Travel and Expenses Procedures and Rates Schedule

Operational procedures and schedule of rates, supporting the Policy

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Primary contact	Finance team
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Related document	Travel and Expenses Policy

1. Purpose of this Procedure

This Procedure explains how staff, managers and Board members should arrange business travel, obtain approval, submit expense claims and apply the Travel and Expenses Policy in practice.

The Procedure contains operational steps and rates that may be updated by Finance without reopening the full Policy, provided the changes remain consistent with the Policy and College governance requirements.

Definitions of terms used in this procedure can be found in the Policy.

2. Before deciding to travel

Before booking the trip, the traveller and approving manager should consider the following questions:

- Is the travel necessary for College business?
- Could the meeting or activity be completed effectively online or by telephone?
- Is the proposed method of travel safe, proportionate, sustainable and value for money?
- Can meetings be combined to avoid repeated journeys?
- Can public transport, College electric vehicles or car sharing be used?
- Are there equality, accessibility, caring responsibility, health, welfare or safety factors that should influence the travel arrangements?
- International travel staff should also consider strategic benefits, value for public money and whether objectives can reasonably be achieved virtually.
- Is the correct approval in place before cost is committed?

3. Approval matrix

FVC uses the services of Diversity Travel, a 'one stop shop' for all business travel and hotel bookings and must be used for most travel and accommodation bookings. Please see the Buyer's Guide for Managed Travel Services on the Finance - Procurement SharePoint page. For bookings via Diversity Travel, a Purchase Order needs to be raised and approved within Yooz P2P and the PO number quoted on the Diversity Travel platform.

Employee expense claim authorisation is via the iTrent Employee Self Service portal with all travel claims being approved by an individual's line manager. Line managers are responsible for checking the legitimacy of the claim before the claim is approved on the iTrent Manager Self Service portal for payment.

Checks will be carried out by the HR payroll team as part of the monthly payroll review to ensure adherence to the policy. Further spot checks will be carried out by the Finance team.

Travel or expense type	Minimum approval required before cost is committed
Routine same day domestic travel within budget	Line manager or authorised budget holder.
Travel or booking under £50	Line manager or authorised budget holder. Diversity Travel does not need to be used, claims made via Itrent or paid by College credit card.
Domestic overnight travel	Line manager and budget holder, with accommodation booked within the Schedule of Rates unless an exception is approved.
International travel	Director or Head of Department approval, then relevant SMT member approval before booking. Principal approval required for exceptional cost or politically sensitive travel,
Higher risk travel, student trips or travel to areas with significant FCDO warnings	Director or Head of Department, Health and Safety input, and Principal & Chief Operating Officer approval.
Premium Economy, additional leg room or equivalent air travel	UK - Director or Head of Department approval International – relevant SMT member
Business or first-class air travel	Exceptional approval by the Principal, or Chair of Board for travel by the Principal.
First class rail travel	Permitted if cheaper than standard class. Otherwise requires prior approval by SMT member.
External hospitality is over £200 in total or over £50 per head	Written approval in advance by Director, Head of Department or Vice Principal.
Late claims submitted after three months	Written approval by the Director of Finance.
Policy exception not listed above	Relevant SMT member, with Finance advice where there is a tax, audit or compliance issue.
Board member expenses	Agreed Board governance route as per the Financial Regulations.

4. Booking travel and accommodation

Diversity Travel should be used for most travel and hotel bookings. Bookings under £50 may be arranged independently where this gives value for money and appropriate evidence is retained. This can be paid using a College credit card or claimed via the iTrent Employee Self Service Portal.

When booking through Diversity Travel, the traveller or booking requester should provide the information required for the specific booking. This may include:

- full name as it appears on the passport or official identity document
- business contact number, preferably a mobile number for travel disruption purposes
- email address
- travel dates, destination, route and preferred times
- Purchase Order number from Yooz P2P
- accessibility or reasonable adjustment requirements
- passport, visa, nationality or date of birth information only where needed for the booking, visa, airline, insurer or destination requirement

Personal and travel document information must be shared only through approved secure routes. It must not be stored in open shared folders, email chains or local files longer than necessary.

5. Receipts and evidence

Claims must be supported by itemised VAT receipts where available. Electronic receipts, scanned receipts and clear photographs of receipts are acceptable if they show the supplier, date, item details, VAT where applicable and amount paid.

Card statements may be used only as supporting evidence of payment or exchange rates, not as a substitute for an itemised receipt where a receipt could reasonably have been obtained.

