

Committee	Finance and General Purposes Committee
Subject	Financial Handbook Review
Action requested	<input type="checkbox"/> For information only <input checked="" type="checkbox"/> For discussion <input checked="" type="checkbox"/> For recommendation <input type="checkbox"/> For endorsement <input checked="" type="checkbox"/> For approval
Brief summary of the paper	Sections regarding Staff and Students to be reviewed by the committee.
Resource implications (If yes, please provide details)	Yes Requires Staff to following the finalised policies
Risk implications (If yes, please provide details)	Yes Reputational, Financial and Legal risks could exist if the policies are not passed.
Date paper prepared	25/08/2021
Date of committee meeting	01/09/2021
Author	Various

<p>Link with strategy</p> <p>Please highlight how the paper links to the Strategic Plan, or assist with:</p> <ul style="list-style-type: none"> • Compliance • National Student Survey • partnership services • risk management • other activity [e.g. new opportunity] – please provide further information. 	<p>Assists with Compliance, to minimise the risks financial inpropriety of Shetland UHI</p>
<p><u>Equality and diversity</u></p> <p>Does this activity/proposal require an Equality Impact Assessment?</p>	<p>No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p>
<p><u>Data Protection</u></p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p>	<p>No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p>
<p>Island communities</p> <p>Does this activity/proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p>	<p>No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p>
<p>Status (e.g. confidential, non-confidential)</p>	<p>Non-Confidential</p>

Freedom of information Can this paper be included in “open” business?*	Yes
Consultation How has consultation with partners been carried out?	N/A

Student Finance

Tuition Fees: instalments, refunds and withdrawal

Policy Summary

Sets out the approach of Shetland UHI to student tuition fees:

- Tuition fee payment
- Fee instalments
- Refund and withdrawal

Relevant to

- UHI Student support funds policy
- UHI Fee waiver policy

Links to

- Risk management

1. Purpose

To provide a standard and consistent approach to Student Tuition Fee procedure

2. Scope

The Tuition Fee Policy covers payments, instalments, refunds and withdrawals. It should be used in conjunction with UHI Fee Waiver and UHI Student Support Fund policies.

3. Policy

3.1 Fees

The level and structure of Shetland UHI tuition fees and charges, together with all discretionary fee waivers and refund policies must be approved by the Board of Management following detailed consideration by Finance & General Purposes Committee.

3.2 Fee payment

- Students are required to pay their course fees or confirm application for funding at the time of registration, unless agreed otherwise by the Senior Finance Officer or the Principal.
- Shetland UHI operates an Instalment Plan, which can be applied to students if they, at the time of registration, have difficulty meeting the full cost of fees or whenever a student falls into arrears with their payment (refer to the Tuition Fee and Instalment Policy for guidance).

- HE students applying for registration with SAAS should do so preferably prior to Shetland UHI induction, but no later than 7th December each year.

3.2 Instalment plans

- The option to pay by instalments is only available where all of the following criteria are met:
 - The course fees due for the current year are greater than £250. This includes the situation when a student enrolls for more than one course and the total course fees are greater than £250 (and at least one of the courses lasts more than one term).
 - The student completes a direct debit mandate and acknowledgement of debt form
 - The student arranges payment terms within 2 weeks of the course commencement.
- Where these conditions are met, the course fees can be paid as follows:

Total Course Fees Due	Number of Instalments
Between £250 - £750	3
Between £751 - £1250	4
Above £1251	5

- The instalments will be paid each month on a date determined by Shetland UHI and notified to the student when completing the direct debit mandate (normally the 1st or 15th of each month).

3.3 Non-SFC/SAAS Class Payment by Instalments

- Evening class, summer class or other courses not eligible for tuition fee support costing £125 or more can be paid by monthly instalments, but not for courses running less than 12 weeks in duration.
- An initial 30% deposit should be paid and instalments will only be accepted by direct debit arrangements.

Total Course Fees Due	Duration (weeks)	Number of Instalments
Between £125 - £250	12	2
Between £251 - £750	12	3
Above £750	12	3

3.4 Changes to instalment plans

- Once a student has made instalment arrangements, Shetland UHI will not normally consider changes to these details unless there are exceptional circumstances. These changes will be dealt with through the appeals procedure. Any change to Shetland UHI Instalment Policy would be considered exceptional for these purposes.
- See also Student Debt Management Policy for students struggling to pay.

1.5 Refunds and withdrawals policy

- Shetland UHI must ensure that the policy for refunds and withdrawals represents fair and reasonable consideration towards students whilst simultaneously protecting Shetland UHI from financial loss.
- Refunds of course fees are granted only where either Shetland UHI cancels the course or where the student withdraws from the course in exceptional circumstances. In a case where a student withdraws prior to making payment, the amount due should be calculated so that it will equal the non-refunded element of the fee had a refund been due.
- Refunds are not granted where a student remains on a course but claims a refund on the basis of a change of circumstances.
- This policy does not apply to fees paid by the Student Awards Agency Scotland as these refunds are covered under specific terms and conditions. This policy covers fees paid from Shetland UHI's Bursary Fund.

4. Refunds

- Tuition fee refunds can only be made in response to a written request for exceptional circumstances.
- Non exceptional circumstances include:
 - Course cancelled by Shetland UHI – full refund
 - Student withdrawal four weeks prior to start date – full refund less administration fee of £100 and any non-refundable costs (e.g. SQA fees)

5. Withdrawals

A letter must be submitted by the student outlining exceptional circumstances (ill health, employer relocation, course not as described in prospectus etc)

Date of commencement	Withdrawal / termination of study date	Refund policy
Courses commencing August/September	Before 1 st November	100% refund on full year's fees or pro-rata equivalent, less administration fee of £100 and any non-refundable costs (e.g. SQA fees)
	Between 1 st November and 1 st February	50% refund on full year's fees or pro-rata equivalent, less administration fee of £100 and any non-refundable costs (e.g. SQA fees)

