Cycle to Work Scheme Bikes</i>) Motorcycle rate 	<ul style="list-style-type: none"> £0.20 per mile £0.24 per mile 	

3. Subsistence and accommodation rates – with receipts

3a. Actual costs will be paid to staff on submission of a receipt, for subsistence using the following values as an indication of expected costs. Costs claimed in excess of these indicative values may be restricted if deemed excessive:

- Breakfast £5.00 per day
Or the actual cost of the hotel's extra charge for breakfast as part of an overnight stay
- Lunch £5.00 per day
- Dinner £20.00 per day
Or the actual cost of the hotel's table d'hôte, prix fixe or set menu for a three-course meal as part of an overnight stay

Staff must be absent from their home/office for a minimum of five hours per allowance. The minimum absence requirement is cumulative i.e. staff must be absent from their home/office for a minimum of 15 hours in total for all three allowances to apply.

3b. Actual costs will be paid to staff on submission of a receipt, for overnight accommodation. Staff should use the value of an overnight stay at a local Premier Inn as a guide as to what the university believes to be reasonable expenditure.

3c. In addition to actual costs, £2.50 "out of pocket" expenses will be paid to staff per overnight stay.

Note: the above values are inclusive of VAT.

11. Version Control and Change History

Version	Date	Approved by	Amendment(s)	Author
1.0	26/04/12	FGPC	post ICC	Martin Wright
1.1	19/04/13	FGPC	clarifications only	Martin Wright
2.0	21/01/14	FGPC	Removal of friends and relatives allowance	Tim Skyrme
3.0	19/04/12	FGPC	Inclusion of railcards in section 3.4	Tim Skyrme
3.1	15/06/17		Inserted into new cover sheet and template	N Oakley
3.2	04/01/18		Minor amendments to policy	Wendy Wallace
3.3	06/06/18	FGPC	Minor amendments to subsistence, car hire and table 4 subsistence and accommodation rates.	N Oakley
3.4	18/09/18	F Larg	Changes to international travel process	N Oakley