

HR25

Expenses Policy

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1.0 Policy Statement (Purpose / Objectives of the policy)

- 1.1 The purpose of this policy document is to set out the rules for reimbursement of staff expenses, including travel and subsistence incurred in the course of their employment with the Trust.
- 1.2 The rates of allowances and provisions for reimbursement in respect of staff expenses are contained in the Annexes to NHS Terms and Conditions of Service Handbook. The Handbook can be accessed through NHS Employers.
- [NHS Terms and Conditions of Service Handbook | NHS Employers](#)
- 1.3 This policy will be available to all employees on the Trust intranet and should be understood by all authorised expenses signatories as a tool to assist them in ensuring the correct payment to staff when authorising claims.
- 1.4 The information and instructions contained in this policy are for guidance of all employees. The policies have been prepared in the light of His Majesty's Revenue & Customs (HMRC) regulations to ensure that the Trust complies with Income Tax and National Insurance legislation.
- 1.5 In adhering to this Policy, all applicable aspects of the Conflicts of Interest Policy must be considered and addressed. In the case of any inconsistency, the Conflict of Interest Policy is to be considered the primary and overriding Policy.

2.0 Definitions

Official Mileage	Payment for mileage claims paid for the shortest official mileage between each location visited and not the actual miles recorded.
Business Mileage	This is payable when qualifying travel could not reasonably have been undertaken by public transport and making the journey using the claimants own vehicle was the only sensible option. In all instances users will be required to produce evidence on an annual basis within the e-expenses system, that they hold a valid driver's licence, a valid MOT (if required) for their vehicle and valid vehicle insurance, to cover business use. This is in line with HS33 Driving to Work Trust Policy. Travel claims will not be processed unless the documents have been produced. Annual mileage in the year 1 July to 30 June up to 3,500 miles will be paid at a higher rate. Once an individual has travelled over 3,500 in the year 1 July to 30 June the mileage rate will drop to a lower rate.
Reserve Rate (previously known as Public Transport Rate)	This is payable when qualifying travel could reasonably have been made by public transport but the claimant has decided to drive, subject to a maximum of the public transport cost which would have been incurred. In all instances users will be required to produce evidence that they hold a valid driver's licence, a valid MOT (if required) for their vehicle and valid vehicle

	insurance, to cover business use. Travel claims will not be processed unless the documents have been produced.
Motor Cycle Rate	This is payable when qualifying travel could not reasonably have been undertaken by public transport and making the journey using the claimants own vehicle was the only sensible option. In all instances users will be required to produce evidence that they hold a valid driver's licence, a valid MOT (if required) for their vehicle and valid vehicle insurance, to cover business use. Travel claims will not be processed unless the documents have been produced.
Pedal Cycle Rate	This is payable when an individual uses a pedal cycle to undertake official journeys.
Passenger Mileage Rate	This category is payment to staff who convey other members of staff on official business. Staff are encouraged to consider the possibility of sharing a vehicle on official business, where such a measure is practical. In all instances users will be required to produce evidence that they hold a valid driver's licence, a valid MOT (if required) for their vehicle and valid vehicle insurance, to cover business use. Travel claims will not be processed unless the documents have been produced. This payment <i>is not payable</i> to members of staff transporting patients in their own vehicles.

3.0 Accountabilities

3.1 Director Sponsor

The Director Sponsor will be accountable for the revision of this policy which may be necessary from time to time as a result of changes in the law, HMRC regulations or in the light of experience when applying the procedure. Any revisions will be agreed through the Trust Management Committee (TMC).

Directors will be responsible for ensuring that this Policy is fairly and consistently applied within their area of responsibility.

3.2 Budget Managers/Authorised Signatories

Managers are responsible for ensuring that their staff are aware of the guidelines and that claims are in accordance with them. They will be responsible for ensuring that claims submitted by staff under their span of control are only approved where they are consistent with the provision of the guidelines. In addition, they will be responsible for setting up and managing their delegates/deputies within the electronic expenses system.

3.3 Employees

Individual members of staff are responsible for ensuring that any claims submitted are consistent with these guidelines.