	After 1 st February	No refund
Courses commencing other dates	Within 8 weeks of the course commencement (excluding non-teaching weeks)	100% refund on full year's fees or pro-rata equivalent, less administration fee of £100 and any non-refundable costs (e.g. SQA fees)
	Between 8 and 12 weeks of the course commencement (excluding non-teaching weeks)	50% refund on full year's fees or pro-rata equivalent, less administration fee of £100 and any non-refundable costs (e.g. SQA fees)
	After 12 weeks of course commencement (excluding non-teaching weeks)	No refund

Amount of course elapsed	Refund policy
Up to 25% of course/module or unit load	100% refund on full year's fees or pro-rata equivalent, less administration fee of £100 and any non-refundable costs (e.g. SQA fees)
Up to 50% of course/module or unit load	50% refund on full year's fees or pro-rata equivalent, less administration fee of £100 and any non-refundable costs (e.g. SQA fees)
More than 50% of course/module or unit load	No refund

Circumstances	Refund policy
Where a student withdraws from a course prior to paying the fees due	Invoice for the relevant fees as above
Where a student has paid the course fees and does not turn up	No refund
Student remains on a course but claims refund on the basis of changed circumstances (i.e. student becomes potentially eligible for a fee waiver)	No refund, but student can use appeals policy

6. Processing of refunds

Refunds will be issued within 14 working days of the decision to refund.

7. Discretionary refunds

The Principal or the Chair of the Finance and General Purposes Committee may over-ride the refund policy and make a refund in exceptional circumstances.

8. Appeals

- If a student wishes to appeal against a refund policy decision, he/she should do so, in writing to the Senior Finance Officer. A committee, comprising of **the Senior Finance Officer and Head of Curriculum or other appropriate senior manager**, will hear all appeals. The Senior Finance Officer will formally notify the student of their decision within five working days of the appeal being heard.
- If the student is still not satisfied, then he/she can appeal directly to the Principal whose decision will be final.

9. Scholarships and awards

- The terms of any scholarships and awards covering student fee payment or any other cost of studies will be contracted on an individual basis with the scholarship provider and Shetland UHI in advance of any award being made, with due regard for Shetland UHI policy on fees and refunds.
- The agreed terms will then be contracted with the award recipient.

10. Responsibility

Finance and General Purposes Committee	<ul style="list-style-type: none"> • (Chair) to make final decisions on fees and refunds when required
Principal	<ul style="list-style-type: none"> • To make final decisions on fees and refunds when required
Senior Finance Officer	<ul style="list-style-type: none"> • To oversee consistent application of this policy • To hear appeals regarding fees and refunds when required, with the Head of Curriculum or other appropriate senior manager
Student support staff	<ul style="list-style-type: none"> • To ensure students are aware of the policy via reception staff or other Shetland UHI staff when applying for courses and making payments • To support students to write letters or appeals in relation to fees and refunds • To share – with student consent – information on student circumstances to support decision making when necessary • Notification to student support staff, of student non-attendance, withdrawal, hardship or other relevant circumstances relating to fees and refunds.
All staff	<ul style="list-style-type: none"> • Positive and proactive support to students to understand the fee and refund policies • Notification to student support staff, of student non-attendance, withdrawal, hardship or other relevant circumstances relating to fees and refunds.

<UHI logo>

Shetland UHI,**University of the Highlands and Islands****Further Education Fee Waiver Policy****UHI Further Education Fee Waiver Policy****Policy Summary**

Sets out the approach of UHI partner Institutes to Further Education fee waivers:

- SFC fee waivers
- Other discretionary fee waivers
- Refund and withdrawal

Relevant to

- UHI Student support funds policy
- Tuition fees, refunds and withdrawal policy

Links to

- Risk management

This policy covers the 2019-20 academic year. For all our up-to-date policies, please visit our website.

Accessible versions of this policy are available upon request.

Policy Summary

Overview	This policy is required to set out a regional approach to Further Education Fee Waivers for Shetland UHI and all academic partners in the University of the Highlands and Islands.
Purpose	The policy will provide a framework for a consistent and coherent methodology for the awarding of Scottish Funding Council and discretionary fee waivers for further education courses.
Scope	This policy applies to all academic partners who run further education courses.
Consultation	This policy was developed by a Policy Ownership Group, made up of practitioners from across the University of the Highlands and Islands network. Endorsement was received from the Finance Directors Practitioner Group and Partnership Council, before the policy went

	through local consultation and approval by Institute Boards of Management.
Implementation and Monitoring	Academic partners will be responsible for implementing and monitoring the policy. Analysis will be carried out of the policy's impact by staff from the Vice-Principal for Further Education's office.
Risk Implications	The policy reduces risk for the University and academic partners by creating a streamlined process and a community of practice for staff. Students will also benefit from a consistent approach across all partners.
Link with Strategy	
Impact Assessment	Equality Impact Assessment: Assessed – No further action to be taken.
	Privacy Impact Assessment: n/a

1. Policy Statement

1.1 This document sets out the policy for the awarding of Further Education fee waivers Shetland UHI, University of the Highlands and Islands. This policy refers to Scottish Funding Council policy and guidelines on fee waivers, which is reviewed annually. A position is also set out for the awarding of discretionary fee waivers from an Institute's individual budget.

2. Definitions

2.1 Scottish Funding Council ("SFC") - SFC is the national, strategic body that is responsible for funding teaching and learning provision, research and other activities in Scotland's Institutes and universities. SFC gives funding to Institutes and universities with guidance on how the funds should be distributed to students.

3. Purpose

3.1 This policy sets out a robust and transparent framework for the awarding Further Education course fee waivers at Shetland UHI.

3.2 The policy will create an equality of experience for students across the partnership, whilst allowing individual Institutes the flexibility to respond to local needs.

3.3 SFC Funded Fee Waivers The core of this policy is based on the SFC Guidance on Fee Waiver Grant Policy and any associated annexes and appendices. The current SFC Guidance can be accessed here. The majority of fee waivers will be funded by SFC.

3.4 Discretionary Fee Waivers Students attending the University of the Highlands and Islands will have a parity of experience through the use of SFC Fee Waivers. Under exceptional circumstances and subject to individual budgets, Institutes have the power to award discretionary fee waivers.

