

CS055 - Travel and Subsistence Policy

MONITORING FORM	
Department	Human Resources
Department Director	Head of Human Resources
This policy is applicable to	All staff
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Date of next review	12 June 2020
Internal /external consultees (if required).	All staff commencing 30 May 2017

1. INTRODUCTION

This Policy sets out the options for employees undertaking business travel on behalf of Weslo Housing Management and the arrangements for reimbursement of travel and subsistence expenditure necessarily incurred in the performance of their official duties.

This policy sets out Weslo's rules on how employees can claim for expenses incurred in the performance of their duties. The policy covers travel, meals and accommodation, and business entertainment.

This policy does not cover arrangements when using pool cars or other registered company vehicles.

2. SCOPE

This policy applies to all Weslo employees and Board members.

3. OBJECTIVES

The objectives of this policy are to:

- ensure that and Weslo adopts a fair and consistent approach to business travel and subsistence allowances.
- ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.

4. CLAIMING EXPENSES

4.1 All claims for payment of travel and subsistence allowances and other incidental expenses should be made on the prescribed form and should be authorised by a member of the Management Team [available on the intranet]. Claims should be made monthly in arrears and submitted by the 12th of the month for inclusion in that month's salary.

4.2 Claims made by Managers of Weslo should be authorised by a member of the Executive Team and claims made by the Executive Team should be authorised by the Chief Executive, or in the case of the Chief Executive authorised by the Finance Director.

4.3 Non-Executive Board members of Weslo and Weslo Initiatives may be reimbursed for the cost of travelling to attend Board meetings. They should complete and sign a claim form following the meeting and this will be paid from either Petty Cash or by Bank Transfer.

4.4 The subsistence and travel rates as outlined in sections 6 and 8 only also apply to Non-Executive Directors when they are representing the company at events such as training courses and conferences. Claims for these along with

any other costs incurred whilst on official company business can be made either in advance or arrears of the event and must be authorised by an Executive Director.

4.5 Where Board Members are travelling to long distances events on behalf of Weslo, these should be booked via Corporate Services as outlined in section 5.

5. DRIVERS LICENCES

5.1 All employees must be in possession of a valid driving licence in order to drive any vehicle to meet the requirements of the post. The driving licence must be valid for the class of vehicle that the employee is to drive.

5.2 Employees will be required to produce a copy of their driving licence on commencement of employment and annually thereafter to the Corporate Services Team.

5.3 Employees should advise the Company as soon as there is any change in the particulars on the licence, e.g. any endorsements, change of name/address and if your licence or photo ID has expired etc.

6. PRIVATE CAR USE

Weslo accepts no insurance liability for private cars used on business including those posts which are eligible for a car users allowance unless covered by Weslo insurance.

Postholders in receipt of a car allowance are expected to use their own vehicle for business mileage.

Employees who are not eligible to receive a car allowance [posts out with Exec and Management Team] may be authorised to use a private car for business use on the understanding that the employee has valid insurance for use of the car for business purposes.

It is the member of staff's responsibility to ensure this before expenses are approved the member of staff must provide a copy of their car insurance certificate to Corporate Services on commencement of employment and on renewal.

7. PUBLIC TRANSPORT

The method of transport used should be the most economical commensurate with working efficiency. In determining the most economical method of travel, consideration will normally be in the order:-

1. Pool car [Refer to Corporate Services for booking arrangements]
2. Public transport
3. Private car

7.2 Parking Fines

Employees are responsible for the payment of any parking fines incurred while on company business when using a private or company vehicle.

7.3 Flights

All flights must be booked via the Corporate Services Team with the standard class fare being purchased. In the event that there are no standard fares available prior authorisation must be obtained from a member of the Executive Team to book first class flights.

7.4 Trains

All long distance train journeys [i.e. outside of Scotland] must be booked via the Corporate Services Team with the standard class fare being purchased. In the event that there are no standard fares available prior authorisation must be obtained from a member of the Executive Team to book first class.

