

Board Meeting

Date of Meeting	Wednesday 28 May 2014
Paper Title	Draft Members' Expenses Procedures
Agenda Item	10
Paper Number	BM1- G
Responsible Officer	Julia Henderson, Advisor to the Board
Status	Disclosable
Action	For approval

1. Report Purpose

- 1.1 To provide the Board with a draft Members' Expenses Procedures for approval.

2. Recommendations

- 2.1 To approve the GCRB Members' Expenses Procedures.

3. Background

- 3.1 We have prepared these Procedures based on standard models for public authorities. Members should note the rates for expenses set by Scottish Ministers. It is worth noting that the provision in relation to allowances for care costs in relation to children or other dependant relatives of members was introduced at our instigation and has not been usual practice across the sector though is common in other sectors.

Glasgow Colleges Regional Board

Members' Expenses Procedure

1. INTRODUCTION

- 1.1** This policy sets out the rules and guiding principles in relation to expenses incurred by Glasgow Colleges' Regional Board (GCRB) members in respect of expenses or costs incurred as a result of Board commitments and travelling to and from these commitments.
- 1.2** Reference in this policy to a 'member' refers to an individual who is appointed to the Board and Committees, and includes co-optees.
- 1.3** The purpose of this policy is to set out the conditions for paying expenses, the types of expenses that will be paid, and the rates at which expenses or allowances will be paid.
- 1.4** The rates for expenses have been determined by the Scottish Government as per appendix 1.

2. BOARD BUSINESS

- 2.1** Official Board business is defined as follows:
 - a) GCRB Board , Committee or working group meetings;
 - b) Pre-meeting briefing sessions involving the Chair of the GCRB and/or GCRB officers;
 - c) Training sessions which have been organised for GCRB members or external training where a Board member's attendance has been authorised;
 - d) Meetings to which Board members have been specifically invited by the Chair of GCRB;
 - f) Meetings or events organised by, or involving external organisations, which Board members are attending on behalf of the Board, either at GCRB offices or at external locations;
 - g) Meetings of bodies where a GCRB Board member has been authorised to attend as an official representative of GCRB; and
 - h) Any other meeting as authorised by Chair of GCRB.

- 2.2** Board members should keep a record of any meetings they attend on Board business. Members may be requested by GCRB's auditors to provide documentary evidence of attendance on GCRB business.
- 2.3** Board members will not be able to claim expenses from GCRB if they:
- a) Attend any meetings, events or training sessions without appropriate authorisation; or
 - b) Attend at the GCRB offices at times when no official business is scheduled to take place.

3. TRAVEL

- 3.1** Members are expected to use the most cost effective form of transport available while undertaking official business on behalf of GCRB. As a matter of course, Board members should seek to use public transport as a first option where the meeting venue is on a main public transport route and it is the most cost effective option.
- 3.2** Where travel is within Glasgow, and in the absence of suitable public transport or where a member has mobility issues, Board members may use a taxi (or their own car, if they prefer) to ensure that travelling time is minimised and that personal security is maximised.
- 3.3** Travel by private vehicle must show individual mileages for each separate journey. Mileage rates are detailed within appendix 1.
- 3.4** Car parking fees and tolls necessarily incurred will be reimbursed upon satisfactory completion of the expenses claim form and production of receipts. Parking fines and penalties are not eligible.

4. LONG DISTANCE TRAVEL

- 4.1** Long distance travel is normally considered to be any journey beyond the central belt i.e. outwith Edinburgh, Stirling and over 50miles in distance.
- 4.2** Any long distance travel arrangements will be made directly by GCRB officers to avoid the need for Board members to be out of pocket. Rail tickets purchased will be in standard class, air travel in economy class.

5. MEALS AND SUBSISTENCE

- 5.1** Members are entitled to claim reimbursement for lunches and evening meals up to a maximum amount. Expenses cannot be claimed for meals, accommodation, transport etc where these are already included in any attendance fee or where they are provided free of charge.
- 5.2** Meals and subsistence rates are detailed within appendix 1.

6. ACCOMMODATION

- 6.1** Accommodation at conferences and seminars etc will normally be booked and paid for by GCRB in advance of the event. Where Board members wish to make their own arrangements, they will have the actual costs of the accommodation reimbursed up to the limit detailed in appendix 1 on presentation of a dated receipt.

7. CARE

- 7.1** Members are entitled to claim for care costs in relation to children or other dependent relatives subject to the conditions set out in appendix 1, paragraph 2.

8. OTHER EXPENSES

- 8.1** Other expenses not covered within the specific categories of the policy will be considered on an individual case-by-case basis, provided they have been incurred in the execution of Board duties and can be supported by documentary evidence.