Where a receipt is genuinely unavailable, the claimant must provide a clear explanation. “Lost receipt” is not a sufficient reason. Repeated missing receipts may result in claims being rejected or additional approval being required.

6. Submitting expense claims

Expense claims should be submitted through the College's approved expenses system as soon as reasonably practicable after the expenditure has been incurred. Claims must accurately reflect the business purpose of the expenditure, be supported by appropriate evidence and comply with the requirements of this Procedure. Employees are responsible for ensuring that all information submitted is complete and accurate.

Claims should be completed as follows:

1. Submit claims through the iTrent Employee Self Service portal.
2. Select the correct expense type and provide the date, business purpose, location, cost, VAT amount where known, currency and exchange rate where relevant.
3. Upload itemised receipts and any required approval evidence.
4. For mileage claims, include the start point, destination, return point, miles claimed and names of any Forth Valley College passengers.
5. For hospitality claims, include the names and organisations of external attendees and the business purpose.
6. Clearly mark any exception or non-compliant item and attach the written approval of your LMT member. This does not guarantee that these non-compliant items will be reimbursed, but it will ensure that they are identified and reviewed promptly
7. Submit claims within three months of the expenditure being incurred.

Claims submitted after three months may be rejected unless the Director of Finance gives written approval. It is the individual’s responsibility to seek such approval in these circumstances. Expense reimbursements will be paid through the monthly payroll.

7. Normal place of work and claimable journeys

Home to normal campus and normal campus to home are ordinary commuting journeys and are not claimable.

For journeys that begin or end at home, the claimable amount is the difference between the actual business journey and the equivalent journey from home to the normal campus base.

Journey type	Claimable position
Home to normal campus	Not claimable.
Normal campus to home	Not claimable.
Normal campus to external business location and return to campus	Actual business mileage or travel cost may be claimed.
Home to external business location and return home	Claim the additional mileage or cost beyond the normal home to campus return journey.
Home to external business location then to campus	Claim the additional mileage or cost beyond the normal home to campus journey.
Campus to external business location then home	Claim the additional mileage or cost beyond the normal campus to home journey.
Required return home before second business journey outside normal hours	Claimable where essential and approved.
Weekend or public holiday essential business travel	Claimable where essential and approved.

8. Mileage and private vehicle use

Mileage will be reimbursed at the HMRC approved mileage rate in force at the date of travel, unless the College approves a lower internal rate.

Vehicle type	Current 2026 to 2027 HMRC rate
Car or van	55p per mile for the first 10,000 business miles in the tax year, then 25p per mile.
Motorcycle	24p per mile.
Bicycle	20p per mile.
Passenger supplement	5p per mile per Forth Valley College passenger, car or van only, where the passenger is travelling on the same authorised business journey and is named on the claim.

Where employees are driven by a family member or friend to or from an airport, the equivalent mileage cost of the return journey may be claimed, but it must be claimed under other travel costs, not as mileage.

The claimant is responsible for ensuring the vehicle is suitable, roadworthy, taxed, MOT compliant where applicable and insured for business use. Any parking fines, speeding fines, penalties or charges arising from unlawful or careless driving are personal costs and cannot be reclaimed.

9. Rail travel

Rail travel should be standard class by default. First class is allowed only where:

- the first-class fare is cheaper than the available standard class fare at the time of booking
- it is required as a reasonable adjustment or for a documented health reason
- it is approved in advance by a member of SMT, for a one-way journey normally exceeding four hours where the individual is expected to work productively during the journey and value for money can be demonstrated.

Personal railcards may be used where this reduces the cost to the College. The College will reimburse only the actual fare paid and will not reimburse the cost of purchasing a personal railcard.

10. Air travel

Flights should be booked as early as practical to provide choice and secure value for money, while allowing reasonable connection times and avoiding unnecessary disruption or safety risk.

- Economy class is the default for all air travel.
- Premium Economy, additional leg room or equivalent may be approved where the total international flight time including onward connections but excluding stopover time, exceeds seven hours, or where required as a reasonable adjustment.
- Loyalty points, lounge access or frequent flyer benefits may be used only when they do not increase the cost to the College. Membership fees will not be reimbursed.

11. Taxis, car parking and vehicle hire

Taxis may be used where public transport is not available, not safe, not practical due to luggage or equipment, or not cost effective when time and business need are considered. Receipts must be obtained.

Tips for taxis are not normally reimbursed. Modest tips may be reimbursed where local custom makes this reasonable, the amount is receipted, and the total cost remains proportionate.

Car parking away from the normal place of work may be reclaimed where it is directly connected to an authorised business journey. Airport parking should use long stay parking unless a cheaper option is available.

