

NHSBSA expenses guidance – food and drink

NHSBSA staff who are required to travel in the course of their work are entitled to claim for food and drink bought where the cost is over and above the cost they would normally incur while working in their contractual base. Following the recent HMRC requirement to submit receipts for all subsistence claims, it has come to light that there has been some confusion around what and how much an individual can claim. This guidance is intended to make clear the complexities of the claim system and to allow staff to make genuine claims with confidence whilst adhering to the NHSBSA values.

This guidance has been compiled in line with Agenda for Change Terms and Conditions, section 18 and Annex N, HMRC rulings and from examples received by the expenses team. The guidance should be read in conjunction with the HR business travel Policy and the HR travel, subsistence and expenses guidance.

The cost of alcoholic drinks will not be reimbursed.

Overnight and away from base for over 24 hours.	Up to £20	Away from base more than 5 miles or where it is not reasonably practicable to return home.	S0003
Away from base for over 10 hours and still travelling after 7pm.	Up to £15	Away from base more than 5 miles or where it is not reasonably practicable to return home during the 10 hours.	S0002
Away from base for over 5 hours including time between noon and 2pm.	Up to £5	Away from base more than 5 miles or where it is not reasonably practicable to return home during the 5 hours.	S0001
Overnight and away from base for over 24 hours and staying with friends or family.	Up to £25 and is taxable	Away from base more than 5 miles or where it is not reasonably practical to return home.	S0005

The maximum daily claim is up to £15.

Examples

1. Stephen travels from Wakefield to Leeds and is away from his work base for 6 hours. He leaves work at 9am and gets back to work at 3pm. Stephen spends £5.25 on a sandwich and a soft drink.
 - Stephen submits claim for £5.00 and attaches a receipt for £5.25.
2. Andrea travels from Newcastle to Fleetwood and is away for 13 hours and 10 minutes. She leaves Newcastle at 6am and gets back to Newcastle at 7.10pm. Andrea stops on the way to Fleetwood at 8am spending £6.25 for a drink and a snack. She spends £4.20 on lunch while in Fleetwood. Andrea then stops on the way home at her local takeaway restaurant spending £7.95.
 - Andrea submits a claim for the maximum £15.00 for the daily allowance as her receipts total £18.40. Andrea is not entitled to claim for her takeaway meal as she can easily return home without incurring additional cost. Andrea should have submitted a claim for £10.45.
3. Mark travels from Fleetwood to London and is required to have an overnight stop due to working over 2 days. Mark leaves Fleetwood at 7am on Wednesday morning and returns to Fleetwood at 9pm on Thursday evening. Mark's hotel is already paid for including breakfast. Mark spends £4.50 on the train going to London on a coffee and some cake. His lunch is provided by the organisation he is visiting. Mark finishes work at 5pm and goes out to eat at 7pm. Mark spends £22.60 on a meal and a glass of wine. Mark calls at a shop on the way back to his hotel and spends £3.45 on some water and some chocolate. The following day lunch is again provided by the organisation Mark is visiting and he finishes work at 4pm. Mark spends £12.65 on an evening meal on the train on the way home.
 - Mark submits a claim and has all his receipts for £43.20. Mark is not entitled to claim for any alcohol purchased and would only be able to claim a maximum of £25.00 for his time away from home i.e. £20.00 overnight minus lunch of £5.00 (provided for him) and £15.00 for being away for more than 10 hours minus lunch of £5.00 (provided) the following day.
4. Stephanie travels from Bolton to Fleetwood and is away 8 ½ hours. She leaves her home in Fleetwood at 8am and return home for 4:30pm. She buys her lunch in Fleetwood and obtains a receipt for £4.10. Stephanie normally buys her lunch while at her normal base of Bolton spending on average £5.00 per day.
 - Stephanie submits a claim with her receipt for £4.10. Stephanie is not entitled to claim this amount of money as it is not over and above her normal everyday lunch expenditure.
5. Jim travels from Newcastle to Wakefield and is away for 7 ½ hours. He leaves Newcastle at 9am and returns to Newcastle at 4:30pm. Jim buys his lunch on the way to Wakefield but does not get a receipt.
 - Jim submits a claim for £5.00 and explains he forgot to obtain a receipt. Unfortunately Jim's claim is rejected as it is a HMRC ruling that only

receipted claims can be actioned. Jim should not have submitted a claim and his manager should not have authorised this.

6. Danielle travels from Bolton to Newcastle and is away for 15 hours. She leaves Bolton at 6am and returns to Newcastle at 9pm. Danielle spends £5.25 on her lunch and stops on the way home for a meal at 6:30pm spending £8.95.
 - Danielle submits a claim and has receipts for £14.20. Danielle is entitled to this due to being away from her home for over 10 hours, still travelling after 7pm and not being able to return home easily for an evening meal.
7. Paul travels from Newcastle to Fleetwood and is away for 52 hours over 3 days. He leaves Newcastle at 1pm on day 1 and returns to Newcastle at 5pm on day 3. Paul spends £2.84 for a drink and a snack and £13.20 on an evening meal and two non-alcoholic drinks and £1.50 on a drink at 10:30am the following day (first 24-hour period). Paul then spends £3.50 on drinks throughout the afternoon, £5.20 for his lunch and £13.76 on an evening meal and non-alcoholic drinks (second 24-hour period). The third day Paul stops at 2pm on his journey home and spends £4.60 on a snack and a drink.
 - Paul submits a claim and has receipts for £44.60. Paul can claim £17.54 for the first 24-hour period. Paul spend £22.46 for the next 24 hour period but can only claim the maximum amount of £20.00. Paul spends £4.60 on the third day however he is not entitled to claim £4.60 as the qualifying period is 1pm to 5pm which is 4 hours and less than the 5 hour rule. Paul should have submitted a claim for £37.54.

Considerations

<ul style="list-style-type: none"> • Always ask for a receipt – we cannot reimburse costs without one.
<ul style="list-style-type: none"> • Always state the date and time you were away from your base on your claim – without this your claim will be rejected.
<ul style="list-style-type: none"> • Adhere to the NHSBSA values including: <ul style="list-style-type: none"> ○ Integrity <ul style="list-style-type: none"> ▪ We act with integrity to build trust ○ Accountability <ul style="list-style-type: none"> ▪ We own the outcome of our actions
<ul style="list-style-type: none"> • Only claim for food and drink over and above that which you would normally spend.
<ul style="list-style-type: none"> • Do not claim for alcohol.
<ul style="list-style-type: none"> • Always state the reason for travel in the narrative box on your claim e.g. meeting in Fleetwood.
<ul style="list-style-type: none"> • When claiming taxi fares always state the reason a taxi was used rather than public transport.
<ul style="list-style-type: none"> • Overtime mileage must be coded correctly as this is taxable and paid on the next available pay date. The code is M0008.
<ul style="list-style-type: none"> • All hotels must be booked by the NHSBSA's bookers. If, in exceptional circumstances, a claim is made, individuals must speak to the expenses team prior to payment being made.
<ul style="list-style-type: none"> • If a paper claim is submitted, original receipts and an ink signature is required. Scanned copies are not accepted.
<ul style="list-style-type: none"> • Professional fees should be coded to N0061.
<ul style="list-style-type: none"> • Hire cars must be used for all journeys over 90 miles (this may be subject to change).
<ul style="list-style-type: none"> • Managers are reminded that they are required to check claims adhere to the principles of the policy and guidance before they give authorisation.

For further information or guidance on any of these areas please contact:

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