



## Travel and Expenses Policy

ELT Manager	Director of Finance and Corporate Services
Responsible officer	Finance & Compliance Manager
Date first approved by BoM:	12 April 2016
First Review Date	April 2019
Date review approved by BoM	29 March 2022
Next Review Date	March 2025
Equality impact assessment	7 February 2019

Reviewer	Date	Review Action/Impact	BoM
Jane Ollerenshaw	07/02/2019	Clarification on mileage claim procedure using private cars Clarification of subsistence expenses when travelling abroad Scope to include Board of Management travel	27/03/19
Roddy MacPhee	11/03/2022	Policy and Procedure have been split 5.4 Emphasises need for use of pool car whenever possible. 5.5 Emphasises need for receipts for all expenses to be included with expenses claims 6.1 Confirm need for line manager approval before incurring expense	

### Travel and Expenses Policy

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## 1.0 Purpose

The purpose of this policy is to set out the guidelines which 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:

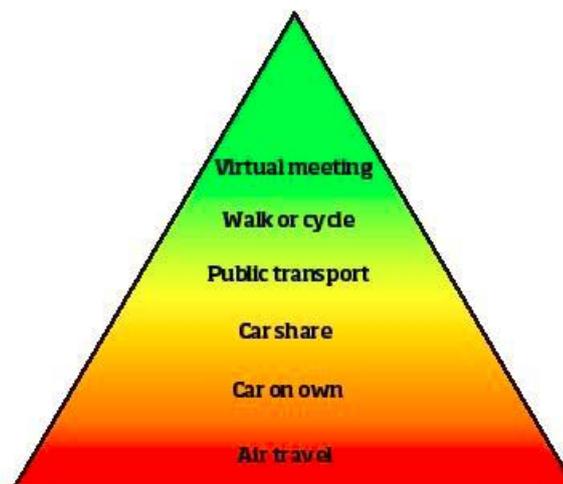
- To set out the College's policy relating to business travel and expenses and clearly state the types of expenditure that can and cannot be reimbursed,
- To ensure reasonable standards of service, comfort, convenience and safety for those who need to travel on College business whilst achieving best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

This Policy should be read in conjunction with the Travel and Expenses Procedure, which outlines in detail the various travel, accommodation and expense options covered by the Policy. Provided that the guidelines set out within this policy and the supporting procedure 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 CO<sub>2</sub> 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

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This policy is intended for:-

- 3.1** All employees of the College and members of the Board of Management.
- 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.

Exception to item 4.6 which is not covered by this policy is where a student is undertaking travel which is not connected with any College activity – for example,

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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.

### 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
- 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 expected method of travel is use of a College Pool Car, if available. Explanation for non-use of pool car must be provided when claiming travel expenses.
- 5.5 All claims for business expenses MUST be made using the College Expenses Claim Form and MUST be supported by VAT receipts. Failure to provide VAT receipts to support expenses incurred will lead to non-payment for related expenses.

### 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 and approved by their line manager.
  - No part of the claim relates to personal expenses or private business activities

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### 6.2 The expense authoriser:-

- must only do so if they are fully satisfied that:-
  - 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  
[Driving-at-Work-Policy.docx](#)
- 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](http://www.gov.scot/Topics/Health/Services/Europe)
- Route Planning  
<http://theaa.com>
- Travel and Expenses Procedure  
[Travel and Expenses Procedure.docx](#)

## 8.0 Relevant Legislation

Corporate Manslaughter and Corporate Homicide Act 2007