

Travel and Subsistence Policy

Uncontrolled When Printed

Version Control History

Version Number	Date of Change	Summary of Revisions Made
0		
1	September 2022	New Policy
1.1	November 2022	Updated Footer
1.2	April 2023	Rebranding change in footer date adding in EQIA
1.3	November 2024	Update in job titles to reflect current structures and reference from College to UHI Perth Change in length of time available to submit a claim 3.8/3.17 Use of Own Car/Bicycle - Addition of requirement to complete a Vehicle Insurance Declaration Form for use of own vehicle Removal of linked policies and legislation Update to confirm budget holder approval required in advance if expenditure is going to exceed agreed rates. Agreed at Trade Union JNC November 2024.

Travel and Subsistence Policy

1 Purpose

- 1.1 The purpose of this policy is to set out the rules for claiming mileage and subsistence costs which staff must follow to ensure that UHI Perth is compliant with legislation and accepted standards and to also ensure that UHI Perth achieves its strategic objectives.

2 Scope

- 2.1 This policy applies to all UHI Perth staff carrying out business travel and all travel must be booked through UHI Perth's approved travel agent (details are on the Finance area of PerthHub) apart from in exceptional circumstances and with budget holder approval.

3 Policy Requirements

Class of Travel

- 3.1 Travel should normally be by standard class rail or other public transport.
- 3.2 Exceptions to travelling by standard class must be approved by your manager.
- 3.3 If public transport is not a reasonable option, then travel can be by private car or hire car which must be approved in advance by the relevant budget holder.

Approval and Payment Procedures

- 3.4 Staff should complete the Expenses Claim Form which is available on the Finance area of PerthHub. This must be submitted to the budget holder by email with scanned copies of all receipts. Hard copy receipts do not need to be provided. The claim should be forwarded to the Payroll team by the budget holder for payment after signature.
- 3.5 Claims should not be submitted any later than after 2 months of the expenses being incurred and if they are then the claim may be declined.
- 3.6 Payment of expenses is made through the monthly payroll salaries system. Claim forms **must be submitted** by email to pc.payroll@uhi.ac.uk by the 9th of the month for it to be included in that month's payroll.

Use of Hire Car

- 3.7 All hire cars must be booked through UHI Perth's approved supplier (details are available on the Finance area of PerthHub).

Use of Own Car

- 3.8 Before making a journey relating to UHI Perth, using your own car, that your insurance policy adequately insures you for business use and that you have completed and submitted the vehicle insurance declaration form to Estates.
- 3.9 For the purposes of claiming mileage, the distance of your normal commute to work should be deducted from the total miles being claimed for.
- 3.10 Where you use your own car then reimbursement will be at the mileage rates in force and published by HMRC and when those are changed by HMRC then the college rates will change to reflect these.
- 3.11 These are currently 45 pence per mile up to 10000 miles in a tax year and then 25 pence per mile for any mileage over 10000 miles in a calendar year
- 3.12 A rate of 5 pence per mile per passenger will also be paid.
- 3.13 When making any expense claim for use of own car you must provide a recent VAT fuel receipt which has been obtained within 2 months of the travel claim which evidences fuel bought for a sufficient amount of fuel to cover the claim being made. This is an HMRC requirement.

Use of Motorcycles

- 3.14 Before making a journey relating to UHI Perth, using your own motorcycle, that your insurance policy adequately insures you for business use and that you have completed and submitted the vehicle insurance declaration form to Estates
- 3.15 For the purposes of claiming motorcycle mileage, the distance of your normal commute to work should be deducted from the total miles being claimed for.
- 3.16 Where you use a motorcycle for the purposes of work travel the cost of this will be reimbursed at the HMRC rates in force which is currently 24 pence per mile.
- 3.17 When making any expense claim for use of a motorcycle you must provide a recent VAT fuel receipt for a sufficient amount of fuel to cover the claim being made. This is an HMRC requirement.

Use of Own Bicycle

- 3.18 Before travelling by bicycle for business purposes, you must confirm that your insurance policy adequately insures you for business use and that you have completed and submitted the vehicle insurance declaration form to Estates.
- 3.19 For the purposes of claiming bike mileage, the distance of your normal commute to work should be deducted from the total miles being claimed for.

- 3.20 Where you use a bicycle for the purposes of work travel the cost of this will be reimbursed at the HMRC rates in force which are currently 20 pence per mile.

Subsistence

- 3.21 A subsistence allowance up to the rates set out below will be paid to cover other travel related costs with the calculation based on the length of the period of absence and is expected to cover all costs in addition to the travel costs.
- 3.22 You should claim for the lower of the actual cost and the subsistence allowance.
- 3.23 Receipts must be provided for all expenses being claimed for.
- 3.24 The allowance is set to meet the difference between the normal cost of meals in college and commercial rates and to cover telephone calls home, newspapers and all other ancillary expenses.
- 3.25 Provision of and Reimbursement for Alcohol – where staff are entertaining visitors to the College and providing an evening meal, there is an allowance of up to 2 standard glasses of wine per person (approximately one bottle of wine per 3 people). Apart from this instance, no alcohol will be paid for or reimbursed.

3.26 Subsistence Rates

Period	Allowance (£)
Over 5 hours and less than 10 hours	10
More than 10 hours but not overnight	20
Overnight (dinner costs)	30
Bed and Breakfast/Hotel	100

Any proposed costs beyond the above levels must be agreed in advance of the booking with the budget holder.

Non-Travel Related Expenses

- 3.27 Other business purchases should be made through Finance via the normal purchase ledger processes to ensure that all VAT can be reclaimed. In exceptional circumstances and where there is a reasonable reason for making any such purchases, claims must include a VAT receipt and be approved by the budget holder.