4.0 Policy Detail

- 4.1** This document sets out the Trust's policy relating to the process for reimbursing staff for travel and subsistence for staff covered by NHS Terms and Conditions of Service Handbook (both substantive and bank staff) incurred in the course of their employment with the Trust. It directs claimants to relevant documents that publish the range of rates of reimbursement available for travel whilst carrying out work for the Trust and the subsistence allowances applicable for accommodation and meals applicable for staff who are required to stay away from home whilst on Trust business.
- 4.2** The key reference documents for this policy are the NHS Terms and Conditions of Service Handbook. The policy also covers the procedure for making any travel and subsistence claims and should be used in conjunction with the system guidance for the electronic expenses system, which can be found on the Trust's intranet site.
- 4.3** All claims must be submitted using the electronic expenses system, obtaining the necessary electronic approvals as laid out in the electronic expenses system guidance. This includes all claims should be completed and electronically signed by the claimant. Claims must be authorised by an authorised signatory. Over 3 month old claims will not be authorised unless in exceptional circumstances. Claims will not be paid unless correctly recorded and authorised, any claims which are not completed to a satisfactory standard will be returned to the employee for resubmission. Information from claims submitted may be passed to the Trust's Local Counter Fraud Specialist for the purposes of the prevention, detection, investigation and prosecution of fraud. Knowingly providing false information when making a claim for expenses may result in disciplinary action, criminal prosecution and/ or civil recovery proceedings. For more information please refer to the Trust's Anti-Fraud and Bribery Policy.
- 4.4** The primary purpose of travel and subsistence allowances is to reimburse the necessary cost of meals, accommodation and travel arising as a result of official duties.
- 4.5** Business expenses that may arise, such as telephone calls may be reimbursed with certified proof of expenditure.
- 4.6** The specific provisions within this document are determined by reference to NHS Terms and Conditions of Service Handbook.
- 4.7** This policy does not deal with the reimbursement of:
- i) Expenses for staff covered by the Medical and Dental Terms and Conditions, except for Excess Travel for Doctors, which is as per this Policy.
 - ii) Relocation Expenses – see Removals and Relocation Assistance Policy
 - iii) Interview Expenses – see Recruitment and Selection Policy
 - iv) Course and Conference Fees and Travel – see Study Leave Policy.
 - v) Mileage rates for Lease Car and Salary Sacrifice Lease Car drivers – see separate guidance.
 - vi) Reimbursement of fines for parking, speeding or other motoring offences.

- 4.8** All expenses claims should be submitted on a monthly basis. However, in circumstances where an individual travels infrequently, these can be kept locally but must be submitted no later than three months from the date of the claim. The same applies to Subsistence Claims.
- 4.9** Claims cannot be submitted on the electronic expenses system outside of these timescales.
- 4.10** In very exceptional circumstances, the employee can make a case to the Director / Head of Service to allow a claim to be submitted outside of these timescales. If approved, the Director /Head of Service should contact the Employee Services teams, who will unlock the employee's account on the electronic expenses system to enable them to make a claim outside of the normal three months. The claim must be submitted by the employee and authorised by the manager within five working days of the Director/Head of Service approval.
- 4.11** Where expenses are incurred in foreign currencies, the amounts so incurred should be shown, in pounds sterling in the claim amount. Evidence of the exchange rate used should be provided or the claim may be adjusted to the rate of exchanges in force on the date of the validation of the claim by the Employee Services department.
- 4.12** Only in exceptional circumstances will any un-receipted expenses be accepted and reimbursed, provided the budget holder provides authorisation. Un-receipted expenses will be subject to PAYE. Card receipts not detailing the expense incurred will not be accepted as a valid receipt and will therefore be treated as un-receipted expenses.
- 4.13** This policy has been developed to provide clarity to staff that are required to travel on behalf of the Trust during the course of their work as to the expenses they are entitled to claim. Employees are expected both to minimise costs without impairing the efficiency of the organisation and to avoid any unnecessary costs.
- 4.14** It is essential that all Managers are careful in following the procedures set out in this document and apply them fairly and consistently.
- 4.15** Please refer to the following Procedure, Protocol and Guideline Attachments:
- Attachment 1 - Guidance notes for Managers on Authorising Expense Claims
 - Attachment 2 - Guidance notes for employees on the completion of claims
 - Attachment 3 - Travel expenses on official journeys
 - Attachment 4 - Subsistence Allowances
 - Attachment 5 - Training/Study Leave Expenses
 - Attachment 6 - Telephone Expenses
 - Appendix 1 – Subsistence Allowances

- Appendix 2 - Mileage Allowances

5.0 Financial Risk Assessment

1	Does the implementation of this policy require any additional Capital resources	No
2	Does the implementation of this policy require additional revenue resources	No
3	Does the implementation of this policy require additional manpower	No
4	Does the implementation of this policy release any manpower costs through a change in practice	No
5	Are there additional staff training costs associated with implementing this policy which cannot be delivered through current training programmes or allocated training times for staff.	No
	Other comments	

6.0 Equality Impact Assessment

The screening checklist has been completed. Reasonable efforts have been made to eliminate any possible discrimination occurring.

7.0 Maintenance

The Workforce Directorate will ensure the policy is kept up to date in line. This will include any changes to nationally agreed terms and conditions of service or statutory employment regulations.

Payroll Services department will assist in ensuring the policy is kept up to date in line with any changes to the rates specified within this document and/or any changes in the HMRC regulations that affect any element of expenses.

8.0 Communication and Training

Training or support on the use of this policy can be obtained from managers, the Finance Department, the Human Resources Department (specifically where related to medical staff or training) and Payroll Services.

Managers are responsible for ensuring that relevant members of staff are aware of the contents of this policy.

E-Expenses system training is available at: [EASY - Expense System \(xrwh.nhs.uk\)](http://xrwh.nhs.uk)

9.0 Audit Process

9.1 It is the responsibility of the Claimant's Manager (authorised signatory) to ensure

that any expense claims on the electronic expense system are correctly completed in line with the guidance given in this policy and its attachments, and to satisfy themselves that all expenses claimed have been incurred in the necessary business of the Trust.

- 9.2** The Expenses Section of Payroll Services will ensure that authorised claims for allowances and expenses are paid in accordance with the national Terms and Conditions of Service and this Policy. Any non-compliant claims will be rejected. Where expenses are claimed, but no receipts are attached, the expense will be taxable.
- 9.3** The policy is monitored on a monthly basis through the payroll system and it's outputs to ensure adherence is being followed.

