

TRAVEL AND SUBSISTENCE EXPENSES GUIDANCE

Introduction

This guidance has been agreed by NHS Shetland Area Partnership Forum and replaces the previous NHS Shetland Travel and Subsistence Claims Policy that was issued in December 2004, and subsequently reviewed in May 2005.

The information contained in this guide is governed by Agenda for Change Terms and Conditions of Service. This document is a supplementary guide to Section 18 of these terms and conditions and details what can and cannot be claimed as a result of travel on official, authorised NHS Shetland Board business i.e. meetings., courses, seminars. Details of all current allowances are available from Annex N of the Agenda for Change Terms and Conditions Handbook, which can be accessed via the Human Resources Policies and Procedures page on the intranet. In exceptional circumstances an allowance may be agreed locally; any such allowances will be detailed in this document.

The primary purpose of travel and subsistence allowances is to reimburse the necessary extra costs of meals, accommodation, and travel arising as a result of official duties away from home. NHS Shetland will reimburse these necessary costs however the following should be borne in mind. These actions are in any event sensible in the long term from both a cost and environmental perspective.

- Business travel should be kept to an absolute minimum.
- If the journey is not essential then it should not be undertaken
- If overnight accommodation is not essential then it should not be incurred
- Where travel is essential, car journeys and diaries should be planned to minimise mileage
- Telephone and/or video conferencing should be used as an alternative to travel
- Staff will be expected to car share where this is feasible, including car sharing with colleagues from other Boards when attending the same meeting.

Allowances payable

The following allowances are payable and apply equally to all NHS Shetland staff.

Short Overnight Stays in Commercial Accommodation i.e. hotel, Bed & Breakfast, Guest House etc, for a period of up to and including 30 nights

- Bed & Breakfast up to a maximum limit of £75 per night (this limit is by local agreement and exceeds the nationally agreed limit)
- A receipt is required
- The requirement to stay overnight must be agreed in advance with the appropriate manager
- Where this limitation cannot be adhered to and an overnight stay is essential, representation can be made to member of the Senior Management Team for consideration of an alternative maximum limit. This must be done prior to the event.
- A meal allowance to cover the cost of an evening meal and one other day-time meal, maximum of £20 per 24 hour period
- A receipt is required

Short Overnight Stays in Non Commercial Accommodation i.e. friend, relative, caravan, other non-commercial accommodation for a period of up to and including 30 nights

- Flat rate of £25 per night, inclusive of any meals
- A receipt is not required.

Short Overnight Stays in Accommodation provided by the Employer or Host Organisation for a period of up to and including 30 nights

- Where meals are not provided free of charge a maximum allowance of £20 for each 24 hour period
- A receipt is not required.

Long Term Overnight Stays i.e. after 30 nights

- Allowance reduced to maximum of £35 per night for married employees or employees with responsibilities equivalent to those of married employees
- Allowance reduced to maximum of £25 per night for employees without responsibilities equivalent to those of married employees
- Allowance reduced to maximum of £25 per night for those staying in non-commercial accommodation
- A receipt is required.
- Meals allowance(s) are not payable

Overnight stays – general conditions

- Appropriate expenses for an overnight stay on a Saturday will only be reimbursed if the employee is on business that day
- Appropriate expenses for a Saturday and Sunday overnight stay can only be claimed if the employee is attending a business event(s) on both the Friday and the following Monday. This must be approved in advance.

Meals – general conditions

- A meal allowance is payable when an employee is on official business and more than 5 miles from their normal base by the shortest practicable route
- A meal allowance is not payable where meals are provided free at the temporary place of work
- A meal allowance is payable when more is spent on a meal(s) than would have been spent at the normal place of work
- An employee may qualify for both Day and Evening Meal Allowance
- In exceptional cases where due to the time of departure, they will be the necessity to take a meal but the conditions relating to the time absent from the base is not met. In such cases, the employer will have discretion to authorise the allowance.

Day Meal Allowance

- Maximum allowance of £5 for each day meal
- A receipt is required
- A day meal allowance would be claimable if the employee was away from his/her base for a period of more than 5 hours, including the normal lunch period 12:00-14:00 hours.

Evening Meal Allowance

- Maximum allowance of £15 for each evening meal
- A receipt is required
- An evening meal allowance would be claimable if the employee was away from their base for more than 10 hours and unable to return to their base or home before 19:00 hours.
- If the employee waits until they return to their base or home to have their evening meal then this allowance cannot be claimed.

Late Night Duties Allowance

- Payable when employee is required to work late at night in addition to working a day duty
- Employer will determine who will be entitled to such payment and in what circumstances
- Maximum allowance of £3.25 per 24 hour period
- A receipt is not required
- This allowance is subject to a statutory deduction of income tax and National Insurance contributions

Incidental Expenses Allowance

- Payable where accommodation and meals are provided to the employee without charge
- Maximum allowance of £4.20 per 24 hour period
- A receipt is not required
- This allowance is subject to statutory deductions of income tax and National Insurance contributions.