Vehicle hire should be used only where College vehicles are unavailable or unsuitable and public transport is not viable or cost effective. Where more than one member of staff is travelling and the cost of car/minibus hire is less than the combined public transport cost, then vehicle hire may be appropriate. Where a member of staff hires a vehicle, they must ensure they inform Finance to have the hire added to the College insurance records and that their driving licence qualifies them for the class of vehicle to be driven and the country that they are driving in. It is essential that the local driving laws are adhered to, and staff must ensure that these are understood before driving. Reimbursement is limited to the authorised hire cost and fuel or EV charging costs, not private mileage rates.

12. Accommodation

Accommodation should be a standard hotel room or equivalent, booked through Diversity Travel where required. The following caps apply unless no suitable accommodation is available and prior approval is obtained.

Location	Standard room cap per night excluding breakfast
London	£160
Rest of UK	£100
International	Reasonable local equivalent, to be agreed through the managed travel provider and approved by the budget holder or Director of Finance where required

The caps are maximum, not targets. If market conditions make the cap unrealistic, the traveller should obtain approval before booking, and justification should be provided to the employee's Head of Department (corporate services) or Operations Manager (academic). Personal upgrades, leisure facilities, minibar items, in-room movies and personal additions must be paid for by the individual.

13. Subsistence meal rates

Subsistence is reimbursed on actual receipted costs up to the maximum caps below. The caps are not allowances and should not be claimed where no cost has been incurred. The caps are inclusive of modest tips and taxes. If food is provided as part of a meeting, event, hotel booking or conference, a separate meal claim should not be made for that meal.

Location	Breakfast	Lunch	Dinner
UK except London	£10	£7.50	£30
London	£15	£12	£40
Europe	€20	€15	€40
Other destinations	Set by Director of Finance or Finance Manager using reasonable local cost and HMRC or travel provider guidance	Set by Director of Finance or Finance Manager	Set by Director of Finance or Finance Manager

Breakfast may be claimed where it is not included within the accommodation rate and the traveller is required to leave home before 7.00 am on authorised business. Lunch or dinner may be claimed only where the individual is more than five miles from both home and any of the FVC campuses, for at least five hours, and no meal is provided. The period of absence is calculated on the actual time of absence, based on departure time from home or campus and time of arrival back at home or campus.

Alcohol cannot be claimed as subsistence. Refreshments outside a meal are not claimable, except water or refreshments provided as part of approved external business hospitality.

Where an individual settles the subsistence bill of another employee, the name(s) of the others should be included in the claim form. The most senior member of staff present on such occasions should incur the costs and claim the expenses.

14. Incidental overnight allowance

Personal incidental expenses during overnight business travel must not be claimed separately. An overnight allowance is payable to cover the costs of all such incidental expenses such as laundry, newspapers and private telephone calls. The following HMRC tax free limits apply:

Travel type	Maximum overnight incidental allowance
Domestic overnight travel within the UK	£5 per night
International overnight travel outside the UK	£10 per night

If the HMRC limits are exceeded, tax consequences may arise, so any exception must be discussed with HR Payroll before payment.

15. External hospitality

Hospitality may be claimed only where it supports a clear College business purpose and involves external customers, partners or stakeholders. Claims must include the names and organisations of those attending and the business purpose.

Costs over £200 total or over £50 per head, whichever is lower, require written approval in advance by the relevant Director, Head of Department or Vice Principal.

In-house College facilities should be used where they provide good value and meet business needs. Internal hospitality with no external attendee should not be treated as hospitality and will be subject to subsistence rules, if any claim is allowable.

Alcohol for external hospitality should be modest, itemised and defensible in a public sector context. Alcohol must not be claimed for entertaining internal staff, staff rewards, student related activity or where the relevant funding source prohibits it.

16. Extended, international and higher risk travel process

The following steps must be completed before extended, international or higher risk travel is booked or undertaken.

1. Confirm the business purpose, funding source, expected outcomes, value for money and whether the objectives could reasonably be achieved through virtual engagement.

2. Check current FCDO travel advice, entry requirements, local laws, health risks, visa requirements and any insurer restrictions. Individuals are responsible for obtaining a valid passport and applying to secure any necessary visa for overseas trips.