10.0 References - Legal, professional or national guidelines must underpin policies and be referenced here. Where appropriate cross references must be made to other policies.

This policy is supported by the following:

[GI02 Financial Management](#) - Standing Financial Instruction and Standing Orders

[GP02 Local Anti-Fraud, Bribery and Corruption Policy](#)

[HR01 Work life Balance / Family Friendly \(Leave\) Policy](#)

[HR08 Recruitment and Selection Policy](#) – Attachment 3 removals and associated expenses

HR32 Organisational and Workforce Change Policy – [Attachment 4 Protection of Pay and Conditions Procedure](#)

[HR50 Study Leave Policy](#)

[HS33 Driving for Work - All Vehicles \(xrwh.nhs.uk\)](#)

NHS Terms and Conditions of Service Handbook (National agreements on pay and conditions of service for NHS staff other than very senior managers and medical staff)

Terms and Conditions – Consultants (England) 2003 (Version 10, April 2018)
(This handbook sets out the terms and conditions of service for consultants on the 2003 contract. It incorporates all amendments as at 1 April 2018)

[NHS Terms and Conditions of Service Handbook | NHS Employers](#)

Part A - Document Control

<p>Policy number and Policy version:</p> <p>HR25 Version 4.0</p>	<p>Policy Title</p> <p>Expenses Policy</p>	<p>Status:</p> <p>Final</p>		<p>Author: Head of Financial Governance and Transactions</p> <p>Director Sponsor: Chief Financial Officer</p>
<p>Version / Amendment History</p>	<p>Version</p>	<p>Date</p>	<p>Author</p>	<p>Reason</p>
	1	April 2008	Financial Controller	New Policy
	2	October 2012	Payroll Services Manager	Review
	2.1	May 2019	Payroll Services Manager	Review by Chief Financial Officer – December 2019 – Pending full review
	2.2	June 2020	Head of Employee Services (Interim)	Extension approved until September 2020 whilst full review is undertaken
	2.3	January 2021	Head of Financial Governance and Transactions	Extension approved until April 2021 whilst full review is undertaken
	3	March 21	Head of Financial Governance and Transactions	Review and update policy following policy review
	3.1	March 24	Head of Financial Governance and Transactions	Extension approved until June 2024 whilst full review is undertaken

	4.0	June 24	Head of Financial Governance and Transactions	Review and update policy following policy review
<p>Intended Recipients: This policy applies to all staff with the exception of:</p> <ul style="list-style-type: none"> - study leave expenses for consultant medical staff which are contained within the consultants Study Leave Procedure - study leave expenses for all grades of medical staff other than consultant staff which are managed by the Postgraduate Clinical Tutor <p>The application of this policy to all grades of medical and dental staff is subject to the modifications set out in their respective national terms and conditions of service.</p>				
<p>Consultation Group / Role Titles and Date: Unison – March 2024 Deputy Chief Financial Officer – February 2024 Director of Operational Human Resources and Organisational Development – February 2024 Head of Financial Governance and Transactions – January 2024</p>				
Name and date of Trust level group where reviewed		Trust Policy Group – June 2024		
Name and date of final approval committee		Trust Management Committee – June 2024		
Date of Policy issue		July 2024		
Review Date and Frequency (standard review frequency is 3 yearly unless otherwise indicated)		June 2027 (3 yearly) or if changes to National Terms and Conditions		
<p>Training and Dissemination: Through Trust brief. Managers to ensure that relevant members of staff are aware of the contents of this policy.</p>				
<p>To be read in conjunction with: See Section 10.0 References</p>				
<p>Initial Equality Impact Assessment (all policies): Completed Yes Full Equality Impact assessment (as required): Completed NA If you require this document in an alternative format e.g., larger print please contact Policy Administrator 8904</p>				
Monitoring arrangements and Committee		See section 9.0 Audit		
<p>Document summary/key issues covered. The purpose of this policy document is to set out the Trust's policy on the reimbursement of expenses incurred by staff when on Trust business away from their normal place of work.</p> <p>The expenses covered by this policy are:</p> <ul style="list-style-type: none"> • Travel Expenses for official journeys (mileage, public transport, taxi fares); • Subsistence Allowances; • Training/Study Leave Expenses; • Telephone Expenses. 				

<p>Key words for intranet searching purposes</p>	<p>Expenses Travel Subsistence Telephones</p>
<p>High Risk Policy? Definition:</p> <ul style="list-style-type: none"> • Contains information in the public domain that may present additional risk to the public e.g. contains detailed images of means of strangulation. • References to individually identifiable cases. 	<p>No</p>
<ul style="list-style-type: none"> • References to commercially sensitive or confidential systems. <p>If a policy is considered to be high risk it will be the responsibility of the author and director sponsor to ensure it is redacted to the requestee.</p>	

Attachment 1 - Guidance Notes for Managers on the Authorising of Expense Claims

- 1 It is manager's responsibility to ensure that claim submitted on the electronic expenses system has been approved appropriately in accordance with this policy.

