



## Risk Management and Policies

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# Travel Policy

This forms part of the Fèisean nan Gàidheal policy portfolio

<b>Date Approved</b>	04/03/2022
<b>Purpose</b>	The purpose of establishing and operating this policy and procedure is to meet the requirements of HM Revenue and Customs whilst taking account of the welfare of staff travelling on our behalf.
<b>Summary</b>	To ensure staff are aware of Fèisean nan Gàidheal's policy and procedures relating to travel and the reimbursement of associated costs.

## Travel and Subsistence Policy and Procedure

### 1. Purpose

The purpose of establishing and operating these policy and procedure is to meet the requirements of HM Revenue and Customs whilst taking account of the welfare of staff travelling on our behalf.

### 2. Scope

This policy applies to all Trustees, staff, and volunteers.

### 3. Responsibility

It is our responsibility to comply with HM Revenue and Customs rules and requirements, to ensure that public funds are carefully and reasonably spent and to recognise our obligations in terms of reducing our carbon footprint.

Managers are responsible for ensuring that you are aware of and adhere to this policy and associated procedures.

It is your own responsibility to familiarise yourself with the content of this policy, associated procedures, and definitions.

### 4. Business Travel

Business travel occurs when you are required to travel in the performance of your duties or to attend training courses or conferences necessary for the performance of those duties. You are encouraged to attend meetings where possible online, via MS Teams, Zoom or other platforms to avoid unnecessary travel.

All journeys between home and your normal place of work, either within or outside of normal working hours, e.g., for evening work and events, are regarded by HMRC as private and considered for income tax purposes as 'substantially ordinary commuting', therefore these expenses will not be reimbursed by us.

#### 4.1 Travel Insurance

We will ensure that we have appropriate and adequate cover for in place for all travel.

#### 4.2 Vehicle Insurance

If using your own car for related travelling, you must ensure that your own car insurance policy covers you for business driving. See 4.5.1 below.

#### 4.3 Annual License Checks

Under our car insurance scheme, we are legally required to carry out driver checks. This will normally be undertaken at the start of each new year. You will be asked to provide your driving licence.

#### 4.4 Authority to Travel

All travel must be approved by your line manager prior to undertaking the proposed journey and a record kept of the approval. If anticipated expenditure for a trip is expected to exceed £500, the travel must also be notified to and approved by the Executive Manager.

#### 4.5 Mode of Travel

In the interests of your Health and Safety, journeys should be planned to avoid fatigue. In the interests of economy generally, you should aim to travel using public transport or carpool. Use of a personal car should be the final option and car sharing should be affected where possible. It is however recognised that many of you are in remote areas which are not well served by public transport and accordingly travel using personal car is necessary more often than in comparable organisations. However, to contain travelling costs at a manageable level, the undernoted conditions and limits will apply.

#### **4.5.1 Use of Own Car**

You may use your own car for business purposes, with prior approval as in 4.4 above. It is your personal responsibility to ensure that appropriate vehicle insurance cover for such use is in place, and mileage will only be payable to you if you have vehicle insurance specifically endorsed for use for business.

Mileage claims must be based on the distance from the normal place of work or home to destination, whichever is the lesser. You are required to embark on the shortest reasonable route for your journey.

Car mileage will be paid at a flat rate of £0.40p per mile. If your annual mileage claim reaches 10,000 miles in any one tax year, the mileage in excess of that will be paid at a flat rate of £0.25p per mile.

#### **4.5.2 Hired Cars**

Use of a hired car from an approved supplier should be considered if a vehicle is not available and where it is more cost effective to do so. Such calculation will depend on the likely distance to be travelled and the duration of the trip. Car Hire must have Collision Damage Waiver included. Fuel for a hired car will be reimbursed on an actual basis on production of a receipt.

#### **4.5.3 Use of Motorcycles and Bicycles**

Business mileage rates are Motorcycles £0.24p and Bicycles £0.20p

#### **4.5.4 Car Accidents**

If you are involved in a car accident while driving your own vehicle on FnG business, it is your own personal motor insurance details that you should provide to the third party.

### **5. Car Parking**

We will reimburse parking costs for business travel away from home when supported by a receipt/ticket.

### **6. Rail, Bus and Ferry Travel**

Charges for rail, bus and ferry travel will be reimbursed subject to the provision of receipts. Maximum benefit should be taken of advance bookings and special schemes.

### **7. Taxis**

Taxis can be used for short journeys e.g., from train station to accommodation within the same town or city for which there is no other convenient method of public transport, or where time restrictions make it necessary, with reimbursement being made on production of receipts.