3. Complete the following forms, which are located on the Finance or Health & Safety SharePoint pages and submit them at least four weeks before travel. More time may be needed for visa, vaccination, insurance, student trip or high-risk travel arrangements:

    - **FVC-ITC.001International travel consent and business case form**. All key aspects of the trip will be reviewed to ensure that the necessary financial arrangements and risk control measures have been undertaken.
    - **HS013a risk assessment form** outlines the areas of responsibility of the College, the employees and the students travelling. This should be proportionate to the destination, activity, duration and traveller profile. This form and the Risk Assessment Procedure can be found on the Health & Safety Sharepoint page. Risk assessments must be approved before bookings are made with Diversity Travel.
    - **FVC63 medical declaration form**. This is required for international travel, student trips involving overnight or higher risk activity, or where the risk assessment identifies a health or welfare need. All individuals travelling must complete a FVC 63 form to confirm they are fit for travel and advise of any medical conditions or allergies. Individuals are responsible for checking and implementing any necessary health requirements as soon as travel has been approved, including any vaccinations. Advice is available from GPs and the NHS. Medical declarations should be submitted to HR and kept separately from travel documents.
    - **Cyber Security, Telecoms & Laptop form.** This is required for international travel where staff or students will be accessing the College network from overseas. The form covers the following:
        - Geofence Restrictions & Business Case: The VPN access to the college network is by default restricted to UK and Ireland IP addresses; employees requiring international access must submit a formal business justification at least 14 days prior to departure.
        - Telecoms & Connectivity: IT will review and configure necessary telecom options and international roaming plans to ensure secure, cost-effective communication while abroad. This must be done 14 days in advance of travel.
        - Workstation & Laptop Assessment: A mandatory hardware and data security assessment must be completed on all workstation laptops before departure to ensure compliance and safeguard sensitive information in foreign jurisdictions. A clean workstation which can be wiped on return can be provided.

4. Submit the forms to the Director or Head of Department for initial approval, then to the SMT member responsible for the department. Submit the Cyber Security, Telecoms & Laptop form directly to the Head of IT.

5. Do not book or incur cost until the required authorisation is confirmed, unless an emergency exception has been agreed.

6. Provide the line manager or nominated department contact with itinerary, accommodation, emergency contact details, insurance contact details and out-of-hours arrangements.

7. After the trip, submit expenses promptly and ensure any travel documentation containing personal or medical data is retained and destroyed in line with this Procedure.

17. Travel insurance, GHIC or EHIC and health requirements

Before international travel, staff must confirm that the trip is within the scope of College insurance and that any insurance conditions have been met. Finance can provide insurance details and emergency contact information.

For Europe, travellers should hold a valid EHIC or GHIC where eligible. This is not a substitute for travel insurance. Travellers should also consider whether additional medical, vaccination or health advice is required for the destination.

Vaccinations or inoculations required for authorised business travel will be reimbursed where approved and supported by receipts. Occupational Health or HR advice should be sought where a health issue may affect safe travel.

18. Emergency arrangements

For extended, international or higher risk trips, the approving manager must ensure that emergency contact arrangements are in place before departure. The traveller should know who to contact during working hours and out-of-hours.

Where there is a realistic chance of urgent additional cost, Finance and the manager should consider a College procurement card, travel advance or other arrangement. Staff should not be expected to meet significant emergency costs personally where this can reasonably be avoided.

Emergency costs may be reimbursed where they are necessary to protect safety, security, welfare, business continuity or urgent return home. Receipts and explanation must be provided as soon as practicable.

19. Personal travel linked to business travel

Personal travel may be added to a business trip only with prior approval. The College will pay no more than the cost that would have been incurred for the business trip alone. Any additional travel, accommodation, insurance, subsistence, changes, cancellation cost or personal risk is the responsibility of the individual.

Personal travel is not covered by College insurance. Personal travel arrangements must be made by the individual and should not be booked through College systems.

20. Foreign currency, procurement cards and advances

Where foreign currency expenditure is incurred, the claim must show the exchange rate used and be supported by receipts and card statement evidence where relevant. Reasonable currency commission or buy back guarantee costs may be claimed where incurred for authorised business travel.

College procurement cards or credit cards should be used where available and appropriate. Cardholders must comply with the Financial Regulations and must not use College cards for personal expenditure.

Foreign currency advances may be issued where approved by Finance. Advances must be accounted for promptly after travel. Unused balances or unsupported expenditure may be recovered from future claims or salary subject to normal payroll arrangements.

21. Time Off in Lieu for travel time

TOIL for travel time must be agreed in advance wherever possible. It is intended to recognise unavoidable travel outside normal working hours, not ordinary commuting. TOIL should normally be taken within three months and must be recorded on the standard departmental TOIL log, available on the HR SharePoint page.