Authorising managers need to ensure the claim is valid and they are satisfied that any mileage claimed is reasonable for the journey undertaken. The authorising manager may face disciplinary action, in line with the Trust's Disciplinary Policy, if they are deemed to have been negligent (having made insufficient checks) when authorising expense claims.
- 2 The Expenses Department will review and check expenses, however if there are errors or omissions either the expenses department or the electronic expense system will reject the claim and reimbursement may be delayed.
- 3 The authorising manager should familiarise themselves with the Expenses Policy, to ensure adherence.
- 4 If claimants are asking for reimbursement of mileage or telephone rental they need to be registered as car or telephone users. Authorising managers need to approve in the electronic expenses system for registration as a user and it is the authorising manager's responsibility to check that car users hold:
 - a Full driving licence - For the automated checks, it is assumed that the driving licence has been issued by the DVLA, the national insurance number and home postcode held in ESR are correct, and that the driving licence number has been entered correctly. For international and EU driving licences the driving licence will be entered manually, and a scanned copy uploaded to the electronic expenses system. In these instances, the authorizing manager is required to check and approve the driving licence.
 - b MOT certificate (where applicable) - the authorising manager will need to see the MOT certificate every year
 - c Appropriate insurance cover including business use by seeing and retaining a copy of their cover note - the authorising manager will need to approve the insurance document on an annual basis and must ensure the vehicle details match those on the insurance document. If business use is not on the insurance cover, then an individual is unable to claim business mileage.

- d Refer and ensure adherence to [HS33 Driving for Work - All Vehicles \(xrwh.nhs.uk\)](https://www.xrwh.nhs.uk/HS33-Driving-for-Work-All-Vehicles)

The employer is responsible for ensuring vehicles used for company business are roadworthy, adequately insured for business use and that the employee has a valid driving licence. An administrative paper trail is required to prove such checks have been carried out, plus evidence of appropriate policies. Hence the checks above are very important.
- 5 Ensure that all “other expenses” are supported by receipts. Expenditure without receipt(s) are unlikely to be reimbursed.
- 6 In order, for claims to be reimbursed promptly by the Expenses Department, claims need to be authorised by the 5th working day of the month (except for December where deadline is 1st working day of the month). Payment will then be made in the month.
- 7 The Expenses Department will be happy to assist you with any queries that you may have. The Expenses Department can be contacted on rwh-tr.rwt.expenses@nhs.net
- 8 E-Expenses approval guide is available on the Intranet: [EASY - Expense System \(xrwh.nhs.uk\)](https://www.xrwh.nhs.uk/EASY-Expense-System)

Attachment 2 - Guidance notes for claimants on the completion of Expense Claims

1. Employees should familiarise themselves with the Expenses Policy and the relevant user guides for the electronic expenses system which are available on the intranet: [EASY - Expense System \(xrwh.nhs.uk\)](http://xrwh.nhs.uk)
2. The employee has a responsibility to ensure that expenses are justified and input correctly on E-Expenses before they are submitted to authorising manager (who is an Authorised Signatory). Expense claims should be entered against the date that the expense itself was incurred, which is often not the date of the transaction (the date of the hotel stay, not the date it was booked, for example).
3. It is essential that when an employee is using their vehicles to commute to work and in the performance of their duties, employees must
 - a. Possess a valid driving licence;
 - b. Possess a MOT certificate (where applicable) which will be checked automatically on the e-expense system via a live DVLA interface
 - c. Possess appropriate motor insurance to cover not only commuting to work, but also for any additional miles undertaken in the performance of the duties of employment, i.e. business miles. It is the responsibility of the employee to check with their insurance company to ensure that they have the appropriate level of insurance, not only for commuting to work (to and from home and normal place of work) but also for business miles. If the Employee uses their car for work (and not just commuting) it is likely that they will need additional insurance cover for business miles. Failure to have appropriate motor insurance cover could result in any insurance claim that the employee makes being rejected.
 - d. Confirm that he or she is fit to drive.
 - e. Drive safely and obeys the relevant laws e.g. speed limits.
 - f. Refer and adherence to [HS33 Driving for Work - All Vehicles \(xrwh.nhs.uk\)](http://xrwh.nhs.uk)The employee must inform the employer if there is a change in their status.
4. If submitting a claim for reimbursement of mileage the employee must enter their vehicle details and submit relevant documents on the electronic expenses system. Some of these documents are automatically checked with DVLA and others must be authorised by authorising manager who will also be required to check:
 - a. copy of insurance cover note which should show covered for business use.
 - b. Valid driving licence if international or EU licence.

These documents should be completed for every change of car and also every 12 months documents will require re-uploading or re-validating and checked by the authorising manager.

