University of the Highlands and Islands

# Travel and Subsistence Policy

**Policy number: POL119**

**Table 1: Policy administration:**

| Item | Description |
|---|---|
| Lead Officer (Post) | Chief Financial Officer |
| Responsible Office/ Department | Finance |
| Responsible committee | Finance and General Purposes Committee |
| Review Officer (Post) | Chief Financial Officer |
| Date policy approved | 26/04/2012 |
| Date policy last reviewed and updated | 23/06/2026 |
| Date of Equality Impact Assessment | |

**Table 2: Policy summary:**

| Item | Description |
|---|---|
| Overview | As a public sector body in Scotland, the university is required to adhere to Her Majesty's Revenues and Customs [HMRC] policies in relation to the payment of travel and subsistence expenditure. |
| Purpose | The policy discharges the university's moral, legal and economic duty to ensure that, so far as is reasonably practicable, it adequately controls both the financial expenditure and risks arising from staff travel and subsistence.<br>The policy is also intended to ensure that adequate provision is made for staff welfare for staff who undertake travel as a part of their work and that they receive fair reimbursement of costs necessarily incurred |
| Scope | All employees of the university. The reimbursement rates, appointed/preferred suppliers and guidelines in the policy may also be applied where similar activities are undertaken by third parties (eg consultants/contractors), where appropriate |
| Consultation | Finance and General Purposes Committee |
| Implementation and monitoring | The UHI Finance and General Purposes Committee will review the policy periodically to ensure that, so far as is reasonably practicable, the university follows best practice in relation to staff travel and subsistence. |
| Risk implications | The University owes a duty of care to those employees travelling on |

| Item | Description |
|---|---|
| | business. The University has obligations under the Public Services (Social Value) Act 2012. The University must comply with regulations set out by HM Revenues and Customs. The University has various obligations relating to carbon management and social sustainability, including Climate Change (Scotland) Act 2009. |
| Link with strategy | The University has interests in a widely dispersed geographical area and communication is vital to enable efficient partnership working. Travel will be necessary where face to face communication is considered essential. |
| Equality Impact Assessment | |

## 1. Policy statement

This policy has been developed in recognition of the university's moral, legal, and financial responsibility to ensure that, as far as reasonably practicable, all expenditure and risks associated with staff travel and subsistence are appropriately managed and controlled. Staff are encouraged to identify opportunities to minimise both costs to the university and the environmental impact of travel.

## 2. Definitions

**Framework Travel Supplier** and **Framework Hire Car Supplier** refer to the suppliers currently engaged by the university for travel and vehicle hire services through nationally or sector-procured framework agreements. These suppliers may change periodically and should be confirmed with the Procurement department.

## 3. Purpose

The purpose of this policy is to establish clear guidelines outlining which travel and subsistence expenses may reasonably be incurred in the course of university duties and the process by which such expenses may be reclaimed.

## 4. Scope

All Executive Office employees are required to comply fully with this policy.

The reimbursement rates, preferred suppliers, and guidance contained within this policy may also apply, where appropriate, to third parties undertaking similar activities on behalf of the university, such as consultants or contractors.-

Staff employed by academic partners who travel on university business and are entitled to reimbursement of associated costs will be subject to the travel and subsistence policies and reimbursement rates of their respective academic partner. Claims should be submitted to the academic partner for recharge to the university. Academic partner staff must obtain a purchase order from the relevant Executive Office budget holder before incurring any costs.

## 5. Exceptions

This policy applies in full without exceptions, exclusions, or restrictions.

## 6. Notification

All staff are introduced to this policy and related policies during induction. Ongoing guidance and instructions are available through the staff pages on the university website. Any updates or amendments to the policy will be communicated through the university’s communications channels.

## 7. Roles and Responsibilities

The university’s Finance and General Purposes Committee is responsible for periodically reviewing this policy to ensure alignment with best practice in relation to staff travel and subsistence, so far as is reasonably practicable.

The Chief Financial Officer is the policy owner and is responsible for the implementation, monitoring, and review of the policy.

## 8. Procedures

### 8.1. Health, Safety and Environmental Management

Before arranging travel, consideration must be given to whether travel is necessary or whether the intended objectives can be achieved through alternative methods such as telephone or video conferencing, electronic communication, or the use of local representatives.

The university recognises that the geography of the Highlands and Islands, together with the nature of university operations, often makes travel necessary. Nevertheless, unnecessary travel should be avoided wherever possible, and staff are encouraged to adopt environmentally responsible and cost-effective travel methods. Where travel is unavoidable, staff are responsible for complying with the university's health, safety, and environmental policies.

The university maintains medical insurance cover for staff travelling abroad. Insurance cards are available from Finance using the following link: Aviva Travel Assistance

In accordance with the Climate Change (Scotland) Act 2009, the university is committed to supporting the Scottish Government's $CO_2$ emissions reduction targets through its long-term carbon management strategy.