3.4.1 Categories of Discretionary Fee Waivers include but are not limited to:

- Staff development, where a course is an essential part of an approved staff development plan
- Additional academic requirements, where the Institute stipulates compulsory completion of an additional qualification as part of the main course
- Exceptional requirements, where Institute Senior Management identify a significant local benefit to use of Discretionary Fee Waivers

3.4.2 Institutes should endeavour to create parity of experiences for students across the region through their use of discretionary fee waivers.

3.4.3 Due consideration should be given to the impact of discretionary fee waiver usage on other Institutes in the University of the Highlands and Islands partnership.

4. Scope

4.1 This Policy applies to all applicants for further education courses (full-time and part-time), except for the courses set out in Section 5 below.

4.2 Applicants for higher education courses should refer to the Higher Education Fees Policy. Higher education courses are normally Level 7 and above on the SCQF Framework.

5. Exceptions

5.1 Courses outwith the scope of this policy are:

- All leisure courses
- All commercial courses
- SVQ courses

5.2 Please refer to the accompanying Fee Waiver Procedures for further information and an eligibility flowchart.

6. Notification

6.1 Staff engaging with Fee Waivers should be familiar with this policy and all relevant SFC policies.

6.2 Annual changes to SFC policies will be cascaded to staff by line managers and hyperlinks in the policy updated to reflect the most recent guidance.

6.3 Any changes in SFC policy or national legislation will be reflected in this policy.

6.4 The policy will be publicly available on the Institute's website, along with other current policies.

7. Roles and Responsibilities

7.1 The Institute's most senior Financial Officer has overall responsibility for the implementation of this policy and the management of Fee Waivers, including the approval of Discretionary Fee Waivers.

7.2 Staff administering Fee Waivers are responsible for ensuring up-to-date SFC guidance is followed.

7.3 Awarding of Discretionary Fee Waivers will be recorded and reported on annually to the Finance Directors Practitioner Group.

8. Legislative Framework Further and Higher Education (Scotland) Act 2005

Equality Act 2010

Scottish Government: Costs of Learning Student Funding Guide

9. Related Policies, Procedures, Guidelines and Other Resources

9.1 This policy should be read in conjunction with SFC Fee Waiver policies and guidance. The up-to-date information can be accessed [here](#).

9.2 University of the Highlands and Islands Further Education Fee Waiver Procedures

9.3 University of the Highlands and Islands Further Education Student Funding Support Policy

9.4 Institute Access and Inclusion Strategy

<UHI logo>

Shetland UHI,**University of the Highlands and Islands****Student Support Funds Policy****Policy Summary**

Sets out the approach of UHI partner Institutes to Student Support Funds:

- Assessing student support needs
- Distributing student support funds

Relevant to

- UHI Fee waiver policy
- Tuition fees, refunds and withdrawal policy

Links to

- Risk management

Policy Summary

Overview	This policy is required to set out a regional approach to distribution of student support funds for Shetland Institute UHI and all academic partners in the University of the Highlands and Islands.
Purpose	The policy will provide a framework for a consistent and coherent methodology for the awarding of student support funds.
Scope	This policy applies to all academic partners.
Consultation	This policy was formulated by a Policy Ownership Group, made up of practitioners from across the University of the Highlands and Islands network. Endorsement was received from Partnership Council, before the policy went through local consultation and approval by Institute Boards of Management and Finance and General Purpose Committee.
Implementation and Monitoring	Academic partners will be responsible for implementing and monitoring the policy. Analysis will be carried out of the policy's impact by staff from the Vice-Principal for Further Education's office.

Risk Implications	<p>The policy reduces risk for the University and academic partners by creating a streamlined process and reinforcing the existing staff community of practice.</p> <p>Students will also benefit from a consistent approach across all partners.</p>
Link with Strategy	<p>This policy is linked to individual Access and Inclusion strategies and the Regional Outcome Agreement.</p>
Impact Assessment	<p>Equality Impact Assessment: Assessed – No further action required.</p>
	<p>Privacy Impact Assessment: n/a</p>

1. Policy Statement

1.1 The purpose of this policy is to outline the principles underpinning the Institute’s process of assessing and distributing Student Support Funds. The overarching aim of this policy is to ensure that as many eligible students as possible have access to funds within allocated budgets.

1.2 Funds are distributed in compliance with the funding regulations as determined by the Scottish Funding Council and Student Awards Agency Scotland. Where discretion is given to the Institute to determine eligibility, this policy specifies the rationale applied.

2. Definitions

2.1 Scottish Funding Council (“SFC”) - SFC is the national, strategic body that is responsible for funding teaching and learning provision, research and other activities in Scotland's Institutes and universities. SFC gives funding to Institutes and universities with guidance on how the funds should be distributed to students.

2.2 Student Awards Agency Scotland (“SAAS”) – SAAS is an agency of the Scottish Government giving financial support to eligible students doing a course of higher education in the UK. SAAS provides the University of the Highlands and Islands with funds and guidance for distribution of the Higher Education Discretionary Fund.

2.3 For the purposes of this policy, the following terms will be used:

2.3.1 The Further Education Bursary will be referred to as the “Bursary Fund”.

2.3.2 The Educational Maintenance Allowance will be referred to as the “EMA”.

2.3.3 The Institute and University Childcare Funds will be referred to the “Childcare Funds”.

2.3.4 The Further Education Discretionary Fund will be referred to as the “FE Discretionary Fund”.

2.3.5 The Higher Education Discretionary Fund will be referred to the “HE Discretionary Fund”.

2.4 Further Education courses are normally up to and including Level 6 on the SCQF Framework. Higher Education courses are normally Level 7 and above.

3. Purpose

3.1 The Institute will utilise the current guidance to ensure fair distribution of the Student Support Funds.

3.2 The Institute aims to distribute Student Support Funds within the conditions of the respective national policies in a fair and consistent manner to assist students who demonstrate financial need. The Institute undertakes to maximise the use of available funds to ensure as many students as possible benefit through the qualifying criteria.

3.3 Bursary Fund

3.3.1 As defined in the current SFC guidelines, available here, the Bursary Fund may be offered where the student and their course meets eligibility criteria. There is no automatic entitlement to the Bursary Fund, even where eligibility is established.