### **8. Subsistence**

#### **8.1 Overnight Accommodation**

We do not operate an overnight allowance scheme; all overnight accommodation will only be paid on actual expenditure.

#### **8.2 Meals**

Breakfast, Lunch, Dinner - if not included with accommodation or conference etc we will reimburse meals on receipt of an itemised VAT receipt. By way of guidance, you must be absent from your home or office for a minimum of five hours per meal claimed or paid for. The minimum absence requirement is cumulative i.e., you must be absent from your home or office for a minimum of 15 hours in total for all three allowances to apply.

#### **8.3 Phone calls and internet**

Legitimate business calls, internet access (if not provided free), faxes or scans etc will be reimbursed on production of a VAT receipt if incurred exclusively for business purposes.

#### 8.4 Beverages with meals

One soft drink taken with a lunch meal and one soft or alcoholic drink taken with an evening meal will be allowed as part of the cost, provided they come within the guideline costs 8.5 below. Under no circumstances will any other alcoholic beverages be paid for.

#### 8.5 Expenditure Guidelines

Type of Allowance	Guideline Amount	Notes
Overnight Accommodation	£60 to £100 B&B depending on location	If B&B accommodation exceeds this, approval must be sought from Line Manager prior to booking. An overall limit of £150 will apply.
Meals	Breakfast £10 Lunch £6 Dinner £25	Claims for meals above these amounts will be limited to the maximum amount. Require itemised receipts

#### 8.6 Accommodation with Friends or Relatives

If you wish to stay with friends or relatives instead of hotel accommodation, £10 per overnight stay may be claimed to cover the cost of accommodation and incidentals.

#### 9. Other Reasonable Expenditure

Other reasonable expenditure not included above may be reclaimed if it is approved by your line manager, and appropriate evidence provided.

#### 10. Payment Arrangements etc

##### 10.1 Advance Payments for Travel & Subsistence Expenditure

Should it be necessary, advances are available for Travel & Subsistence expenses by arrangement; the advance request must be submitted to the Executive Manager at least two days prior to internet banking payment requirement. On return from your trip, you must complete your Travel and Subsistence Expenses Claim Form and submit this to the Executive Manager where the advance will be deducted from the claim and any outstanding monies due will be processed as normal. If no further monies are due, we still require the completed and approved Travel and Subsistence Expenses Claim Form to record the expenditure. If you have been paid too much in an advance, or you fail to submit a completed claim form, you will be requested to pay the money back. Failure to pay will result in the amount owed being automatically deducted from your next salary.

##### 10.2 Payment of Expenses

Payment will be in the form of an electronic payment into your bank account. Expenses claims must be submitted on Travel and Subsistence Expenses Claim Form at the end of every month. Claims outside this date will not be accepted.

##### 10.3 Non-allowable expenditure

Non-allowable expenditure may not be claimed or reimbursed in any circumstances. Examples would include, but are not limited to:

- Home to Office Travel
- Parking fines
- Speeding charges and fines including on the spot penalties
- Spouses, partners, child's travel costs
- Confectionery, other than when purchased as part of a meal
- Mini bar drinks and snacks
- Video, DVD, or film charges

#### **10.4 General**

Only expenses relating to Travel and Subsistence should be submitted on the Travel and Subsistence Expenses Claim Form. These expenses relate to your expenses only and must not include expenses relating to another staff member.

When completed, these forms should be submitted to the Executive Manager - not your line manager - for approval prior to a claim being submitted and processed. If the claim is for £500 or more then the Executive Manager must also pre-approve it. Once approved for payment, the Executive Manager will process the claims for payment.

Receipts for expenditure must be in the form of itemised VAT invoices or receipts, travel tickets, or other documentation. Only expenditure which is adequately supported and is approved will be reimbursed.

The Executive Manager reserves the right to make changes to a claim in line with policy guidelines. If any changes have been made to the claim you will be notified by e-mail.

#### **11. If you have a disability**

As an employer, we have a responsibility under the Equality Act 2010 to make reasonable adjustments for disabled employees. While the needs of disabled staff have been considered during the review of this procedure, any request for an exception to be made due to disability will be given serious consideration by the relevant line manager in terms of a potential reasonable adjustment.

#### **12. Implementation and Review**

The various rates and allowances contained within the policy will be periodically reviewed by the Executive Manager in the context of current costs, and if appropriate such rates and allowances be amended by agreement of the CEO.