To reduce overall $CO_2$ emissions, the university aims to minimise business-related car journeys and domestic flights wherever possible. Staff should therefore consider public transport and alternatives to air travel as the preferred options.

### 8.2. Travel

#### 8.2.1. General

Staff are expected to use public transport whenever it is practical and cost-effective. To support the university's environmental objectives, staff are encouraged to use bicycles for short journeys, for which mileage reimbursement may be claimed.

Hire cars should only be used when they are more cost-effective than public transport or where public transport is unavailable or impractical. Staff may use their own vehicles instead of hire cars, subject to the conditions outlined in section 8.6.

#### 8.2.2. International Travel

All travel outside the United Kingdom must receive prior approval from the University Secretary, regardless of the funding source.

Staff should first seek approval from their line manager or Head of Department through the International Travel Approval Form (on SP)

Requests for overseas travel submitted must include:

- travel dates and duration,
- destination,
- estimated costs
- purpose of travel
- funding source or budget code.
- Emergency contact details, and

- Latest Foreign Office advice for location of travel

Once approval has been granted, the required risk assessment must be completed.

The provisions of this policy generally apply equally to international travel. However, in some circumstances it may be appropriate to arrange flights and accommodation through a travel agent rather than making separate bookings. Such arrangements should normally be made through the university's preferred travel agent, unless a specialist travel agent is required due to destination-specific requirements such as visa applications.

**8.2.3. Air Travel**

Premium economy or club class flights may be approved by the relevant senior management budget holder for journeys exceeding seven hours in duration.

Some staff are eligible for the Air Discount Scheme; however, it cannot be used when booking travel through Clarity. Eligible staff must be registered under our organisational scheme, which can be arranged by emailing facilities@uhi.ac.uk.

**8.2.4. Rail Travel**

First-class rail travel may be approved for senior managers who are required to work while travelling. However, standard-class travel should be considered wherever practical.

All staff travelling on sleeper services are entitled to first-class accommodation. Staff accompanying senior managers may also travel first class where necessary.

Staff may qualify for railcards. The cost of a railcard will be reimbursed where the saving generated by a single booking is equal to or greater than the cost of the railcard itself.

**8.3. Bus/Coach Travel**

Where available, bus or coach travel should be considered as an alternative to rail or car travel.

**8.4. Car Hire**

Before hiring a vehicle, staff should first determine whether a university pool car is available. The pool car can be hired by booking through outlook. Further details on how to book the pool car can be found at Pool Car Booking Process.

Hire vehicles must be booked through the current framework supplier unless the framework does not operate within a specific geographical area.

Vehicles up to and including Group Five may be hired. Estate cars or vans should be used when transporting equipment. Generally, Group Three vehicles should be booked for single travellers, while Group Five vehicles are appropriate for a driver and up to three passengers.

Hire vehicles must be returned with a full tank of fuel. Fuel costs may be reclaimed through the standard expenses process.

Executive Office employees are covered under the university's insurance policy when driving university-owned or hire vehicles for university business. Copies of driving licences and DVLA check codes must be provided to Finance to verify endorsements. Staff must also inform Finance if they have been involved in any insurance claim arising from a Road Traffic Accident (RTA) within the last five years, to ensure compliance with the university's insurance policy.

Non-employees must arrange their own insurance through the hire provider.

Where a minibus is hired, the supplier may request a Section 19 permit. Compliance with the permit conditions must be confirmed before hire. The permit is held by Finance.

Staff are reminded that the university will not pay for parking tickets, fines, or any similar penalties, including those incurred while using the pool car or hire cars.

**8.5. Taxis in Inverness**

Taxi journeys within Inverness should be arranged through UHI House reception or by calling Inverness Taxis on 01463 222222 and quoting our UHI account number INV481, then your travel budget code. Information on the Taxi booking process can be found on the following link: Taxi booking process

Taxis required outside normal working hours should either be booked in advance or arranged individually, with costs reclaimed through the expenses process.

**8.6. Mileage**

Mileage claims must be based on the shorter distance between either the employee's normal workplace or home and the travel destination.

Journeys between home and the normal workplace are considered private travel and are not reimbursable.

Taxi journeys between home and transport hubs may only be approved in exceptional circumstances where no practical or cost-effective alternative exists.

Employees may claim the higher mileage reimbursement rate of 55p per mile for a maximum of 10,000 miles annually. Employees are responsible for monitoring their own mileage totals.

To receive mileage reimbursement, the university Finance Office must hold:

- a copy of the employee's driving licence,
- DVLA check code,
- valid insurance certificate confirming business-use cover, and

- for vehicles over three years old, a current MOT certificate.

Information on why it is necessary to collect this information is available from the following link: Verification of Driving Documentation for Mileage Claims.