3.3.2 The Bursary Fund constitutes the following:

- Maintenance Allowance
- Dependant Allowance
- Study Expense Allowance
- Travel Expense Allowance
- Additional Support Needs for Learning Allowance

3.3.3 Maintenance Allowance

The Institute follows the SFC guidance for this element.

3.3.4 Dependant Allowance

The Institute follows the SFC guidance for this element.

3.3.5 Study Expense Allowance

The Institute follows the SFC guidance for this element.

3.3.6 Travel Expense Allowance

The Institute will determine the most appropriate and cost-effective route or mode of transport for Travel Expense Allowance. - Travel expenses will only be paid for students residing 3 miles or more from the Institute.

3.3.7 Additional Support Needs for Learning Allowance

The Institute follows the SFC guidance for this element.

3.3.8 The attendance criteria for the Bursary Fund is based on the current SFC guidance. Where the guidance calls for institutional discretion to be applied, the process to be followed is agreed regionally and is available in the Attendance Appendix.

3.4 EMA

As defined in the current SFC guidelines, available here, the EMA provides a weekly term time allowance for students normally aged 16-19 years old inclusive from low income households who are studying non-advanced courses.

3.4.1 The Institute follows the current SFC guidance.

3.4.2 The attendance criteria for EMA is based on the current SFC guidance. Where the guidance calls for institutional discretion to be applied, the process to be followed is agreed regionally and is available in the Attendance Appendix.

3.5 Childcare Funds (Further and Higher Education)

As defined in the current national policy and guidelines, available here, Childcare Funds consist of two elements to help pay for formal or registered childcare expenses: the Lone Parents Childcare Grant and the Discretionary Childcare Funds.

3.5.1 The Institute follows the current national policy and guidelines for Childcare Funds.

3.5.2 The Institute may identify certain groups as priority for allocation of the Discretionary Childcare Funds element, based on assessment of need.

3.6 FE Discretionary Fund

As defined in the current SFC guidelines, the FE Discretionary Fund is “primarily for emergency use and instances of financial hardship”.

3.6.1 The Institute follows the current guidance, available above.

3.6.2 The Institute distributes FE Discretionary Funds within allocated budgets in response to student need and circumstances.

3.6.3 The FE Discretionary Fund has priority areas for including, but not limited to: - Housing and accommodation costs - Emergency aid for unforeseen and unmanageable circumstances - Students at risk of financial hardship due to substantially higher-than-average utility costs

3.7 HE Discretionary Fund

As defined in the current SAAS guidelines, the HE Discretionary Fund is intended to “provide nonrepayable assistance for students in financial difficulties in order for them to access and/or continue in Higher Education”.

3.7.1 Shetland Institute UHI follows the current guidance, available above.

3.7.2 The Institute distributes HE Discretionary Funds within allocated budgets in response to student need and circumstances.

3.7.3 The HE Discretionary Fund has priority areas for including, but not limited to: - Housing and accommodation costs - Students experiencing excessive travel costs, e.g. where the journey is greater than a reasonable commute - Childcare costs for part-time HE courses - Emergency aid for unforeseen and unmanageable circumstances - Students at risk of financial hardship due to substantially higher-than-average utility costs

3.8 Supporting Evidence

3.8.1 Students applying for financial support are required to produce documentary evidence in support of their application before an award can be considered.

3.8.2 Exception may be made for care experienced students who may encounter difficulty in providing documentation in support of their application, which could create or exacerbate financial hardship. In this case, confirmation of the student's circumstances from a third party agency such as the local authority Social Work department will be accepted in place of the normal supporting documentation.

3.9 Eligibility

3.9.1 Eligibility criteria are in line with the relevant guidance/policy for each fund.

3.9.2 In addition, all applicants for student financial support will be checked for any outstanding debt to the Institute. Students with outstanding debt will be required to enter into a repayment agreement before additional funds will be released.

3.9.3 Where a student's experiences an unforeseeable or unavoidable change to their circumstances during an academic year, the Institute may re-assess the student as appropriate.

3.10 Appeals and Grievances

3.10.1 Students are entitled to raise grievances related to the application of this policy and awarding of student support funds.

3.10.2 In the first instance, students should raise their grievance with Institute staff responsible for student support funds administration.

3.10.3 Should this not resolve the grievance, the student will be able to escalate the issue by means of an impartial review.

3.10.4 Further information is available in the accompanying Student Support Funds Procedures.

4. Scope

4.1 Financial support may only be offered if both the student and their course are eligible for support.

5. Exceptions

5.1 The policy identifies areas of discretion for Institutes, and sets out priority areas for support. Ultimate authority for awarding of discretionary funds rests with the Institute, and decisions will be made in line with the policy and/or guidelines issued by SFC or SAAS.

5.2 As per the Education (Access Funds) (Scotland) Determination there are different arrangements for students living in the local authority areas of Orkney Islands and Shetland Islands. These students should contact the Institute at which they intend to study for further information.

6. Notification

6.1 Staff members engaging with Student Support Funds should be familiar with this policy and all relevant SFC/SAAS policies.

6.2 Annual changes to SFC/SAAS policies will be cascaded to staff by line managers and hyperlinks in the policy updated to reflect the most recent guidance.

6.3 Any changes in SFC/SAAS policy or national legislation will be reflected in this policy.

6.4 The policy will be publicly available on the Institute's website, along with other current policies.

7. Roles and Responsibilities

7.1 The Head of Student Support has overall responsibility for the implementation of this policy and the management of Student Support Funds

7.2 The Head of Student Support is responsible for the approval of FE Discretionary Funds and HE Discretionary Funds.

7.3 The staff administering Student Support Funds are responsible for ensuring up-to-date local policies and SFC/SAAS guidance is followed.

7.4 The Bursary Officer is responsible for ensuring that all enrolled students receiving EMA support have a signed Learning Agreement.

7.5 All Lecturers are responsible for ensuring that student attendance information is passed to the SITS office for recording on the Institute SITS system to satisfy the conditions of the Bursary or EMA award.