It is highly recommended that when using their vehicles to commute to work and in the performances of their duties employees possess:

- i. Membership of a roadside recovery organisation or the resource to arrange for appropriate recovery if and when required
 - ii. Ensure their vehicle is serviced, roadworthy and has had routine maintenance carried out.
5. If submitting a claim for reimbursement of telephone rental the employee must submit an 'Authorised Telephone User' form. This form must be authorised by authorising manager and sent to the Expenses Department.
 6. All expense claims must be completed on electronic expenses system, must be completed as instructed, if the claim is not completed correctly, it will not be accepted by the electronic expenses system or approved by the authorising manager and will not be accepted by the expenses department.
 7. Claim forms must be completed promptly at the end of each month since only those claims submitted and approved in the electronic expenses system by the 5th working day (1st working day in December) of the following month are guaranteed to be paid that month. Employees must submit claims every month that they incur expenses and have three months to claim. Expense claims are paid a month in arrears, regardless of the authorisation date i.e. course fees for a course done on 2nd January will be reimbursed in February, even if approved by the fifth working day of January.
 8. E-Expenses will not allow any expense over three months old. In exceptional circumstances claims for expenses over three months old the employee can make a case to the Director / Head of Service to allow a claim to be submitted outside of these timescales. If approved, the Director /Head of Service should contact the Employee Services Department, who will unlock the employee's account on the electronic expenses system to enable them to make a claim outside of the normal three months. The claim must be submitted by the employee and authorised by the manager within five working days of the Director/Head of Service approval.
 9. All miscellaneous expenses claimed must be evidenced by receipts and must be in line with expenses policy.
 10. All claims must be approved by an authorising manager.
 11. Employee's Budget Holder / Line Manager should know exactly what and how much are entitled to claim and is responsible for authorising and submitting your claim to the expenses department.
 12. E-Expenses approval guide is available on the intranet along with all guidance on how to submit a claim.

13. The Expenses Department will be happy to assist you with any queries that you may have. The Expenses Department can be contacted at rwht.expenses@nhs.net. However, always speak to your Line Manager first as they should be able to answer many of your questions.

Attachment 3 - Travel Expenses on Official Journeys

The principle for reimbursement of an official journey is based upon the rules below:

- The Trust and the employee will agree the most suitable means of transport for routine journeys which employees have to make in the performance of their duties. If a particular journey is unusual, in terms of distance or purpose, the mode of travel will be agreed between the Trust and the employee before it starts.

Staff are entitled to receive re-imbusement for the cost of travelling incurred on Trust business either in the form of a mileage allowance where they have used their own vehicle or payment for costs incurred where public transport has been used. The cost of travelling between an employee’s home and normal place of employment is not an expense incurred “in the performance” of the duties of employment. The cost of the travel merely puts an employee in a position to perform the duties and is not incurred in actually doing the job.

- Employees shall be reimbursed for miles travelled in the performance of their duties, which are in excess of the home to agreed work base return journey. Until this journey distance has been completed no business miles can be reimbursed. Please note that should an agile worker return home to “touch down” at any point during the day, only one home to agreed designated base will be deducted from their mileage claim each day.
- Normally the eligible miles for reimbursement are those travelled from the agreed work/designated base and back. The agreed work/designated base is determined (and identified within electronic expenses system), as where the employee predominantly carries out their work.
- When the journey being reimbursed starts at a location other than the agreed work/designated base, for example home, the mileage eligible for reimbursement will be as set out in table 1 below.
- Employees will be reimbursed for the shortest route. If an employee decides to take an alternate route which is quicker, the Trust may reimburse if an appropriate reason for taking the longer route is provided.

Table 1 – Eligible Mileage – Example

In this example the distance from the employee’s home to the agreed base is 15 miles.

Journey (Outward)	Distance	Eligible Business Mileage
Home to Base	15 miles	None
Home to First Visit	Less than 15 miles	Eligible business mileage starts after 15 miles have been travelled
Home to First Visit	More than 15 miles	Eligible business mileage starts after 15 miles have been travelled
Journey (Return)	Distance	Eligible Business Mileage
Last Visit to Base	Eligible business mileage ends at base	
Last Visit to Home	Less than 15 miles	Eligible business mileage ends 15 miles from home
Last Visit to Home	More than 15 miles	Eligible business mileage ends 15 miles from home

This policy will apply to all grades of medical staff employed by the Trust with the exception that entitlements not specified in this policy will be applied in accordance with their respective terms and conditions of service.

- I. Where a staff member is required to attend the normal location outside the agreed working hours (overtime, call-out or recall to base), then the mileage from home to the location of work can be claimed. All mileage claimed for emergency duty home to base will be subjected to appropriate Income Tax and National Insurance. Payment is at the rates set out in the claimants' terms and conditions of employment.

1.0 Mileage Allowances

- 1.1 All staff that claim, or are likely to claim, expenses in the form of mileage allowance must be registered as authorised vehicle users and within the electronic expenses system have authorised valid documents.

The mileage rates payable are shown in HR 25 Appendix 1 and are based on the engine size of the vehicle.

2.0 Public Transport

Where an employee makes a journey by public transport on official Trust business the employee is entitled to be reimbursed the cost of the journey on submission of an expense claim accompanied by supporting tickets.

If the journey starts from the employee's home direct to the place visited and / or the employee returns direct to home, the employee will be reimbursed for the lesser of the actual cost of the journey or the cost of travelling from their base to the place visited.

If an employee is travelling by rail, only the cost of a standard open return ticket or a day saver ticket will be payable. Where possible, rail tickets should be obtained through the General Office, New Cross Hospital or, if not, the tickets should be purchased by the employee in advance. Sufficient notice must be given to allow time for travel tickets to be generated and collected by the relevant person. Application forms for this service can be obtained from the General Office and require authorisation from Divisional Managers and / or budget holders.