**8.7. Car Parking**

Reasonable parking costs incurred away from the normal workplace will be reimbursed upon submission of receipts. This includes parking charges at airports and railway stations.

Where receipts are unavailable, such as for parking meters, an explanation must be provided.

**8.8. Tolls**

Toll charges incurred during approved travel will be reimbursed upon provision of receipts. Where receipts are unavailable, an explanation should be included with the claim.

**8.9. Accommodation**

**8.9.1. General**

To minimise costs, staff should consider bed and breakfast or guest house accommodation where suitable.

Consideration should also be given to rates that include breakfast and/or dinner, as inclusive packages may provide better overall value.

Guidance on reimbursement rates and reasonable costs is provided in table 4 below.

**8.9.2. Overnight Accommodation in Inverness**

The preferred option for accommodation in Inverness is the use of UHI Student Accommodation, which can be booked through the Student Accommodation team via student.accommodation@uhi.ac.uk . Where this is not available, accommodation in Inverness must be booked through the framework travel supplier.

Alternative booking methods may only be used where the framework supplier cannot be utilised and must be approved in advance.

**8.10. Subsistence**

Reasonable meal costs and other necessary out-of-pocket expenses will be reimbursed only upon submission of fully itemised receipts. Credit card terminal receipts without an accompanying itemised receipt will not be accepted.

The university maintains a strict policy regarding alcohol reimbursement. Alcohol will only be funded where:

- an authorised university event is attended by external guests, and

- the university is providing an evening meal.

In such cases, reimbursement is limited to two glasses of wine per person, approximately one bottle per four attendees.

Pre-dinner drinks or additional alcoholic beverages will only be funded in exceptional circumstances and require prior approval from a member of the Senior Management Team.

Outside of these circumstances, alcohol expenses will not be reimbursed.

**8.10.1. Gratuities**

Reasonable gratuities of up to 10% may be reimbursed where appropriate. Evidence of payment should be provided whenever possible.

**8.11. Combining Business and Personal Travel**

Where travel includes both business and personal elements, only the additional costs directly attributable to the business activity may be claimed.

Expenses related to the normal direct route for personal travel, including mileage, travel costs, and time-based subsistence allowances, will not be reimbursed.

**8.12. Travel and Accommodation Costs for Spouses and Partners**

Travel and subsistence expenses for spouses or partners may only be claimed where their attendance is required for university business and has been approved by the employee's line manager.

Any additional costs incurred by accompanying family members are the responsibility of the employee and will not be reimbursed.

**8.13. Payment to Suppliers**

Travel arrangements should normally be made through the university's approved framework travel supplier, which will issue consolidated invoices.

Alternative arrangements may only be used where the framework supplier cannot reasonably be utilised and must be authorised in advance.

Out-of-pocket expenses should generally be paid using company or personal credit cards or cash and reclaimed through the expenses process.

Where significant personal expenditure is anticipated, such as for international travel, a cash advance may be arranged if necessary.

**8.14. Claiming and Payment of Out-of-Pocket Expenses**

All expense claims must be supported by detailed receipts, invoices, tickets, or equivalent documentation. A credit card terminal receipt alone is not valid and will not be accepted without an itemised receipt.

Only properly authorised and adequately supported claims will be reimbursed. Incomplete or unauthorised claims will be returned to the claimant.

Expense claims must be submitted within three months of the expenditure being incurred. Claims submitted after this period will not be accepted.

### 8.15. Discrepancies to Policy

Any discrepancies between an expenses claim and this policy must be referred to the relevant senior management budget holder.

Exceptions will only be authorised in exceptional circumstances, which must be documented on the expense claim form.

### 8.16. Travel and Accommodation Bookings

All travel and overnight accommodation must be approved in advance by the relevant budget holder.

Table 3 outlines the preferred methods for booking travel and accommodation. The preferred booking option must always be used unless it is not feasible, in which case approved alternatives may be considered.

To create a profile with our framework travel supplier, please email facilities@uhi.ac.uk.

## 9. Legislative Framework

The university has a common law duty of care to take reasonable steps to protect employees while travelling and working away from home on university business.

In line with the Climate Change (Scotland) Act 2009, the university's carbon management strategy supports the Scottish Government's $CO_2$ reduction objectives.