7.6 Students are responsible for informing the Institute of changes to their circumstances, including voluntary withdrawal from a course.

8. Related Policies, Procedures, Guidelines and Other Resources

8.1 This policy should be read in conjunction with SFC and SAAS policies and guidance. Links are provided above in Section 3.

8.2 Student Support Funds Procedures.

8.3 Further Education Fee Waiver Policy.

8.4 Scottish Funding Council (SFC) website

8.5 Student Awards Agency Scotland (SAAS) website

Student Debt Management

Policy Summary

Sets out the approach to student debt management.

Relevant to

- Debt Management Policy
- Delegated Authority
- Tuition fees, refunds and withdrawal policy

Links to

- Risk management

1. Purpose

This policy ensures that all staff apply a consistent approach to students and to companies paying for training/learning opportunities. Shetland UHI aims to be fair, transparent and accessible.

2. Scope

This policy applies to all learners: learners whose courses are paid for by companies (or other third party organisations); and private individuals.

3. Policy

3.1 Companies

- Companies are required to pay for a service in advance of the service commencing, or at an agreed interval if authorised by the Senior Finance Officer.
- An instalment plan may be offered in exceptional circumstances after consideration and approval by the Senior Finance Officer.

3.2 Individuals

- Students are required to pay their course fees or confirm application for funding at the time of registration, unless agreed otherwise by the Senior Finance Officer or the Principal.
- Shetland UHI operates an Instalment Plan, which can be applied to students if they, at the time of registration, have difficulty meeting the full cost of fees or whenever a student falls into arrears with their payment (refer to the Tuition Fee and Instalment Policy for guidance).
- HE students applying for registration with SAAS should do so preferably prior to Shetland UHI induction, but no later than 7th December each year.

3.3 Failure to Adhere to Instalment Arrangements

- If a student makes arrangements to pay by instalments and then fails to do so, Shetland UHI will require the student to immediately pay the full amount outstanding. Once any initial instalment arrangement has been breached, the student will not be permitted to re-arrange further instalments.

3.4 Debt recovery

This policy also incorporates the procedure for recovery of Bursary overpayments.

- All students struggling to pay fees or struggling to repay overpaid bursaries should be referred to the Guidance Officer and to HISA Officer for further support.
- Students with wider ranging financial issues should be encouraged and supported to attend Citizens Advice Shetland for further support.
- Shetland UHI may set low instalments or defer instalments to assist students in financial difficulty, at the discretion of the Senior Finance Officer, who will follow Shetland UHI's Debt Policy with regards to recovery and debt write-off, in consultation with the Head of Student Support.

4. Responsibilities

Principal	<ul style="list-style-type: none"> • To make final decisions on debt management when required
Senior Finance Officer	<ul style="list-style-type: none"> • To oversee consistent application of this policy • To make provision for debt management in consultation with student support staff
Student support staff	<ul style="list-style-type: none"> • To ensure students are aware of the policy via reception staff or other Shetland UHI staff when applying for courses and making payments • To support students to manage financial commitments • To refer students for additional support when necessary.
All staff	<ul style="list-style-type: none"> • Positive and proactive support to students to understand the fee and instalment policies • Notification to student support staff, of student hardship or other relevant circumstances relating to fees and instalments.

Staff Finance

Staff and Student Travel and Expenses

Policy Summary

Sets out the approach to staff travel and expenses.

Relevant to

- Financial procedures
- Driving at Work Policy

Links to

- Health & Safety at Work
- Risk management

1. Purpose

The purpose of this policy is to set out the procedures that must be followed when making business travel arrangements and claiming for expenses that have been incurred in connection with Shetland UHI business.

The policy also outlines Shetland UHI's expectations in relation to:

- Avoidance of unnecessary travel costs in keeping with value for money and our commitment to sustainability
- Travellers' responsibilities

2. Scope

2.1 Travel, accommodation and other expenses eligible for claims:

- All employees of Shetland UHI and Directors on the Board of Management.
- Students of Shetland UHI where the travel is for academic (learning and/or research) purposes and where travel is organised by the student in pursuance of a study programme;
- Other representatives of Shetland UHI (eg visitors, contractors or visiting academics) where the travel is directly related to academic (learning and/or research) purposes and authorised by Shetland UHI.

2.2 Definitions

- This policy uses the term 'travellers' to cover those covered by the policy.

- For the purposes of this Policy, business travel is a journey necessarily undertaken by an employee to carry out his/her duties for Shetland UHI, or to attend training courses or conferences necessary for the performance of those duties.
- Business travel includes travel for the purposes of consultancy on behalf of Shetland UHI.
- Travel between the permanent workplace and a temporary workplace or travel between home and a temporary workplace are considered business journeys.
- Business travel does not include:
 - A personal holiday which is linked to a business journey. Employees should consult with their line manager about such journeys in good time before commencing the journey. Private insurance will be required to cover the private part of the journey.
 - Travel for the purposes of Independent Consultancy or any other private work for which the employee is directly remunerated by their client, including attending other institutions as an external examiner or visiting lecturer.
 - Travel between your home and usual place of work or for travel which is for your own purposes. Journeys starting or ending from home to a destination other than your usual place of work may be claimed if shorter than if the journey was undertaken from your usual place of work.
- Travel by students that falls under the scope of this policy includes:
 - Travel in connection with research activities being undertaken on behalf of Shetland UHI or, in connection with a taught or research degree programmes in association with Shetland UHI.
 - Fieldtrips in connection with taught programmes or research degree programmes. International study abroad programme. International work placements.
 - Where students are representing Shetland UHI in an official capacity or as part of a recognised event such as a fund-raising or sporting activity.
- Student eligible travel includes:
 - Travel in connection with research activities being undertaken on behalf of Shetland UHI, or in connection with a taught or research degree programmes in association with Shetland UHI.
 - Where students are representing Shetland UHI in an official capacity or as part of a recognised event such as a fund-raising or sporting activity.
 - Compulsory fieldtrips in connection with taught programmes or research degree programmes.
 - International study abroad programme where travel is agreed by the funder.
 - International work placements where travel is agreed by the funder or sponsor.
- Student eligible travel does not include:

- Travel which is not connected with any Shetland UHI activity – for example, as part of a leisure activity not organised by Shetland UHI or to undertake work experience not linked to a taught programme such as work undertaken during vacations

3. Policy

3.1 The key objectives of this policy are:

- To set out Shetland UHI’s policy relating to business travel and expenses and clearly state the types of expenditure that can and cannot be reimbursed,
- To ensure reasonable standards of service, comfort, convenience and safety for those who need to travel on Shetland UHI business whilst achieving best value for money,
- To ensure that Shetland UHI complies with the requirements of the HMRC rules and requirements for tax dispensation,
- To define the process for claiming necessary expenses.

