



**Reimbursement of Expenses
for staff and those acting on
behalf of NIMDTA**

Policy Introduction

As a general rule staff will be reimbursed for all reasonable expenses which they incur wholly, necessarily and exclusively in the course of Agency business.

“Staff” for the purpose of these guidelines is defined as those employed directly by the Agency, members of the Agency Board, and those authorised by the Chief Executive/Postgraduate Dean to act on the Agency’s behalf.

Those eligible to claim fall into the following categories:

- Members of the Agency Board
- Staff employed by the Agency
- Heads and Deputy Heads of School
- Training Programme Directors
- College Regional Advisers
- Members of Foundation and Specialty School Boards
- ARCP/RITA panel members
- Members of recruitment and selection panels
- NI representatives on national Specialist Advisory Committees
- Specialty trainees required to attend national ARCP/RITA panels
- Members of PMETB and Deanery visiting panels
- Local and visiting speakers at NIMDTA courses
- Those invited by the Postgraduate Dean to represent the NI Deanery at national meetings

The Agency must ensure that such payments comply with Inland Revenue regulations and it is therefore essential that the rules detailed in this guide are followed when making an expenses claim.

Policy Influences

This policy is influenced by:

- Code of Conduct
- Code of Practice for Board Members
- Code of Conduct for HPSS Managers (Circular HSS (SM) 4/2003)

Policies Impacted

Changes to this policy may have an impact on the following:

- Hospitality Guidelines
- Code of Conduct
- Code of Practice for Board Members

Policy

AUTHORISATION PROCEDURES

All expense claims should be summarised on an expenses claim form supported by receipts and must be approved by an authorised signatory. Only in exceptional circumstances will payment be given to staff in advance of a meeting/event. In the event of a receipt being lost payment must be authorised by the Head of Department.

In line with the Agency's prompt payment policy staff will be reimbursed within 30 days of receipt of the claim. Self-authorized claims will not be accepted for payment under any circumstances and if a member of staff attempts to submit a false claim this will be treated as a serious offence, which may lead to disciplinary action.

Staff should follow the Agency's booking procedures in relation to flights and hotels using the approved provider. The Agency's credit card can not be used for booking flights for which credit terms have not been agreed in advance.

In the event of a flight being missed or cancelled, whilst attending a meeting on the UK mainland, authorisation should be sought for payment of hotel expenses or additional flight costs.

WORKING OUTSIDE NORMAL WORKING HOURS

Staff (Band 7 and below) required to work outside the hours of 8am and 6pm (eg attendance at a meeting outside Northern Ireland) will be entitled to claim overtime. Overtime can commence on departure from home but can not be claimed beyond 10pm in the evening.

TRAVEL EXPENSES

Staff should note that the Agency's purchasing regulations must be followed with regard to travel especially by air and rail. In effect this will mean that in most instances staff need not actually incur expenses as the Agency will be invoiced directly by its appointed travel agent.

CAR MILEAGE

In accordance with Inland Revenue regulations, the first 10,000 business miles travelled by a member of staff in his/her own car will be reimbursed at a higher rate than any business miles travelled in excess of that figure. The rate which will be reimbursed may vary from time to time but will comply with the relevant terms and conditions of service.

Full details of all journeys including the date, reason for the journey, starting point and destination should be shown on the expenses claim form. Where the allowance for additional passengers is claimed, names must be provided. In addition, as the Agency does not provide car insurance cover for staff using their own vehicles, staff are required to confirm that they have taken out personal car insurance with an appropriate extension to cover use in connection with Agency business. The mileage rates payable by the Agency include an element to defray the cost of insurance as well as vehicle depreciation, fuel etc.

PUBLIC TRANSPORT

Where staff use public transport they will be reimbursed on a receipts basis provided the expenses are reasonable. Staff who are relocated on a permanent basis to a new work base are entitled to claim travel expenses for a period of four years in respect of daily excess mileage where the option to physically relocate house is not taken. Such travel expenses are paid at the public transport rate, currently 24p per mile and are taxable at source.

The Agency will not, under any circumstances, reimburse parking or speeding fines.

