

For information

Changes to Council & Committee Members' Travel & Subsistence Policy and Procedures

Agenda: 19
HEFCW/16/64

Disclosable

14/07/2016

1 Issue

- 1.1 This paper presents the changes to the Council & Committee Members' Travel & Subsistence Policy and Procedures.

2 Rationale for paper

- 2.1 The HR Committee recently approved the contents of a new combined Travel & Subsistence (T&S) Policy and Procedures for both Council Members and Committee Members.
- 2.2 This paper highlights the main changes to the T&S procedures which take effect immediately after this Council meeting.

3 Recommendation

- 3.1 The Council is invited to:
- i. note the contents of the new policy and procedures and also of the main changes highlighted in this paper.

4 Timing for decisions

- 4.1 There are no decisions required.

5 Council members' interests

- 5.1 No conflicts of interests have been declared in advance of the meetings.

6 Further information

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7 Background

- 7.1 As part of our review of our organisation's internal policies and procedures, which has been ongoing for some time, and as a result of the completion of the recent HM Revenue and Customs (HMRC) Compliance Review, the T&S procedures for Council and Committee Members have been revised. Separate policies for both Council Members and Committee Members T&S, last updated in 2012, have been combined into a single procedures' document together with an overriding short policy document.
- 7.2 The main changes to the T&S procedures for Council Members to note are:
- i. Submission, authorisation and payment of claims (sections 35 and 38 of the procedures) - All claims will have to be made by members within three months of the month in which the business journey took place. This is best practice, according to the HMRC.
 - ii. Incidental expenses allowance (section 31 of the procedures) – This was previously automatically claimable at £5 per night, but following the HMRC review, we have changed this to allow up to £5 per night to be claimed, but only with the evidence of supporting receipts.
 - iii. Implications for tax and national insurance (section 33 of the procedures) – More details are given to explain what expenses are subject to tax and NI (all of which is payable by HEFCW), following the outcome of the HMRC review. The main implication for Council Members is that more details of mileages for each stage of your business journeys will be required on your claim forms, to allow us to determine what is taxable and what is not taxable. This requirement will be noted on your new claim forms which are to be issued at the Council meeting.

8 Financial implications

- 8.1 The information provided by Council Members will determine the level of annual tax and NI liability arising from the business journeys incurred.

9 Communications implications

- 9.1 The policy will be uploaded onto the extranet and the intranet.

10 Diversity and equal opportunities implications

- 10.1 This paper has no implications for age, disability, marital/civil partnership, maternity/pregnancy, race, religion or belief, sex, sexual orientation or any other protected characteristic or the Welsh language.

11 Risk Assessment

11.1

Risk	Action to address risk
Failure to regularly review and update the policy and procedures and reflect advice received from HMRC will result in the documents being out of date and not in compliance with HMRC guidance and Council and Committee Members not having a current set of rules to refer to, when submitting T&S claims.	The T&S policy and procedures are reviewed regularly and updated to reflect advice and guidance from HMRC.