9. PROCESSING OF EXPENSES CLAIMS

- 9.1** Claims must be made on the official expenses claim form (appendix 2).
- 9.2** Formal evidence of expenses includes official signed and dated receipts or invoices and must be provided for all expenses claimed.
- 9.3** Claims should normally be made within one month of incurring the expense.
- 9.4** All expenses claims require to be authorised by the Chair or the Board Secretary. This approval is necessary before payment can be made. In order to allow time for this checking process to take place, submitted claims will normally be processed within one week.
- 9.5** The payment of expenses will be made by cheque, BACS or cash.
- 9.6** All expenses claims should be passed to the Board Secretary or the Executive Assistant to the Board who will co-ordinate the checking and signing of the forms.
- 9.7** In the event that the Chair or Board Secretary is unable to approve any expenses claim, due to incomplete or insufficient information or where expenses are deemed ineligible, the expenses claim may be returned to the individual for correction or amendment, with details of the reason for return. The individual may then resubmit the claim.
- 9.8** Where members are attending conferences or are required to undertake a stay whilst representing GCRB they may request to have their expenses provided in advance. Members should provide the Advisor to the Board with advance notice when they wish to receive an advance of expenses. Members will be required to provide till receipts on their return and repay any balance greater than the till receipts provided.

10. HM REVENUE AND CUSTOMS (HMRC) COMPLIANCE

10.1 Board members should be aware that allowances are taxable income and that they are responsible for declaring such payments to HMRC. This does not refer to reimbursement of receipted expenses.

10.2 Any potential personal tax liability arising from the payment of expenses will be the responsibility of the individual claimant.

11. REVIEW DATE

11.1 This policy is due for review in 2016 or sooner in the event of a significant change in the policy requirements.

THE FURTHER AND HIGHER EDUCATION (SCOTLAND) ACT 2005 (REGIONAL BOARD FOR GLASGOW COLLEGES) (ALLOWANCES FOR BOARD AND COMMITTEE MEMBERS) DETERMINATION 2014

The Scottish Ministers, in exercise of their powers in paragraphs 8(2) and 12(4) of schedule 2B to the Further and Higher Education (Scotland) Act 2005, make the following determinations set out in paragraphs 1 and 2 in relation to payment of allowances to members of the Regional Board for Glasgow Colleges ("the Board") and to members of committees established by the Board.

1. The Board may pay the following types of allowances to members of the Board and committee members in respect of expenses or costs incurred as a result of Board commitments and travelling to and from these commitments, subject to the limits set out in the columns headed 'Amount/Rate' and 'Unit' :-

Type of allowance	Amount/Rate	Unit
Bed and Breakfast Elsewhere	receipted up to £75.00	Per Night
Bed and Breakfast London	receipted up to £100.00	Per Night
Day Subsistence -> 5hrs	receipted up to £4.90	Per Day
Day Subsistence -> 10hrs	receipted up to £10.70	Per Day
Meals Allowance Elsewhere	receipted up to £23.50	Per Day
Meals Allowance London	receipted up to £24.10	Per Day
Motor Cycle Allowance	£0.24	Per Mile
Motor Mileage Rate	£0.40	Per Mile
Overnight by Train or Boat	receipted up to £24.10	Per Night
Passenger Supplement	£0.05	Per Mile
Pedal Cycle Allowance	£0.12	Per Mile
Personal Incidental Expenses	receipted up to £5.00	Per Night

2. (a) The Board may pay an allowance for care costs in relation to children or other dependant relatives of members of the Board or committee members subject to the conditions in sub-paragraphs (b) to (h).

(b) Care costs may be paid up to a maximum of £3.74 per hour per dependent upon provision of a receipt.

(c) Care costs may only be paid for the number of hours spent on Board commitments and travelling to and from these commitments.

(d) Subject to sub-paragraph (h), care costs for children may only be paid for children who are looked after in registered childcare and proof of registration must be submitted to the Board.

(e) Subject to sub-paragraph (h), care costs for other dependant relatives may only normally be paid for dependants who are looked after by a registered care provider and proof of a care provider's registration must be submitted to the Board.

(f) Subject to sub-paragraph (h), no payment is normally to be made to anyone who is a parent, step-parent, guardian, sibling or child of the dependant, or who is living within the same household as the dependant.

(g) The Board is not to reimburse, or contribute towards, costs for existing care arrangements that Board or committee members may already have for their dependants.

(h) The Board may allow exceptions to the requirements set out in sub-paragraphs (d) to (f) if it considers it to be appropriate in the circumstances.

3. This Determination has effect from 1 May 2014.

A handwritten signature in black ink, appearing to read "Michael Cross", with a long horizontal flourish extending to the right.

Michael Cross
Head of Division
Colleges and Adult Learning Division
Scottish Government
Atlantic Quay, Glasgow

Date: 29 April 2014

