

Introduction

- 1 HEFCW's Council and Committee Members' ('members') Travel and Subsistence (T&S) procedures should be followed and read in conjunction with HEFCW's T&S Council and Committee Members' policy that can be found on the extranet and/or can be made available in hard copy.
- 2 All claims must be supported by receipts and made on the relevant HEFCW claim form. If a receipt is unavailable then the reason why should be noted on the claim form. The form is available either on the extranet or from the Council Secretary or Committee Secretary.

Rail and Coach travel

- 3 All members are required to travel standard class and to use any travel card relevant to them. HEFCW cannot reimburse the cost of travel cards. Wherever practical, HEFCW will arrange and book tickets on behalf of members who should contact either the Council Secretary or the Committee Secretary, as appropriate to them.

Taxis

- 4 Costs of taxis may be reimbursed only:
 - where there is no other suitable method of public transport;
 - when heavy luggage has to be transported to or from the place of departure or arrival;
 - where the saving of official time is important;
 - when the member has a condition that impacts upon mobility and is unable to use public transport;
 - in circumstances in which the member travelling would feel at risk; for example, after dark or involving a long wait;
 - where the member is unfamiliar with the location and associated public transport links; or
 - a combination of any of the above.

Travel by private vehicle on official business

- 5 Members will be reimbursed at the standard rate for expenses in the course of official travel by private vehicle.
- 6 When first using their car on official business, members must declare in writing, using the form at **Annex A**, that:
 - they hold a valid driving licence;
 - they know and understand the motor insurance requirements of HEFCW and that they meet those requirements, and that they will notify HEFCW of any change which leaves them less cover than that required;
 - their vehicle is legally compliant (MOT, taxed)

Travel by self-drive vehicle on official business

- 7 Journeys in excess of 140 miles per day should normally be undertaken via a vehicle hirer, using a vehicle supplied by HEFCW's contracted supplier. HEFCW will arrange and book the vehicle hire on behalf of members who should contact either the Council Secretary or the Committee Secretary (as appropriate).
- 8 Private mileage during the hire period is not permitted.
- 9 A member may elect to use their own private vehicle instead of a vehicle hire and will be reimbursed at the standard rate. This may be due to personal circumstances or requirements that dictate the use of the member's own vehicle as opposed to a vehicle hire.

Insurance

- 10 Members using their own private vehicle for HEFCW business must satisfy certain insurance conditions. It is the member's own responsibility to ensure that their insurance policy covers the risks set out below and contains either:
 - a clause specifically permitting the use of the vehicle by the policy owner, and named within the policy, in connection with their business; or
 - a clause specifically permitting the use of the vehicle by the policy owner, and named within the policy, on the business of their 'employer'.

Loss or Damage

- 11 HEFCW will not reimburse any member for any loss or damage resulting from the use of their private vehicle on official business whether or not the cost of such loss or damage can be claimed under the member's insurance policy.

Mileage rates

- 12 The standard mileage rate that can be claimed for the use of private vehicles for official business is noted in **Annex B**.
- 13 Members who use their private vehicle and who carry passengers whose fares or mileage would otherwise be paid by HEFCW will be paid a passenger supplement. These are noted in **Annex B**.

Other expenses

- 14 HEFCW will reimburse the actual costs of toll charges incurred on official journeys.
- 15 Members should take advantage of free parking facilities wherever possible but, where parking costs are necessarily incurred, HEFCW will reimburse the actual costs. Receipts should be retained and submitted with the claim form. Failure to do so should be explained on the claim form.
- 16 Illegal parking and any other fines incurred will not be paid for.
- 17 Members are advised that they should consider having membership of an appropriate breakdown recovery service which provides, as a minimum, roadside assistance cover, although the cost is not reimbursable by HEFCW.

Air travel (within UK)

- 18 Air travel should only be used:

- where it represents a saving in cost over other forms of travel; and/or
- it represents a significant saving in time and where the saving of official time is important.

