

Subsistence Policy – Accommodation and Meal Allowances

This policy can be made available in other languages and formats such as large print and audio on [request](#).

What is it?

This policy provides advice and guidance on claiming accommodation and meal allowances should you be required to work an extended day, away from your normal place of work.

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Who does it apply to?

This policy applies to all employees of Wiltshire Council with the exception of teaching and non-teaching staff employed in locally managed schools.

Meal allowances

1. These can be claimed on the following basis:

Meal	Times	Allowance
Breakfast	Where departure from the normal place of work is before 7.00am	£6.50
Evening meal	Where the return is after 8.30pm	£12.50

Effective from September 2012 (date TBC)

2. The allowances are for the maximum daily expenditure.
3. Please note that lunch and tea allowances are no longer payable.

Overnight accommodation

4. Howard Travel are the council's preferred supplier for booking overnight accommodation and all booking must be made through this route in line with [procurement and contract rules](#).
5. Howard Travel have been instructed to secure the lowest room rate possible when making hotel reservations, keeping rates to below £100 per night wherever possible. They have access to corporate rates at many of the world's largest hotel chains and these will be applied where possible
6. To make hotel reservations:
 - Email the SAP requisitioner for your team, who will email business@howardtravel.com. This will start an audit trail. Howard Travel, will then provide a quote which will allow the budget holder to approve the booking and the requisitioner to process the booking through SAP SRM. Howard Travel will require the SAP purchase order number to finalise the booking. See [The Wire](#) for full details.
 - Howard Travel will provide a confirmation voucher for each hotel reservation made. This will confirm hotel/address/telephone and fax/telex number plus details of room and rate booked and reservation references.
 - Please note that evening meals or breakfast will not be included unless requested.

Additional Expenses

7. Out of pocket expenses up to £5 per day may also be paid to cover items such as newspapers, telephone calls and drinks if you are staying overnight. This is based on a payment per night away from home and is subject to a maximum of £25 per week. If you are buying items for the council, normal procurement methods should be followed and they should not be claimed under this allowance.
8. Chief Officers and Service Directors are eligible to claim an entertainment allowance of up to £24.60 per night. This allowance can be claimed if, in the capacity of their role, there is the necessity to attend a specific event or venue with a client or colleagues from other authorities, and additional expense is incurred which is not covered elsewhere in the policy.

Making a claim

9. You can make a claim using [ESS on SAP](#). You should then complete the [ESS travel claim receipts form](#) and attach all associated

documentation. If you do not have access to SAP a completed form with relevant documentation must be submitted in every case for authorisation by your manager.

10. For employee without access to ESS, [Expense forms](#) can be found on HR Direct or if you do not have access to a PC your manager can provide you with an expense form.
11. Claims should be made monthly. Claims made over 3 months from the date the cost was incurred will not be processed.

Supporting receipts and documents

12. All expense claims require you to provide original receipts and documentation.
13. It is your authorising managers' responsibility to check receipts and supporting documentation before authorising your claim.

Authorisation of claims

14. Monthly claims submitted via SAP should be authorised within the system by the 10th of the following month to be included in that month's pay. All fields within SAP must be completed to maintain an audit trail.
15. Paper claims must be submitted by the 1st of the month.

Roles and responsibilities

Employee responsibilities

16. Ensure all receipts and paperwork is processed with your expense claim.
17. Provide accurate records and details for all claims.

Line manager responsibilities

18. To thoroughly check claims - e.g. checking hotel costs are not excessive and that subsistence claims are within the allowances outlined in the policy.
19. Ensure correct receipts accompany claims.

20. Ensure appropriate paperwork is passed to the HR payroll administration team in the correct pre printed envelope.
21. Check accommodation quotes before authorisation to ensure they are cost effective.
22. Ensure claims submitted via SAP are authorised within the system by the 10th of the following month to be included in that month's pay.
23. Complete all fields within SAP to maintain an audit trail.

HR payroll administration responsibilities

24. Ensure receipts and documentation are correctly filed/stored to ensure that claims can be retraced if required.

FAQ's

25. **Who can book hotel accommodation?**
All booking must be made by your team requisitioner via SAP.
26. **The organisers of the event I am attending have suggested that delegates stay on site at the venue - a hotel. Can I request to stay at a named hotel as the other delegates will be staying there too?**
There may be occasions where it is beneficial to stay at the same location as other delegates. This may promote networking opportunities, but there may also be the requirement to work in groups to prepare for activities for the following day. If agreed by your corporate director Howard Travel can be authorised to make a booking at a named hotel.
27. **When can I claim breakfast allowance?**
Breakfast can be claimed if you have had to stay away from home or have had to work an extended day, due to a training course, conference or out of county meeting or event. It would have to be away from your normal place of work, outside your normal working hours and not form part of your normal day to day job.
28. **When making a claim for an evening meal, can I claim for an alcoholic drink?**
This allowance is to cover your meal which may include a soft or alcoholic drink. As it is intended to purchase a meal it would not be appropriate to use it solely to purchase alcoholic beverages. You will be required to provide receipts, showing a breakdown of expenditure, in order for your manager to authorise your claim.
29. **Is the money I claim back taxable?**

The HMRC outline specific amounts which can be paid tax free. If Wiltshire Council allowances are more generous you will be taxed on the additional element and this is outlined on your P11D statement which will affect your tax code the following year. For example, the breakfast allowance paid by us is £6.50. The HMRC rate is £5. You will not be taxed on the amount up to £5; however you will be taxed on the additional £1.50. This will be by the method above, not taxed at source. This is why it is essential to identify expenses correctly (e.g. if covering several days) so that you are not unduly taxed on the tax free element.

30. What can be claimed under 'Out of Pocket' expenses?

This allowance is **only** for additional incidental expenses when staying away from work when attending a training course or a business related event. This includes newspapers, laundry and home telephone calls. The out of pocket allowance is capped at £5 per day to a maximum of £25 per week, and receipts should be included in the claim.

31. When can an entertainment allowance be claimed?

This allowance may only be claimed by Chief Officers and Service Directors when they incur expenses specifically related to their role which are not covered elsewhere in the policy. This could include meeting with clients/external business associates or in networking situations, for example buying coffee/drink for an external business associate at a conference. It is not expected that it would be used for other Wiltshire Council employees. E.g. paying for team coffee/drinks or taking another staff member to lunch.

Definitions

Equal Opportunities

Managers will make any necessary adjustments to ensure that all employees are treated fairly. For further information see the guidance on equal opportunities in ([link to equal opps guidance](#))

Advice and guidance

If you require help in understanding this policy you should contact your line manager or trade union representative if you are a member.

If, due to the nature of your query, it is not appropriate to contact your line manager you should contact your head of service who will nominate an appropriate manager or colleague to help you.

Further information

There are a number of related policies and procedures that you should be aware of including:

- [Travel and mileage allowances](#)
- [Excess travel expenses due to relocation](#)
- [Protection of parking benefits](#)
- [Driving at work policy](#)
- [Use of private and lease vehicles policy](#)

For further information please speak to your supervisor, manager, service director or contact your [HR Case adviser](#).

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