7.5 Taxis

Employees may claim for a taxi fare only in limited circumstances. These are:

- where taking a taxi would result in a significantly shorter travel time than using public transport;
- where the employee has an injury or physical impairment limiting their ability to walk between destinations
- where the employee has equipment to carry between destinations and use of a car has not been your primary mode of transport
- where there are time restrictions between appointments
- where there are several employees travelling together; or
- where personal security and safety of employees is an issue, for example taxis may be permitted before 8am or after 9.30pm

8. BUSINESS MILEAGE

8.1 Business Mileage Rates

Reimbursement for approved business miles will be as set by HM Revenue & Customs [HMRC] from time to time and payable as follows:

Reimbursement of mileage incurred on approved business for up to 10000 miles per annum will be payable at the rates below:

Casual users rate	60p per mile [10,000 miles and 25 per mile over 10,000]
Company Car Fuel Rate	22p per mile [regardless of miles](1 st March 2017)
Passenger Allowance	5p per mile per passenger
Bicycles	20p per mile

These rates are above HM Revenue & Customs approved rates, and the excess will be subject to Tax & NIC's and will show separately on the employee's payslip

The Company Car Fuel Advisory Rate applies to posts which received a car allowance this is paid in line with current HMRC levels and updated on a quarterly basis.

The casual rate applies to those that may, on occasion, need to use their own vehicle for business use [subject to section 5 and 6 above].

8.2 Payment of business miles

The rates will be paid for the distance travelled as follows:

a) The distance over the employee's normal home-to-office route should be deducted from the overall mileage incurred that day

OR

b) Where the employee travels direct from home and without calling at base in the course of travel, he/she will be entitled to mileage allowance for the journey, calculated from either home or official base, whichever is the shorter [e.g. working from home or better use of time to travel direct]

9. TRAVEL TIME

Travel on behalf of Weslo, which is not part of an employee's day to day duties, must be authorised by the appropriate manager in advance.

All staff are required to travel to their normal place of work at their own expense and in their own time.

The following time may be reclaimed at the basic rate of pay [Excluding Executive Directors and Board Members]:

- Travel to and from training courses/conferences [less your normal travel to work time] between the hours of 7am and 7pm.
- Travel out with normal hours to work related events [e.g. conferences/training courses before 7am and after 7pm] which must be agreed with your line manager in advance.

Claims for travel time can be claimed as payment [basic rate of pay] or taken as Time off in Lieu [TOIL] by agreement and arrangement with the relevant line manager.

10. EVENING MEETINGS/EVENTS

On the occasions when members of staff **are required** to attend evening meetings/functions representing Weslo, the time attended [up to 11pm only] may be claimed as payment [basic rate of pay] or taken as Time off in Lieu [TOIL] by agreement and arrangement with the relevant line manager. [Excluding Executive Directors and Board Members].

On the occasions where members of staff are 'invited' [i.e. it is optional] to attend evening functions/events this cannot be claimed as payment or TOIL.

11. MEAL ALLOWANCES

For the purposes of entertainment & incidental expenses while attending a course or conference [and where a meal is not provided as part of the accommodation or course cost], staff are eligible to claim up to the following on production of receipts:

- £7.50 for breakfast
- £10.00 for lunch
- £25.00 for dinner

An overnight allowance of £30 per night for general incidental costs such as entertainment/drinks/socialising/networking [receipts are not required for the overnight allowance].

Alcohol may not be consumed during working hours, including travel time, where the employee intends on claiming the time as 'working hours'.

12. EXPENSES THAT WILL NOT BE REIMBURSED

Weslo will not reimburse you for:

- the cost of any travel undertaken for personal reasons;
- the cost of any travel for your partner or spouse;
- any fines or penalties incurred while on business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping or vehicle recovery charges;
- any expenses incurred for personal benefit or to improperly influence or reward a business contact; or
- cash advances or withdrawals from an ATM machine.

You are required to pay for any travel costs incurred by your partner or spouse in the event that he or she accompanies you on business.

13. FALSE CLAIMS

If Weslo considers that any expenditure claimed was not legitimately incurred on behalf of the company, it may request further details from you. Weslo will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided. Where payment has been made to you prior to the discovery that the claim was not legitimate or correct, it may deduct the value of that claim from your salary.

Any abuse of Weslo's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims;
- claims for expenses that were not legitimately incurred;
- claims for personal gain;
- claims for hospitality and/or gifts to induce a client or other business contact to take improper action; and
- receipt by you of hospitality and/or gifts from business contacts that may be perceived to influence your judgment.

Weslo will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal. In addition, Weslo may report the matter to the police for investigation and criminal prosecution.

14. EQUALITY & DIVERSITY

This Policy will always be carried out in accordance with Weslo's Policy of Equality & Diversity which aims to promote diversity, fairness, social justice and equality of opportunity by adopting and promoting fair policies and procedures.

15. PUBLICISING AND AVAILABILITY

This policy is available on the Weslo Intranet.

16. MONITORING & REPORTING

This policy will be reviewed regularly to ensure compliance with applicable legislative changes, changes within the organisation and best practice.