- 19 A member's air travel should be arranged via the Council Secretary or the Committee Secretary (as appropriate). All bookings should be economy class and booked as far in advance as possible in order to obtain value for money. Airport car parking should be booked online at the same time and long-term car parking should be booked as this provides cost savings over short-term car parking.
- 20 If circumstances arise where it is not practical for a member's air travel to be booked via the Council Secretary or the Committee Secretary (as appropriate) they can book their own air tickets and car parking using an on-line web facility as this is generally less costly. Members will be reimbursed the cost of the air travel, car parking, plus any card payment surcharges. All members should familiarise themselves with the terms and conditions of all bookings, prior to confirming any booking.

Travel outside the UK

- 21 Members should obtain written approval from the Head of Corporate Services for overseas travel on HEFCW related business before any arrangements are made. All travel will be economy class. Travel insurance should be procured via the Council Secretary or the Committee Secretary (as appropriate) for each and every journey outside the UK.

Subsistence

- 22 HEFCW will pay subsistence where expenses are incurred by the member, and only the member, when they are away from home or their normal place of work in line with the timescales set out in **Annex B**. The subsistence paid must cover only the costs actually and necessarily incurred on accommodation and meals, up to the maximum limits as shown in **Annex B**. In exceptional circumstances, higher payments may be made and an explanation must be noted on the claim form and official receipts for the full amount claimed should be attached to the claim form. Approval for this should be sought in advance, where possible.
- 23 Expenditure on alcoholic beverages will not be met in any circumstances.

Accommodation

- 24 All hotel bookings should normally be made in advance via the Council Secretary or the Committee Secretary (as appropriate). HEFCW will arrange all booking requirements on behalf of the member.
- 25 Accommodation should only be booked where a long journey is required before or after a meeting. It is at the member's discretion to decide whether it is reasonable to request accommodation.
- 26 If the cost of staying in specified accommodation is above the maximum limit, then prior to any booking being made, authorisation must be obtained from the Head of Corporate Services to exceed the limit and to proceed with the booking.

- 27 Accommodation usually includes bed and breakfast. It may also include an evening meal, which needs to be requested at the time of making the booking. All other items of expenditure incurred at the accommodation must be paid for directly by the member at the point of departure and reclaimed via a T&S claim. All receipts should be retained for this purpose.
- 28 In exceptional circumstances, it may be necessary for a member to book accommodation personally. The rules noted above must be followed and eligible costs can be claimed from HEFCW, supported by official receipts.

Staying with friends or relatives or in a second home

- 29 If overnight accommodation is provided by a friend or relative:
- an allowance of £25.00 per night may be claimed to enable the member to show their appreciation for hospitality received.
 - this allowance is also available when a member is able to stay in accommodation owned by them but which is not their prime residence i.e. second home.
- 30 This allowance must be claimed on the appropriate member's claim form which can be found on the intranet/extranet.

Incidental expenses allowance

- 31 When members have to spend a night away from home on approved official business they may claim an incidental expenses allowance of up to £5 per night to cover personal expenses such as a newspaper, personal telephone calls and laundry, provided that any such expenditure is incurred and is supported by receipts. When travelling outside the UK, the incidental expenses allowance is up to £10 per night for such expenditure incurred, supported by receipts.
- 32 This allowance can be claimed in addition to the 'staying with friends or relatives in a second home' allowance.

Implications for Taxation and National Insurance (NI)

- 33 Payment of actual subsistence costs and incidental expenses, supported by receipts, should not attract a liability for tax or NI contributions nor will this occur where journeys are taken on official business. However, for Council Members only, travel and subsistence expenses (with the exception of car parking fees) for journeys to HEFCW's office (regarded as their normal place of work), or to meetings within a radius of 10 miles of HEFCW's office, will result in a tax and NI liability. Any such liability will be met in full by HEFCW, by agreement with HM Revenue & Customs (HMRC). The overnight accommodation allowance (paras 29 and 30) is subject to tax and NI. In the case of Council Members, any such liability will be met by HEFCW, by agreement with HMRC. The incidental expenses allowance (para 31) is exempt from tax and NI.