For any Rail tickets purchased personally this should be agreed in advance with their Budget Holder. Reimbursement will be made on production of a valid receipt but only at second class rate. If the employee wishes to travel first class they must take responsibility for the additional cost themselves. Best prices must be sought and employee maybe asked to evidence this.

London Underground/Tube – Employees using this service for business use should retain the receipt and claim reimbursement through expenses. It is however recognised that in some stations the tickets are retained by the platform machinery. In these circumstances reimbursement will be made provided the employee makes a statement to that effect, which is signed by Budget Manager and scanned as a replacement receipt. In all other cases no payment will be made without an original receipt. Where pre-paid systems (such as Oyster) and contactless payments, are used the authorizing manager can satisfy themselves that the correct fare is being claimed by checking on the London Underground web-site <https://tfl.gov.uk/> and checking the ticket section.

3.0 Reserve Rate of Reimbursement (previously known as Public Transport Rate)

A reserve rate of reimbursement will apply to employees using their own vehicles for business purposes in the following situations:

- 1) If an employee unreasonably declines the employers' offer of a lease vehicle. See Section 17.17 of the NHS Terms and Conditions of Service Handbook for further information.
- 2) When employees are required to return to work (see Section 5 for further information) or work overtime in line with Section 3 of NHS Terms and Conditions of Service Handbook on any day, and incur additional travel to work expenses on that day. This provision will apply if the employee chooses to be paid for the extra hours or takes time off in lieu. This normally applies to staff who are called back into work when on-call. The journey into agreed/designated work based will be paid at reserve rate, but should the individual be required to travel to other sites, once they have reached their base, this mileage will be reimbursed as business mileage.
- 3) When a claim for excess mileage is made in situations where there is a compulsory change of base, either permanent or temporary, resulting in extra daily travelling expenses.
- 4) If an employee uses his or her own vehicle when suitable public transport is available and appropriate in the circumstances, subject to a maximum of the public transport costs which would have been incurred.

4.0 Passenger Mileage

With the exception of lease car/salary sacrifice lease car users, this allowance will be paid to drivers where other employees are conveyed in their vehicle on the business of the Trust. Staff are encouraged to consider the possibility of sharing a vehicle on official business, where such a measure is practical. This payment is not payable to members of staff transporting patients or carers in their own vehicles.

5.0 Emergency Call-Out

Below the criteria is laid down by HMRC for the tax free reimbursement of home-to- work mileage. All three of the following criteria must be met in order to qualify for tax free reimbursement of home to work mileage when carrying out emergency call out working:

- Advice on the handling of the emergency is given on receipt of the telephone call-out. Records should be kept by the department of the nature of the advice given, and the consequences of this advice being acted upon.
- Responsibility of those aspects of the emergency appropriate to the employee's duties is accepted by the employee from the time the phone call is received.
- The employee has a continuing responsibility for the emergency whilst

travelling, if delayed the employee must make any necessary arrangements to deal with the emergency whilst delayed.

If all three of the above points are satisfied, the 'emergency call-out mileage' expenses will be paid by the Trust without deduction of tax. The department should however, be able to demonstrate, by the way of records kept, to HMRC if requested to do so, that these conditions have been satisfied.

When making a claim for 'emergency call-out mileage' payments, they must clearly be identified on the claim.

6.0 Temporary transfer

This section also applies to staff covered by Medical and Dental Terms and Conditions of Service.

Employees who carry out temporary duties at a place other than their permanent place of employment, and who travel daily to their temporary headquarters whilst continuing to live near their permanent headquarters, may be reimbursed their excess traveling expenses in accordance with locally determined provisions for expenses which will be paid at reserve rate. If the temporary charge continues after the specified duration, the allowance becomes taxable.

HMRC determine what is regarded as a temporary workplace:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/782253/490_Employee_travel_-_a_tax_and_NICs_guide_for_employers.pdf

7.0 Excess Daily Travel Allowance – Permanent change of base

Should be paid at the reserve rate and is subject to Tax and National Insurance. It continues for a maximum of four years from the date of moving Headquarters/Base and only ceases earlier if the new job has been applied for at a new site; or the allowance can be reduced if the claimant moves house nearer the site. The allowance cannot be increased.

Employees who are required to change their normal base as a result of organisational change may be reimbursed for the whole of their extra daily traveling expenses for a period of 4 years from the date of transfer to the new normal base.

The excess shall be calculated on the basis of bus fares or second class rail fares or, if the employee travels by a private vehicle, on the basis of the reserve rate of reimbursement mileage rate. A claim form for excess daily travel allowance should be submitted within 3 months of transfer. Claims thereafter should be submitted on a monthly basis.

8.0 Taxi Fares

Taxi fares and any reasonable tips shall be payable only in cases of urgency or where an adequate public transport alternative is not available. Where an adequate public transport alternative is available the employee is only entitled to claim the amount they would have paid had they travelled by public transport.

These expenses are not subject to tax (subject to a receipt being provided) and national insurance.

9.0 Car Parking and Tolls

Employees who necessarily incur charges in the performance of their duties, in relation to parking, garage costs, tolls or ferries shall be refunded these expenses on production of receipts, whenever these are available. Charges for overnight garaging or car parking however shall not be reimbursed unless the employee is entitled to night subsistence. This does not include reimbursement of parking charges incurred as a result of attendance at the employee's normal place of work.