Provided that the procedures set out within this policy are followed, no additional tax or National Insurance Contribution liability will arise and staff need not report details of expenses reimbursed within their tax returns.

3.2 Sustainability

It is accepted that staff travel is an essential part of Shetland UHI business, however, Shetland UHI is also committed to reducing the impact we have on the environment through the CO₂ emissions we produce. Shetland UHI’s Environment and Sustainability Policy outlines our commitment to encouraging alternative methods of transport to single occupancy car journeys and reducing flights.

Our sustainable travel framework encourages staff and students to travel with the least possible environmental impact:



Travel considerations and planning should start with the most carbon neutral option, using the least carbon-friendly options only when cost or operational efficiency requires this.

4. Travel expenses

4.1 General

- If you are attending a meeting as a Shetland UHI representative, Shetland UHI will reimburse expenses incurred, subject to the terms of this policy.

- If you are attending a meeting at the request of, or as a representative of another professional body, association or institution Shetland UHI may require that such costs should be claimed directly from that professional body, association, or institution and not from Shetland UHI.
- **When requesting and booking travel, consideration should be given to “total trip price” accounting for additional accommodation and auxiliary transport which may be needed to enable different travel methods, and the additional staff time required for some methods.**
- Travel expenses claims must be supported by itemised receipts where appropriate and should be claimed as soon as possible on return to work.

4.2 Travel Outwith Shetland (UK and overseas)

- All travel for business purposes must be agreed by the Senior Finance Officer in advance.
- All journeys outwith Shetland whether by air or sea must be booked in advance by a member of Central Support Services staff.
- Booking as far in advance of travel as possible helps to take advantage of cheaper fares. Shetland UHI will cover the least expensive available cost for the minimum period of time. Any additional costs incurred due to an employee choosing to stay away for a period additional to that required to attend a meeting/conference/training will not be covered by Shetland UHI.
- Non-UK travel requests by the Principal must be approved by the Chair or Vice Chair of the Board of Management.
- Where travel and/or accommodation costs can be re-imbursed by a third party, staff must provide written evidence of this at the time of their travel request.
- All travel methods must be considered. Staff booking travel must be able to show evidence they have chosen the most cost effective method.

4.3 Sea Travel

- Shetland UHI will pay for a standard inside cabin. **Exclusive use will be paid only when this is the only cabin option available.**
- The cost of taking a vehicle by ferry will only be paid by Shetland UHI if the overall cost of the ferry fare and mileage claim will be less than the overall cost of ferry or air travel and train/bus/car hire.

4.4 Air Travel

- Shetland UHI will pay for the least expensive flights available
- All employees will travel economy class.
- All requests involving air travel should be submitted as far in advance as possible in order to secure the best price available.
- Non-refundable flights will be booked as the cheapest option. If there is a strong business case for a flexible ticket to be booked this must be specified on the travel request and authorised in advance by the Senior Finance Officer.

- Any requests to change travel and accommodation which has already been booked must be authorised by the Senior Finance Officer.

4.5 Travel to/from Local Airport

- Mileage can be claimed for travelling to and from the local airport (drop off and pick up) provided this is cheaper than the standard taxi fare and where bus travel is not efficient.
- A taxi fare can only be claimed in exceptional circumstances and must be agreed in advance by the relevant Head of Section.
- At the end destination Staff are expected to use the cheapest mode of safe transport available to their ultimate destination.
- Staff travelling by air are expected to use the airport bus service, when this is efficient to do so.

4.6 Hire Cars

- A hire car should only be used where it is more cost effective than using your own car or public transport.

4.7 Rail Travel

- You may claim for standard class rail fares only.
- All requests for rail travel should be submitted as far in advance as possible in order to secure the best price available.
- Colleagues/students in possession of a travel pass or other concession card will be expected to use this to achieve any available discounts.
- Shetland UHI will pay the discounted price.

4.8 Taxi Fares

- Taxi travel is regarded as exceptional, where efficiency, safety, disability and lack of other available transport are key considerations.
- Taxi receipts must be provided.
- When taxis are essential, taxi-sharing (e.g. with colleagues from other institutions) is encouraged.

4.9 Bus Travel

- Colleagues/students in possession of a travel pass or other concession card will be expected to use this to achieve any available discounts.
- Shetland UHI will pay the discounted price.

4.10 Travel by Privately Owned Car

- Please refer to information on 'Driving at Work Policy'.
- Mileage will only be reimbursed for staff who have submitted a copy of their car insurance showing the claimant's vehicle is insured for business use.

- Care sharing is encouraged. Multiple staff travelling to the same destination for an event will be asked to justify why solo use of a car is required.

5. Accommodation and subsistence

5.1 Overnight Accommodation

- For staff required to stay away overnight a bed, breakfast and evening meal booking is preferred as any meals included in the overnight rate are not subject to HMRC benchmark scale rates.
- Shetland UHI may have accounts with accommodation providers. Where this is available this will be the preferred option. If this is not possible, then a budget hotel (Holiday Inn Express, Ibis, Motel One or similar) should be used. Air BnB or other budget and self-catering options, including accommodation-sharing where more than one member of staff requires accommodation, are supported by this policy.
- Rooms in excess of £90.00 per night (not including any meals) will only be booked in exceptional circumstances and only with the prior approval of the Senior Finance Officer.
- Staff who have booked and paid for their own accommodation will only be able to reclaim a maximum of £90.00 per night unless there are exceptional circumstances.
- Staff are encouraged to stay with friends or relatives where this is convenient for their travel needs. Staff may claim up to £10 for one night or £15 for multiple nights for a gift to their host, for which receipts must be provided in the claim.