TAXIS

Where taxis are required in the course of Agency business the approval of the Head of Department will be required. The Agency has an account with a local taxi firm which can be used, with authorisation, where appropriate.

RAIL TRAVEL

In general, all staff should ensure that the most economical class of travel is used – in practice this will usually be standard class.

AIR TRAVEL

Staff and those acting on behalf of the Agency who are required to travel by air should go by the most economical means available.

The Agency is only liable for the costs relating to a member of staff's travel. Any accompanying persons will be responsible for their own costs.

SUBSISTENCE ALLOWANCE

The subsistence rates listed below represent the maximum permissible rates available. Departments may, on occasions, wish to apply a separate arrangement whereby the subsistence rates on offer are less than those outlined below. Such treatment does not contravene the rules and is therefore acceptable. All subsistence claims must be accompanied by receipts.

DAILY SUBSISTENCE RATES

A subsistence allowance may be claimed to cover meals taken by staff who are required to work at a location which is more than five miles away from both their home and their normal place of work. The following allowances may be obtained:

Length of Absence

Current Rate

More than 5 hours (must include 12.00 – 2.00pm)

maximum of £5.00

More than 10 hours (must end after 7.00pm)

maximum of £15.00

OVERNIGHT SUBSISTENCE RATES

Where staff travel on Agency business and an overnight stay is necessary, an overnight subsistence allowance may be claimed. The rate payable is as follows:

Bed and Breakfast

maximum of £100

Meal allowance

maximum of £20 to cover the necessary costs of a main evening meal and one other daytime meal

The Agency will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a spouse or other family members.

Members of staff should note that items of a personal nature, such as alcoholic drinks, minibars, video hire etc. will not be reimbursed by the Agency and these should be deducted from any bills submitted for reimbursement.

"Staying with Friends" Allowance

Where employees choose not to stay in a hotel or guesthouse and instead stay with friends or relatives, an allowance (currently £25 per night) may be claimed as a contribution towards the costs incurred by relatives in providing

the accommodation. This allowance is instead of any hotel costs which might normally be claimed.

ENTERTAINING

The general principle regarding the reimbursement of entertainment expenditure is that staff members will be reimbursed reasonable entertaining costs for themselves and guests where guests are present for a professional purpose and their presence is considered to be beneficial to the Agency.

Expenses for entertaining will only be reimbursed for staff who have a valid reason for being present and all claims must be authorised in compliance with the Agency's 'Hospitality Guidelines'. An appropriate cost for entertaining is considered to be £15 per head for lunch and £25 for dinner to include wines and gratuities. Any expenditure in excess of these rates must be approved in advance by the appropriate Head of Department.

MISCELLANEOUS EXPENSES

Telephone

Business calls made from a home telephone by staff may be reimbursed subject to their inclusion on the expenses claim form and the provision of an itemised telephone bill. The Agency will not bear the cost of any part of the rental nor of any private calls.

The Agency provides mobile telephones only where a specific operational need arises. It is the policy of the Agency that no private use is made of these telephones except in emergencies. If any private use is involved then the staff member will be required to reimburse the Agency for the cost of the call.

The Agency will not reimburse staff for the rental of personal mobile telephones but will meet the cost of business calls made on the phones subject to evidence of the calls being provided with the expenses claim form.

Policy Proforma

Subject of Document: Reimbursement of Expenses for Staff and those acting on behalf of NIMDTA

Producer: Margot Roberts

Date Agreed: 12 September 2006

Approved by the Board: 25 February 2009

Date of Next Review: February 2010

Copy Obtainable:

Amendment Form

Version	Date	Pages	Comments	Actioned
1.0	12/09/2006		Ratified by Senior Management	HR & included in staff handbook
2.0 (Draft)	Dec 2008	P2 – policy introduction; influences; policies impacted P3 – authorisation procedures; working outside normal hours; car mileage; P4 - taxis; air travel	Revised for consideration by Senior Management	Margot Roberts
2.0 (Draft)	21/1/2009		Approved by Senior Management	
2.0 (Draft)	25/2/2009	P4 – air travel use of business class approved for London –Heathrow route	Approved by Board subject to minor change	Margot Roberts
2.0	24/3/09			HR & included in staff handbook