The Trust **will not reimburse** any parking fines or Road Traffic Offence tickets (ie speeding tickets, use of mobile phone whilst driving fine etc).

HMRC regulations require receipts to be produced for reimbursement of parking expenses etc to be non-taxable. However, any claims submitted and approved without the relevant receipts will be submit to tax.

10.0 Spouse/Partners Travel

The Trust will not meet the cost relating to the spouse/partner of an employee who accompanies the employee on a business trip.

11.0 Pedal Cycles

In the light of the Trust's Sustainability Plan the Trust would encourage the use of public transport and pedal cycles. Reimbursement for employees using pedal cycles for official journeys will be paid at an agreed rate as laid out in the NHS Terms and Conditions of Service Handbook. Staff must ensure that they have appropriate cycle insurance that includes public liability insurance. Managers are responsible for checking and recording this annually in the same way as motor insurance.

12.0 Plane, Boat/Ferry, Rail or other forms of overseas Travel

Travel outside of the UK is not usually paid for by the Trust. The only exception to this would be where external funding (commercial/non-NHS) is received to directly cover these travel costs, or where it is considered to be in the best interests of the service and the best use of Trust resources. Prior approval for plane, boat/ferry, train or other types of overseas travel, (other than for approved study leave where external commercial/non NHS funding is received), must be obtained from the Chief Financial Officer (CFO). Plane, boat/ferry, rail and other forms of overseas travel will be reimbursed at Economy Class. Extra charges e.g. extra leg room, excess baggage or upgrades will not be reimbursed by the Trust. Tickets should be booked through General Office or Procurement using the standard requisition process.

No domestic flights will be reimbursed.

13.0 Training

NHS Terms and Conditions of Service Handbook (Section 17) states that additional travel costs incurred when attending courses, conferences or events at the employer's instigation will be reimbursed at the business mileage rate when the employer agrees that travel costs should be reimbursed.

Subject to the prior agreement of the employer, travel costs incurred when staff attend training courses or conferences and events, in circumstances when the attendance is not required by the employer, will be reimbursed at the reserve rate.

14.0 Transporting equipment

Employees who use their vehicles in the performance of their duties may be required to take equipment with them. The Trust has a duty of care under the Health and Safety at Work Act 1974 and related legislation, to ensure that this does not cause a risk to the health and safety of the employee. Employees should not be allowed to carry equipment which is heavy or bulky unless a risk assessment has been carried out beforehand. A copy of the completed assessment should be submitted to the Workforce Information Team, who will record this in Easy, which will allow staff to claim for transporting equipment as specified below.

When, and after the necessary assessment, has demonstrated it is safe to carry equipment, an allowance shall be paid for all eligible miles for which the equipment is carried, provided that either:

- The equipment exceeds a weight which could reasonably be carried by hand;
- The equipment cannot be carried in the boot of the car and is so bulky as to reduce the seating capacity of the vehicle.

15.0 Other

All expenses must be wholly, exclusively and necessarily incurred in the performance of duties.

16.0 Provisions for Consultant Medical Staff

16.1 Emergency Visits

Consultants called out in an emergency shall be entitled to mileage allowance in respect of any journey they are required to undertake including the distance between their home and principal place of work.

16.2 Home to Principal Place of Work: Consultant

Official journeys beginning at home

Mileage allowance will be paid for official journeys on behalf of the Trust where consultants travel by private car between their home or places other than their principal hospital, subject to a maximum of the distance between the consultant's principal hospital and the place visited, plus ten miles, for each single journey (twenty miles for a return journey).

Subsequent official journeys

In addition, consultants may claim mileage allowance for one return journey daily between their home or their principal hospital, up to a maximum of ten miles in each direction, on days when they subsequently use their car for an official journey.

16.3 Liability to make emergency visits

Consultants with commitments under the same contract to visit more than one place of work which includes a liability to make emergency visits to subsidiary hospital or other institutions, or a consultant with a liability to make emergency home visits, may, if the Trust decides that their liability is extensive as to make it desirable that their car should always be available at their principal hospital, claim mileage allowance for normal daily journeys between their home and principal place of work up to a maximum of ten miles in each direction.

16.4 Scattered hospitals

Where, in exceptional circumstances, consultants are required by the Trust, as a condition of their contract, to live within a specified area from their principal place of work in order to provide adequate emergency cover to a group of widely scattered hospitals or other institutions, mileage allowance at the approved rate shall be paid for the whole of the journey between their home and their principal place of work.

16.5 Part-time consultants

In the case of part-time consultants journeys between their place of residence and any place of work where they are employed, other than their principal place of work, shall be regarded as a journey in the service of the Trust, provided that no expenses shall be allowed for any such journey or part of such journey which would have been undertaken by the consultant, irrespective of their duties for the employer.

Where a part-time consultant travels between their place of residence and their principal place of work before and / or after an official journey, expenses shall be payable for the whole distance, provided that, for journeys to and from their principal place of work, no expenses shall be paid for any distance exceeding ten miles each way, unless the circumstances warrant exceptional treatment.