5.2 Subsistence

- Staff will be reimbursed for all reasonable expenses, in line with HMRC benchmark scale rates, provided they are supported by fully itemised receipts and all qualifying conditions have been met.
- Where meals are not included in an overnight accommodation rate, subsistence rates claimable are as follows:
 - 5 hour rate - £5.00 per day where you have undertaken qualifying travel for a period of over 5 hours.
 - 10 hour rate - £10 per day where you have undertaken qualifying travel for a period of over 10 hours.
 - 15 hours (and ongoing at 8.00 pm) – £25 per day where you have undertaken qualifying travel for a period of over 15 hours and this is ongoing at 8.00 pm and an evening meal isn't included in any overnight accommodation rate.
- Where a scale rate of £5.00 or £10.00 is paid and the qualifying journey in respect of which it is paid lasts beyond 8.00 pm a supplementary rate of £10.00 can be paid to cover the additional expenses necessarily incurred as a result of working late. A meal is defined as a combination of food and drink.
- You can only be reimbursed for a meal once. If the cost of an evening meal or breakfast is included in your overnight accommodation rate, you will not be entitled to a benchmark rate

in respect of those meals. The 15 hour rate will almost always apply where you are required to stay away overnight, provided the cost of any meals is not also included in your overnight accommodation rate.

- The benchmark rates are the maximum tax and NIC free amounts that can be reimbursed to you. The qualifying conditions are:
 - The travel must be in performance of your duties or to a temporary place of work, on a journey that is not substantially ordinary commuting;
 - You should be absent from your normal place of work or home for a continuous period of five or ten hours;
 - You should have incurred a cost on a meal (food and drink) after starting the journey and retained appropriate evidence of the expenditure.

6. Claims

- Advance booking made directly by delivery support staff will reduce the need for personal outlay of cash.
- Staff paying by personal credit card should expect reimbursement within the credit-card's interest-free period if their claim is made within ten working days before the end of this period. Staff should notify the claims processor of any due date. Interest on card purchases will not be paid unless there has been an administrative delay.
- Staff paying by personal cash payment should not be out of pocket for long periods and provided claims are made on return from travel, reimbursement will be made within five days.
- All claims should be made on the standard claim forms.
- Evidence of expenditure may include hard copy receipts, photographic or scanned receipts, but dates and details of the journey must be clear and legible if submitted in electronic form.
- Shetland UHI pays the recommended HMRC rates for travel and subsistence and these may be varied from time to time either up or down.

7. Imprests

- Students or staff may request a cash imprest or vouchers to support essential travel and subsistence where financial hardship would otherwise be caused by personal outlay for travel and subsistence.
- Any cash or vouchers provided will be signed for and receipts to the same value must be returned (or unused cash/vouchers returned).

8. Responsibilities

Principal	<ul style="list-style-type: none"> • To make final decisions on travel approvals when required • To request approval for own overseas travel to the Chair of the Board
Senior Finance Officer	<ul style="list-style-type: none"> • To oversee consistent application of this policy • To approve exceptional and overseas travel requests
Delivery Support Staff	<ul style="list-style-type: none"> • To assist staff with travel arrangements to research and book the most cost-effective, carbon neutral travel options. • To process travel claims efficiently to reimburse staff. • To manage imprests when requested.
All staff	<ul style="list-style-type: none"> • Positive and proactive efforts to undertake cost-effective and carbon neutral travel, including lift-sharing. • To plan in advance, as far as possible • To make accurate claims supported by the required evidence and clear statement of the business purpose of the claims

9. Useful Links

- UK Foreign Office <http://www.fco.gov.uk>
- European Health Card <http://www.gov.scot/Topics/Health/Services/Europe>
- HMRC website for information on tax <http://www.hmrc.gov.uk>
- Home Office – Identity and Passport Service <http://www.ips.gov.uk>
- The Health and Safety Executive (HSE) <http://www.hse.gov.uk>
- National Rail <http://www.thetrainline.com> www.gov.scot/Topics/Health/Services/Europe
- Route Planning <http://theaa.com>

Query: addition of travel insurance information

Salary Payments

Policy Summary

Sets out the approach to payment of staff

Relevant to

- Financial procedures
- (HR)

Links to

- Risk management

1. Purpose

This policy ensures all staff experience a fair and equitable approach to payment of salaries

2. Scope

- Applies to all permanent and temporary staff contracted to Shetland UHI.
- Casual staff or contractors may be subject to special payment terms agreed on their appointment. Shetland UHI will endeavour to pay casual staff and contractors promptly and within the same month of their contracted work, to their nominated bank account. No cash payments will be made.

3. Policy

3.1 Salary

- Salary payments are made directly to staff bank accounts on the last Friday of each month. Where the last Friday falls on a bank holiday, payment will be processed on the last banking day before that date.
- Salary advances are not normally made unless in exceptional circumstances to be approved by the **Senior Finance Officer**.
- Staff experiencing financial hardship are encouraged to see the staff welfare officer or their union representative for advice. If hardship impinges on performance of duties, line managers should consider practical solutions to enable the employee to perform their duties.

3.2 Method of payment

- Payment is made by bank transfer.
- It is the employee's responsibility to provide the correct bank details.

- The employee-nominated bank account may only be changed by the employee. Changes must be made at least five working days before the pay date.

3.3 Payments

- Salaries and expenses claims will be paid separately.

3.3 Joining period

- Staff joining the organisation less than five days before the pay date, will be paid at the next month's pay date.
- If hardship would arise due to being paid at the next month's pay date, staff may be provided with an advance to cover essential expenses (e.g. travel, childcare). The advance would be repaid by deduction from the next payment.

3.4 Leaving period

- Staff leaving within a month will receive the pay due for that month at the next pay date.

3.5 Changes to payment schedules

- Changes to proposed payment schedules (e.g. Christmas) will only be made by majority staff agreement and following discussion with staff representatives.