Travel situation	Claimable travel time	TOIL position
Extended or international travel on a nonworking day	Total travel time from home to the end of the journey.	Yes, capped at 7 hours per day unless an exception is approved.
Extended or international travel on a working day	Travel time outside core College hours, less normal home to campus travel time.	Yes, capped at 3 hours per day unless an exception is approved.
Home to campus or campus to home	Not claimable.	No.
Home to external location then campus	Travel time outside core College hours to the external location, less normal home to campus travel time.	Yes, where agreed.
Campus to external location then home	Travel time outside core College hours from the external location, less normal campus to home travel time.	Yes, where agreed.
Home to external location then home	Travel time outside core College hours, less normal home to campus and campus to home travel time.	Yes, where agreed.

The College does not have a central system for recording Time Off in Lieu. Line managers must maintain a record of TOIL agreed and subsequently taken by staff members. This record should be made available for HR or audit review. HR may request annual returns or sample evidence.

Overtime worked during a trip is separate from TOIL for travel and must follow the applicable working practice agreements. Under the Working Time Regulations, 1998 employees are entitled to 11 hours of daily uninterrupted rest and a weekly rest period of 24 hours per seven days. These entitlements should be adhered to when planning an extended trip.

22. Claimable and non-claimable items

Category	Claimable?	Notes
Home to normal place of work	No	Ordinary commuting.
Business mileage	Yes	Subject to normal place of work deduction rules and HMRC rate.
Car parking at normal place of work	No	Not an allowable business expense.
Car parking away from normal place of work	Yes	Must be linked to authorised business travel.
Parking or speeding fines	No	Personal responsibility.
Meals while away on business	Yes	Receipted, subject to eligibility rules and caps.
Alcohol with subsistence meal	No	Not reimbursed.
External hospitality	Yes	Business purpose, external attendees and approval thresholds apply.
Internal staff entertaining or reward events	No	Not normally allowable through expenses.
IT accessories and small items of office equipment	Limited	Replacement accessories up to a value of £20 may be reimbursed if approved.
Other IT, software or office equipment	No	Must be requested through IT, Estates or Procurement.
Personal calls, laundry, newspapers	Allowance only	Covered by the overnight incidental allowance, not claimed separately.

23. Non-compliance and audit

Finance and HR payroll may sample check travel bookings, claims, receipts and approval evidence. Queries will normally be raised with the claimant first, then escalated to the line manager or relevant LMT member where necessary.

Where a claim is non-compliant but there is a genuine business reason, the claimant must mark it as an exception and attach the approval. This does not guarantee payment.

False, misleading, duplicate or unsupported claims may result in repayment, withdrawal of claiming privileges and disciplinary action taken in line with the College disciplinary policy and procedure.

24. Data retention for travel documentation

Travel documents containing personal data must be held securely and only by those who need access. Passport details, dates of birth, nationality information, emergency contacts and medical declarations should not be retained longer than necessary.

Document type	Retention approach
Routine expense receipts and claim evidence	Retain in line with Finance retention rules and audit requirements.
Travel booking information	Retain only as long as needed for travel management, insurance, audit and supplier reconciliation.
Medical declarations	Retain with restricted access for the travel purpose, normally for three months after the trip, then destroy securely unless an incident, claim or legal reason requires longer retention.
Risk assessments for students, international or higher risk travel	Retain in line with Health and Safety and educational visit retention requirements.
Passport, visa and nationality details	Retain only where required for booking, travel, visa, insurance or audit purposes, then delete or destroy securely.

25. Quick checklists

25.1 Traveler checklist

- Confirm that travel is necessary and approved.
- Use the managed travel provider unless the booking is under £50 or another approved exception applies.
- Check whether a risk assessment, FVC-ITC.001, HS 013a or FVC63 is required.
- Keep itemised receipts and approval evidence.
- Submit claims within three months.
- Declare exceptions honestly and in advance where possible.

25.2 Manager checklist

- Check business need, budget, value for money and sustainability.
- Check whether the route, class of travel and accommodation comply with the Policy.
- Ensure equality, accessibility, welfare and safety needs have been considered.
- For international, extended or higher risk trips, check risk assessment, insurance, emergency arrangements and required forms.
- Review receipts, business purpose and compliance before approving claims.
- Maintain TOIL records where travel time is approved.

26. External reference points

- HMRC approved mileage rates
- HMRC mileage allowance payments
- HMRC incidental overnight expenses
- NHS GHIC and EHIC guidance
- Foreign, Commonwealth & Development Office (FCDO) travel advice
- UK data protection guidance
- ICO lawful basis guidance