



Claim Form for Travel and Subsistence Expenses

Surname:	_____
Forename:	_____
Other initials:	_____
Title:	_____
PID No:	_____

Address	_____

Exam / Event / Meeting	Date	Travel Expenses					Subsistence			Totals (a+b+c+f+g+h+i)
		a Air / Train Travel	b Taxi / bus / underground	c Parking	d No. of miles	e Rate per mile	f Mileage Allowance (d x e)	g Accom.	h Meals	
						45p				
						45p				
						45p				
						45p				
						45p				
						45p				
						45p				
						45p				
						45p				
Totals						45p				

Valid VAT invoices or receipts must support all expense claim forms. Please note a credit card slip is not a valid receipt. It is recognised that there are certain categories of expense where receipts cannot be obtained, for example, parking meter charges. Un-receipted expenses up a maximum of £10 (or equivalent foreign currency) will be paid, providing a reasonable explanation is provided for the absence of a receipt. Expense claims must be submitted within 3 months of the event date.

Our preferred method of payment is via BACS. Please supply details below.

Account Name	_____
Account Number	_____
Bank Sort Code	_____

Please tick if you have already
supplied us with your bank details

Bank name	_____
Bank address	_____

I confirm that this expense claim complies with the Travel and Expenses Policy of the Royal College of Physicians and Surgeons of Glasgow

Signed	_____
Date	_____

FOR COLLEGE USE ONLY

Name	_____
Signature	_____
Code	_____

Please return your form to the relevant College Administrator at
Royal College of Physicians and Surgeons of Glasgow
232-242 St Vincent Street
Glasgow G2 5RJ

TRAVEL AND EXPENSES POLICY

Section 1: Introduction

College has a responsibility to the Members and Fellows — who finance its activities — to ensure that expenditure on travel and subsistence is properly incurred, controlled and represents 'value for money'. The guidance below applies to all College staff, Members and Fellows and volunteers who are required to conduct business on behalf of the College. All queries, in relation to a claim, and further guidance, can be obtained from the Head of Finance and Support Services.

Section 2: Travel

As a general principle, all travel must be booked, in advance, via the College. You should liaise with your staff contact who will provide assistance in booking travel. Failure to comply with this principle may mean that the expense claim may not be approved.

2.1 Rail Travel

You are entitled to travel first class if you intend to work on College business during your journey. However, in the interests of economy, please consider travelling standard class where practical. Advantage should be taken of concessionary fares, cheap day tickets, and rail card options where appropriate.

2.2 Air Travel

- 2.2.1 All flights must be booked in advance via the College. Where possible, economy class must be used on flights of less than five hours duration.
- 2.2.2 College staff, Members and Fellows or Volunteers who purchase flights for College events themselves will be reimbursed for the cost of flights up to the lower of the cost of the flight if College could have purchased the flight and the actual price paid.
- 2.2.3 College will not reimburse for flights procured for no cost, eg using Air Miles.

2.3 Mileage

Travel by car is acceptable where it is more efficient and economical than the use of public transport. For example, where there is no appropriate public transport for the route; where there are significant files/ equipment to be transported; or where there are time and cost savings involved.

- 2.3.1 Where a private car is used for College business, you should ensure that your car is covered for 'permitted use' within the terms of your insurance policy. The current private car mileage rate is 45p per mile. Car parking charges are also recoverable, but must be supported by receipts.
- 2.3.2 Where a car is provided at by your employer, i.e. a company car, and is used for College business, mileage expenses will only be reimbursed for actual expenditure borne by College staff, Members and Fellows or Volunteers. The current rates for fuel only expenses are
- | | |
|--------|--------------|
| Petrol | 16p per mile |
| Diesel | 11p per mile |
| LPG | 14p per mile |
- 2.3.3 Where a car and fuel card is provided by your employer, **no reimbursement** of mileage expenses will be paid to Members, Fellows or Volunteers.
- 2.3.4 Mileage paid at the rates above is not subject to PAYE and National Insurance.

2.4 Tube, Bus and Taxis

Please travel by tube or bus wherever practical, particularly for short journeys. Where it is impractical to use a tube or bus, for example, because of heavy luggage, a taxi may be used. However, please avoid any additional charges, such as pre-booking or waiting time, wherever possible. Please do not use taxis for long distance travel, except where the cost of such a journey is less than the cost of travel by other more economical means, and the cost of overnight accommodation that would have been required. For taxi use within Glasgow, please contact College reception who will arrange a taxi on the College's account at a reduced rate.