Other Miscellaneous Expenses

- Business expenses which may arise, e.g. cost of a fax or official telephone calls, may be reimbursed
- A receipt is required

Travel by Boat overnight in a sleeping berth

- Cost of sleeping berth and meals, excluding alcoholic drinks
- No limit applicable for above costs
- Receipts required
- Authorisation to request exclusive use of two-berth cabin must be obtained in advance

Circumstances not covered by Agenda for Change.

The Agenda for Change Terms and Conditions do not provide for unique situations such as temporary relief cover for the remote islands. It is not provided for as this is a temporary move of substantive base and not classed as official duties away from home.

It is however necessary for NHS Shetland to provide adequate “disturbance” allowances for staff providing such cover. The Agenda for Change provisions have been used as a steer in applying this local agreement, which are as follows –

Staff already employed by NHS Shetland who have a substantive work base

- All travel and transfer costs to the remote island will be reimbursed
- Self catering accommodation costs will be reimbursed
- Where self catering accommodation is not available bed and breakfast accommodation costs will be reimbursed
- Receipts are required
- Incidental expenses as outline above will be reimbursed
- A disturbance allowance of £50 per week, pro rata for part week, to reflect the lack of basic supplies absent from self catering/bed and breakfast accommodation

Staff without a substantive base, including Agency, Temporary, Local and Bank workers

- All travel and transfer costs to the remote island will be reimbursed
- Self catering accommodation costs will be reimbursed
- Where self catering accommodation is not available bed and breakfast accommodation costs will be reimbursed
- Receipts are required
- Incidental expenses as outline above will be reimbursed

Process for claiming Travel and Subsistence Expenses

All claims for reimbursement of Travel and Subsistence Expenses should be made via eExpenses, the web based system for processing business expenses.

Paper expenses claims are not normally accepted, however in exceptional circumstances i.e. where the claim period is more than 3 months ago and/or the principal and deputy authoriser are not available to authorise the claims.

If a paper claim is received and is not regarded as an exceptional circumstance as outlined above, it will be forwarded to the claimant for input to the eExpenses system.

Claims should be input and authorised in sufficient time to meet the processing deadline each month. This deadline differs each month but will be noted on the eExpenses Notice Board.

Provision of Receipts

Where required, receipts must be provided. It is the Authoriser's responsibility to ensure that the amount(s) claimed are reasonable in accordance with the Agenda for Change Terms and Conditions and guidance provided, although they will not necessarily have sight of the actual receipts.

Employees are required to place all their relevant receipts from each individual claim submitted via eExpenses in a sealed envelope with the following details noted in capital letters.

Name
Department
Pay Number
Claim Period Date
Claim Reference Number (this is generated from eExpenses)
Receipts Total

Receipts must be forwarded to your Payroll Point of Contact at the following address. In line with the procedure for sending information to the Grampian Team you may send the envelope, with the receipt envelope inside, direct to Aberdeen or send to the NHS Shetland Finance Team for onward transmission.

NHS Shetland Payroll Team
NHS Grampian
Human Resources Service Centre
Westholme
Queens Road
Aberdeen
AB15 6LS

It is not acceptable for receipts to be sent in any other manner e.g. individually, attached to a compliments slip, no employee details provided etc. Receipts that have been provided in a manner not consistent with this guidance will be regarded as not being received.

Checking of Receipted Claims

The HR Service Centre will retain all receipts; this is an audit requirement. The following checking process will be applied for all claims received.

- A check will be undertaken to ensure that where an employee has stated that a receipt(s) has been provided, it has been received.
- Where the receipt(s) has not been received the HR Service Centre will email the claimant to request that they send the receipt(s) within 14 days.
- If after 14 days the receipt(s) have still not been received a reminder email will be sent to the claimant, and copied to the authoriser. The email will advise that if the receipt(s) are not received within 7 days the unreceipted expense(s) will be reversed via the payroll system.
- If the receipt(s) have not been received within the 7 day timescale the reimbursement of the expense(s) will be automatically reversed.

Where a receipt(s) has been provided and it is incompatible with the amount claimed in that this is greater than the receipted value, the claimant and authoriser will be advised that the difference will be recovered. All claims submitted by the claimant for the next 6 months will be fully checked to ensure a pattern does not emerge.

Checking of Unreceipted Claims

The HR Service Centre will undertake a check of claims where a receipt has not been submitted. The reasons for non submission will be checked for reasonability e.g. machine retained parking ticket.

If the reason for non submission of a receipt(s) is deemed unreasonable, the HR Service Centre will email the claimant and authoriser to advise that further claims for such expenses should be receipted.

If such instances become an unacceptable pattern i.e. occurring on a regular basis, the authoriser will be emailed alerting them this to this fact.

Further Guidance

Please contact your Payroll Point of Contact for any further guidance or advise regarding the claiming and reimbursement of Travel and Subsistence Expenses.