

Committee	Finance and General Policy Committee
Subject	Travel and Expenses Policy
Action requested	<input type="checkbox"/> For information only <input type="checkbox"/> For discussion <input type="checkbox"/> For recommendation <input type="checkbox"/> For endorsement <input checked="" type="checkbox"/> For approval
Summary of the paper	<p>The Travel and Expenses Policy has been reviewed and a revised draft is attached for consideration and approval.</p> <p>Once approved, this will replace the existing policy, which has been in place since 1<sup>st</sup> September 2023.</p> <p>The policy wording has been reviewed and updated where appropriate, with new sections added on 'possible adjustments' [section 7], 'audit and review' [section 8] and 'taxation' [section 9].</p> <p>The main substantive changes to the policy are:</p> <p><u>Subsistence</u></p> <ol style="list-style-type: none"> <li>1) Accommodation – introduced the concept of winter and summer rates  Given the strong seasonality of room rates in the Highlands (driven by the tourist sector) there are ongoing difficulties in applying a single all year-round rate, that results in the need for regular exceptions to the policy.  It is thus proposed to continue the existing £110 rate as the 'winter' rate and create a new £150 'summer' rate.</li> <li>2) Accommodation – It is proposed to remove the £15 a night previously available for a 'stay with a friend', as this is not a reimbursable item in the UHI policy</li> <li>3) Incidental expenses – That the exception not requiring receipts be removed</li> </ol> <p><u>Other</u></p> <ol style="list-style-type: none"> <li>4) May/should/must – Have amended some wording from should to must  For example: Claims <del>should</del> <b>must</b> be authorised by someone other than the claimant or a related individual and should be a more senior member of staff.</li> </ol>

	<p><u>Point for consideration</u> – First class rail travel. This is a matter on which different approaches taken by different organisations.</p> <p>To illustrate this, the UHI travel and subsistence policy states:</p> <p><i>First class rail travel is available to senior managers who require to work en-route. Consideration should be given to standard class travel by senior managers, where feasible</i></p>
<b>Resource implications</b>	None
<b>Risk implications</b>	None
<b>Date paper prepared</b>	28 <sup>th</sup> May 2025
<b>Date of Board / Committee meeting</b>	5 <sup>th</sup> June 2025
<b>Author</b>	Kevin Mallett, Head of Finance
<b>Link with strategy</b>  Please highlight how the paper links to the Strategic Plan	Meets compliance obligations
<b>Island communities</b>	N/a
<b>Status</b> (e.g., confidential, non-confidential)	Non confidential
<b>Freedom of information</b>	Yes
<b>Consultation</b> How has consultation with partners been conducted?	The relevant responsible officers were consulted with and provided updated management responses and revised implementation dates.

**Policy attached**