3.6 Payslips

- Payslips will be provided electronically to the employee's nominated email address.
- Provision of copy payslips to employees for verification to other bodies will be made on request.
- Payslips will itemise all payments and deductions, PAYE, NI and pension contributions.

3.7 Payment errors

- If a member of staff has been underpaid, the underpayment will be investigated and corrected within two working days. If hardship has occurred (e.g. the employee incurred penalties for missing essential personal payments) Shetland UHI will compensate by negotiating an agreed amount, on receipt of evidence.
- If a member of staff has been overpaid, it is the responsibility of the employee to advise Shetland UHI as soon as possible.
- Shetland UHI will seek to recover the amount overpaid. This may be done in agreed instalments each month. This deduction would be made direct from subsequent salary payments until the overpayment has been repaid. Instalments should be set at a rate that will not incur hardship.

3.8 Deductions

Union dues?

4. Responsibilities

Principal	<ul style="list-style-type: none">• To make final decisions on payment issues when required• To inform the Finance & General Purposes Committee as per delegated authority policy
Senior Finance Officer	<ul style="list-style-type: none">• To oversee consistent application of this policy• To approve action following payment errors or disputes
Delivery Support Staff	<ul style="list-style-type: none">• To assist staff with accurate payroll processing.• To respond to queries efficiently
All staff	<ul style="list-style-type: none">• To provide the correct information and to monitor their pay and payslip information is correct.

Seagoing Allowance

Policy Summary

Sets out the approach to payment of staff and TOIL for time spent at sea

Relevant to

- Financial procedures
- Time Off In Lieu
- (HR)

Links to

- Risk management

1. Purpose

- To ensure all staff required to spend additional hours at sea in furtherance of their duties are fairly compensated.

2. Scope

- The policy relates to all vessels, whether owned by Shetland UHI or another body.
- Time Off In Lieu (TOIL) may also be claimed.

3. Policy

3.1 Weekend working

- Vessels must only be used on a Saturday or Sunday in exceptional circumstances and only with the prior approval of the Head of Marine Science or the Principal.
- Reimbursement of TOIL can be considered and approved by the Head of Department for core funded activity or by the line manager/account holder when external project funding is available.

3.2 Eligible hours

- Staff required to work additional hours over normal contracted hours (due to steaming time or operating in an area where it is not possible to return home), additional hours will be calculated from time spent at sea which are eligible for a sea going allowance payment **in addition to time off in lieu** (TOIL).

3.3 Trips including an overnight stay

- When overnight stays aboard ships are required, regardless of type or class, then a payment of £75 per night will be paid.

3.4 Time without overnight at sea

- Toil accrued through working >48 hours through continuous day trips can be reimbursed as overtime at the discretion of the Head of Section (activities covered by core funding) or via approval of the account holder/project manager (activities for external project funding).

3.5 TOIL

Type of trip	Days	TOIL rate	Recovery of TOIL
Day trip over 8 hours up to 48hrs in week	Mon-Fri	1hr : 1hr	ASAP, in the same week
Day trip over 8 hours up to 48hrs preceding week	Sat/Sun	1hr : 1.5hr	ASAP, in the following week
Over 48 hours at sea in week	Mon-Sun	1hr : 1.5hr	ASAP, within four weeks
Overnight at sea (joining any time after 6pm)	Mon-Fri	No TOIL – overnight payment £75	ASAP
Overnights at sea: last day over 8 hours but not overnight	Mon-Fri	1hr : 1hr	ASAP

4. Claims

All claims must be made per calendar week and not per trip, and the allowance will be paid monthly with the salary.

5. Responsibilities

Senior Finance Officer	<ul style="list-style-type: none"> • To oversee consistent application of this policy • To assist staff to monitor TOIL and reimbursements to ensure budget compliance and project delivery
Delivery Support Staff	<ul style="list-style-type: none"> • To assist staff with accurate payroll processing. • To process claims efficiently and maintain records for TOIL and payroll
Heads of section	<ul style="list-style-type: none"> • To approve TOIL and consider reimbursement. • To manage projects efficiently to ensure delivery with minimum burden on staff • To ensure staff wellbeing during periods of significant work at sea or over hours.
All staff	<ul style="list-style-type: none"> • To submit claims promptly. • To monitor TOIL earned and taken diligently and making records available to Heads of Section / Delivery Support staff • To work safely and report concerns for self or colleagues during periods of significant work at sea or over hours.

Professional Membership Fees & Subscriptions

Policy Summary

Sets out the approach to payment of staff

Relevant to

- Financial procedures
- (HR / CPD)

Links to

- Risk management

1. Purpose

To enable staff to benefit from the opportunities afforded by membership of professional bodies relevant to their role in Shetland UHI.

2. Scope

Shetland UHI **has a dispensation from HMRC** to allow payment for individual membership fees or annual subscriptions to qualifying professional bodies. This means that there is no reportable tax charge where the Institute makes such payments.

A qualifying professional body is one that appears on the HMRC's approved list (go to www.hmrc.gov.uk/list3/index.htm for info).

Payments for individual membership fees to non-qualifying bodies are not covered by this dispensation and are treated as taxable benefits if paid for or reimbursed by Shetland UHI.

3. Policy

3.1 Conditions for Payment of Qualifying Subscriptions

- Payments which satisfy the following conditions will be exempt from any tax liability:-
- The body appears on the HMRC approved list;
- Membership is necessary in order to fulfil the duties of the job role or is required by the contract of employment.

3.2 Payments

- Reimbursement of permitted professional subscriptions should be claimed by completing and submitting an Expenses Claim form along with supporting information/receipt.
- Alternatively, direct payments to professional bodies can be made by providing the necessary documentation to finance and administration staff.

4. Responsibilities

Senior Finance Officer	<ul style="list-style-type: none">• To oversee consistent application of this policy
Delivery Support Staff	<ul style="list-style-type: none">• To assist staff with membership claims or payments
Heads of section	<ul style="list-style-type: none">• To approve memberships as relevant to staff duties
All staff	<ul style="list-style-type: none">• To submit claims promptly.• To forward renewal reminders and other details to allow memberships to be sustained.• To cancel memberships and subscriptions no longer needed or not beneficial to their role at Shetland UHI.