The university must also comply with HM Revenue and Customs (HMRC) guidance relating to the payment and reimbursement of employee expenses

## 10. Related Policies, Procedures, Guidelines and Other Resources

**Table 3 - Preferred means of booking travel and accommodation**

| Booking Type | Preferred Option | First Alternative | Second Alternative |
|---|---|---|---|
| Air (UK) | Use framework travel supplier. | Direct with operator on-line using credit card. | N/A |
| Air [International] | Use framework travel supplier. | Direct with operator on-line using credit card. | Through specialist travel agent for international travel subject to conditions in section 3.2. |
| Ferry | Use framework travel supplier. | Direct with operator on-line using credit card. | N/A |
| Rail | Use framework travel supplier | Direct with operator on-line using credit card. | Directly with rail operator at station using credit card, cash, etc. |
| Bus/ Coach | Direct with operator on-line using credit card. | Direct with operator at point of departure using credit card, cash, etc. | N/A |
| Car Hire | Through national framework car hire supplier with payment by invoice. | Through local car hire supplier with payment by invoice. | Through local car hire supplier using credit card. |
| Taxis in Inverness | Through UHI House Reception or directly through Inverness Taxis. | N/A | N/A |
| Taxis outside Inverness | Through local taxi company using credit card, cash, etc. | N/A | N/A |
| Accommodation in Inverness | UHI Student Accommodation via the UHI Accommodation Team | Use framework travel supplier. | Directly with hotel/B&B with payment by invoice. |
| Accommodation outside Inverness | Use framework travel supplier. | Directly with hotel/B&B with payment by invoice. | Directly with hotel/B&B using credit card. |

**Table 4 - Travel and subsistence reimbursement rates:**

| 1. Business Mileage Rates – Own Car |
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| **1a.** Where staff use their own car, the following mileage rates will apply for each return journey under 80 miles per day: |

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|---|---|
| • First 10,000 miles [per financial year] | £0.55 per mile |
| • > 10,000 miles [per financial year] | £0.25 per mile |
| • Additional passenger miles | £0.05 per mile per passenger |

**1b.** Where staff use their own car, the following mileage rates will apply for each return journey over 80 miles per day:

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|---|---|
| • Daily rate | £25.00 per day |
| • All Miles | £0.13 per mile |
| • Additional passenger miles | £0.05 per mile per passenger |

Note: the rates shown in 1a. apply to disabled staff with modified vehicles regardless of the length of journey.

The rates shown in 1a. also apply to staff who are unable to obtain a hire car from the appointed/preferred supplier (subject to senior management budget holder approval).
It is recommended that staff should use hire cars or public transport for journeys over 80 miles per day.

**2. Business mileage rates – bicycle/motorcycle**

**2a.** Where staff use their own bicycle or motorcycle, the following mileage rates will apply for any length of journey:

| | |
|---|---|
| • Bicycle rate (NB not payable for Cycle to Work Scheme Bikes) | £0.20 per mile |
| • Motorcycle rate | £0.24 per mile |

**3. Subsistence and accommodation rates – with receipts**

**3a.** Actual costs will be paid to staff on submission of a receipt, for subsistence using the following values as an indication of expected costs. Costs claimed in excess of these indicative values may be restricted if deemed excessive:

- Breakfast — £5.00 per day
  Or the actual cost of the hotel's extra charge for breakfast as part of an overnight stay.
- Lunch — £5.00 per day
- Dinner — £20.00 per day
  Or the actual cost of the hotel's table d'hôte, prix fixe or set menu for a three-course meal as part of an overnight stay.

Staff must be absent from their home/office for a minimum of five hours per allowance. The minimum absence requirement is cumulative i.e. staff must be absent from their home/office for a minimum of 15 hours in total for all three allowances to apply.

**3b.** Actual costs will be paid to staff on submission of a receipt, for overnight

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| accommodation. Staff should use the value of an overnight stay at a local Premier Inn as a guide as to what the university believes to be reasonable expenditure. This would not be expected to be in excess of £150/night in major cities or £100/night for other areas.<br>3c. In addition to actual costs, £2.50 "out of pocket" expenses will be paid to staff per overnight stay.<br><br>Note: the above values are inclusive of VAT |

## 11. Version control and change history

| Version | Date | Endorsed by | Amendments | Author |
|---|---|---|---|---|
| 1.0 | 26/04/12 | FGPC | Post ICC | Martin Wright |
| 1.1 | 19/04/13 | FGPC | Clarifications only | Martin Wright |
| 2.0 | 21/01/14 | FGPC | Removal of friends and relatives allowance | Tim Skyrme |
| 3.0 | 19/04/12 | FGPC | Inclusion of railcards in section 3.4 | Tim Skyrme |
| 3.1 | 15/06/17 | | Inserted new cover sheet and template | N Oakley |
| 3.2 | 04/01/18 | | Minor amendments to policy | Wendy Wallace |
| 3.3 | 06/06/18 | FGPC | Minor amendments to subsistence, car hire and table 4 subsistence and accommodation rates. | N Oakley |
| 3.4 | 18/09/18 | F Larg | Changes to international travel process | N Oakley |
| 4.0 | 26/05/2026 | FGPC | Updated to latest policy format, removal of Coronavirus advice. Updates to policy wording, responsible staff and international travel process, enhanced driver verification, update of HMRC Mileage rates and indicative hotel prices. Links to external processes added. | T Miles |