Submission, authorisation and payment of Council Members' Travel & Subsistence claims

- 34 Claims must be submitted for authorisation to the Council Secretary who will confirm that the costs incurred relate to HEFCW activity attended. Once signed by

the Council Secretary, the claims should be passed to the Finance section and then to the Payroll Manager for checking.

- 35 Members are requested to submit one completed claim per month, but in accordance with HMRC best practice, **claims must be submitted within three months of the end of the month in which the business journey was undertaken**, eg if the business journey took place on 5 November, the three-month limit would be 28 February for payment in the March payroll. In the same way, the three-month limit for a journey on 30 November would also be 28 February. The cut-off date for claims to be received by the Payroll Manager is the eighth calendar day of the month. Claims received after this date will be paid the following month.
- 36 Claims are paid through the payroll and processed in line with the policy and procedures held by the Payroll Manager on the next available pay run.

Submission, authorisation and payment of Committee Members' Travel & Subsistence claims

- 37 Claims made by Committee Members must be sent directly to the Finance team. The Finance team will ask the Committee Secretary to confirm that the member attended the meeting. Following this, the claim will be processed as per the procedure for paying an invoice from an external supplier.
- 38 In accordance with HMRC best practice, **claims must be submitted within three months of the end of the month in which the business journey was undertaken**, eg if the business journey took place on 5 November, the three-month limit would be 28 February for payment in March. In the same way, the three-month limit for a journey on 30 November would also be 28 February.

Further Information

- 39 Please contact any member of the Finance section, the Council Secretary or the Committee Secretary (as appropriate)

Version	Date	Comment
0.1	June 2016	Draft presented to end users for consultation

Policies, procedures and guidelines are available on line, in large print and electronically on CD. Should you or someone you know require any of our documents in an alternative format please contact us on 029 2076 1861.

Travel by private vehicle on official business

Declaration of insurance

I confirm that:

- I hold a valid driving licence;
- I have read HEFCW's Travel and Subsistence Council and Committee Members' policy and procedures on the intranet/extranet and noted the rules governing use of a private motor vehicle on official business;
- I understand these requirements;
- I am covered accordingly;
- I will notify HEFCW of any change which leaves me with less cover than the rules require; and
- my vehicle is legally compliant.

Provision for injury or death due to an accident while a Council or Committee Member is using their car on HEFCW business is their own responsibility. No liability can be accepted by HEFCW in the event of any accident, damage, injury or death.

Print Name	
Signed	
Date	

Please return to the Council Secretary or Committee Secretary (as appropriate)
(Council/Committee Secretary to pass to any member of the Finance section after recording receipt of form)

The current rates are shown below and may be revised as and when deemed appropriate by HEFCW, but not less than once every three years.

1 Mileage rates

All engine sizes	Cumulative business travel	
	First 10,000 miles	Each additional mile over 10,000 miles
Standard Rate	45p	25p

2 Passenger supplement rates

5p per mile for the first passenger
2.5p per mile for each subsequent passenger, up to a maximum of three passengers, per vehicle, per journey

3 Accommodation rates (Minimum 3 *)

The maximum amount payable is:	
London including breakfast and VAT	£144 per night
All other areas, including breakfast and VAT	£108 per night
Any booking fees are in addition to the maximum amounts noted above.	

4 Subsistence rates

The maximum amount payable is:	
<p>Breakfast A claim for breakfast may be made if a member has:</p> <ul style="list-style-type: none"> made a previous overnight stay, or; left home before 8.00 am and is working away from their normal place of work 	Up to a maximum of £8 supported by receipts.
<p>Five-hour allowance A claim may be made for food and beverages if the member is:</p> <ul style="list-style-type: none"> working away from their normal place of work for more than 5 hours including the period 12 noon to 2.00 pm. 	Up to a maximum of £10 supported by receipts.
<p>10-hour allowance A claim may be made for food and beverages if the member is:</p> <ul style="list-style-type: none"> working away from their normal place of work for more than 10 hours and beyond 7.30 pm provided that it is consumed before returning home; or staying in overnight accommodation. 	Up to a maximum of £37 supported by receipts, to include - the five-hour allowance of £10, and - an evening meal allowance of £27