2.5 Travel Insurance

The College has a comprehensive travel insurance policy which insures all Members and Fellows, volunteers and staff travelling on College business to a location outwith their normal country of residence.

Section 3: Subsistence & Overnight Accommodation

3.1 Subsistence

Actual expenditure may be claimed to cover reasonable costs for meals and incidental expenditure whilst on College business. The limits on subsistence are shown in Appendix A.

3.2 Tips

If a service charge is added to the restaurant bill this may be paid. If however there is no service charge and it is generally accepted practice to leave a tip or gratuity for service, an appropriate tip/ gratuity will be reimbursed. Within the UK, the appropriate level is considered to be 10% of the expenditure for good service.

3.3 Overnight Accommodation

Where possible you should travel on the day of your meeting or business without incurring overnight accommodation. If you are required to stay overnight when away from home on College business, all accommodation must be booked in advance via the College. If you stay with

family or friends while on College business, an overnight allowance is payable. The current rate of overnight allowance is shown in Appendix A.

3.4 Incidental Expenditure

The College will reimburse incidental expenditure, to cover such things as newspapers, laundry or telephone calls homes, while away on business, only when supported by receipts.

Section 4: Other Expenditure

College will also reimburse the actual costs of postage, telephone calls and other incidental business expenses, which you necessarily incur as part of your duties. Please provide full details on your expense claim form, supported by receipts. Telephone calls will be reimbursed with associated VAT when supported by an itemised bill.

Section 5: Expenses relating to spouses or partners

The travel and subsistence expenditure of spouses or other travelling partners will not be reimbursed by College.

The exception to this rule is when the President is attending an event on behalf of College and it is deemed appropriate that their spouse or partner attends. Approval must be given by the Management Board or Council prior to the event. Appropriate travel and subsistence expenses will be reimbursed or covered by College.

When an Office Bearer is asked to represent the President at an event as described above, the travel and subsistence expenses of their spouse or partner will be covered or reimbursed.

These expenses are not subject to PAYE and National Insurance.

Section 6: Expenditure Not Covered

College regrets that the following will not be reimbursed:

- The travel and subsistence for events that you have been invited to in a personal capacity or as a personal guest of a College Office Bearer.
- Expenditure not related to College activity.
- Meals purchased at or near your home or place of work.
- Personal incidental expenditure will only be reimbursed up to the maximum limits above.
- Gratuities and tips, other than in restaurants, will not be reimbursed.
- Expenditure related to casual or personal entertaining. Discretion should be exercised when claiming business entertaining when on College business. If a member of staff is also attending, they should normally pay for the expenditure incurred.

Section 7: Administration

7.1 Receipts

Valid VAT invoices or receipts must support all expense claim forms. Please note a credit card slip is not a valid receipt. It is recognised that there are certain categories of expense where receipts cannot be obtained, for example, parking meter charges. Un-receipted expenses up to a maximum of £10 (or equivalent foreign currency) will be paid, providing a reasonable explanation is provided for the absence of a receipt.

7.2 VAT

Please do not add VAT to the amounts you claim.

7.3 Claim Forms

Claims can be downloaded from the College website. For those who do not have access, claim forms can be obtained from the Finance Department or from College staff. Expense claims must be submitted within 3 months of the event date.

7.4 Payment of Claims

Expenses are paid monthly via cheque or BACS transfer.

7.5 Dispute

In the event of a dispute, please raise the issue in the first instance with your staff contact. They will refer the dispute to the Head of Finance, who will discuss the matter with the Honorary Treasurer, Honorary Secretary and the Chief Operating Officer. If you are unhappy with this outcome, the matter will be referred to the Audit and Remuneration Committee. Please note that the decision of the Audit and Remuneration Committee is final.

Appendix A

Subsistence

The limits shown below are given for guidance on what is considered reasonable expenditure:

- Up to a maximum of £40, where absent from home or the office for more than 5 hours but less than 10 hours in any one day.
- Up to a maximum of £57, where absent from home or the office for more than 10 hours in any one day.

The above amounts are inclusive of VAT. They are not round sum allowances, and receipts must support expense claims.

Overnight allowance

The current rate of overnight allowance is £25 per night.