16.6 Regular Users Allowance

Allowances at regular user rates shall be paid to consultants who:

16.6.1 are classified by the Trust as regular or essential users and choose not, or are unable to avail themselves of a Leased car; or

16.6.2 are new appointees to whom the employing authority has deemed it uneconomic, or is unable, to offer Leased care; and

16.6.3 are required by their employing authority to use their own car on NHS business

and, in so doing either;

- travel an average of more than 3,500 miles a year; or
- travel an average of at least 1,250 miles a year
- necessarily use their car on an average of three days a week; or
- spend an average of at least 50% of their time on such travel, including the duties performed during the visits; or
- are consultants who are classified as essential users.

16.7 Essential Users (Consultants)

Essential users are consultants who:

- i. travel on average at least 1,250 miles (other than normal travel between their home and their principal place of work) each year; and
- ii. either have
 - a. ultimate clinical responsibility; or
 - b. on-call responsibility normally controlled by a rota system, for the diagnosis and treatment of patients in hospital with emergency conditions which require them to be immediately available for recall; and are expected to be recalled to hospital in emergency at an average rate (taken over the year, but excluding period of leave) of twice or more during a working week; or
 - c. whose duties require them to pay frequent visits to places away from their principal place of work (e.g. to clinics, schools, residential establishments and other places, for instance, in connection with the control of infectious diseases and food poisoning); or
 - d. who are liable to be called out in an emergency in connection with statutory duties relating to the control of communicable disease and food poisoning or the compulsory removal to suitable premises of persons in need of care and attention.

16.8 Change in Circumstances

If there is a change in a consultant's duties, or if the official mileage falls below that on which a regular or essential user classification was based and which is likely to continue, the application to the consultant for the regular user agreement should be reconsidered. Any decrease in the annual official mileage or the frequency of travel, etc which is attributable to circumstances such as prolonged sick leave or the temporary closure of one place of duty should be ignored for this purpose.

16.9 Non-Classification as Regular User

Where the Trust does not consider that a practitioner should be classified as a regular or essential user, and if this gives rise to any serious difficulty, the consultant shall have recourse to local grievance procedures.

Attachment 4 - Subsistence Allowances

1.0 Subsistence Allowances

1.1 The purpose of subsistence allowances is to reimburse staff with the necessary cost of meals and accommodation arising because of official duties away from home. Business expenses that may arise, such as the cost of telephone calls, may be reimbursed with certificated proof of expenditure. The Trust will not reimburse the cost of any alcoholic beverages submitted as part of a meal receipt. Reimbursement of expenses actually incurred will be made on the production of valid itemized receipts and a completed claim on the electronic expenses system.

1.2 The value of the allowances are attached at HR 25 Appendix 1. Those normally available are:

- Night subsistence
- Short term stays in commercial accommodation

1.3 When an employee stays overnight in a hotel or other commercial accommodation with the agreement of the budget holder the overnight costs will be reimbursed as follows:

- The actual, receipted cost of bed and breakfast up to a normal maximum limit as shown in [HR 25 Appendix 1](#).
- A meals allowance to cover the cost of a main evening meal and one other day time meal (e.g. to cover a 24-hour period) up to a normal maximum limit as shown in HR 25 Appendix 1. This should not be claimed where the meals are provided free of charge as part of the business/training event. An incidental expenses allowance will be payable of the amount shown in HR 25 Appendix 1. Payments of the incidental expenses allowance is subject to tax and national insurance through payroll.
- In exceptional cases, where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not within the employees' control or cheaper hotels were fully booked), additional assistance may be given at the discretion of the budget holder.

20 Short Term Overnight Stays in Non-Commercial Accommodation

- Where an employee stays for short overnight periods with friends, relatives or other non-commercial accommodation a flat rate amount is payable including an amount for meals. The level of the allowance is shown in HR25 Appendix 1. No receipts will be required.
- Employees staying in accommodation provided by the Trust, or another organisation shall be entitled to an allowance to cover meals which are not provided free of charge. This allowance can be up to the meal allowance specified under HR 25 Appendix 1.
- Where accommodation and meals are provided without charge to employees (e.g. on a residential training course) an incidental expenses allowance will be payable of the amount shown in HR25 Appendix 1. Payments of the incidental expenses allowance are subject to tax and national insurance through payroll.

30 Long Term Overnight Stay

- The first thirty nights' stay in the same location are reimbursed at the appropriate rates applicable for short overnight stays detailed at 2 above.
- After the first thirty nights', the entitlement to night subsistence will be reduced to a lower rate which will not include the cost of meals. Anyone staying for long periods in non-commercial accommodation will continue to be entitled to the rates detailed in 3 above.

4.0 Day Meals Subsistence

- 4.1** A meal allowance is payable only when an employee is absent from home on Trust business and is more than five miles from the normal place of work by the shortest practicable route. Day meals subsistence allowance is not paid where meals are provided free of charge at the temporary place of work and is payable only when the employee spends more on a meal / meal than would have been spent at the normal place of work.

There are two-day meal allowances as follows:

- Lunch allowance is applicable when an employee is away from the normal place of work for more than five hours including the lunchtime period of 12noon to 2pm.
- Evening meal allowance – applicable when an employee is

away from the normal place of work for more than ten hours and is unable to return to the normal place of work or home before 7pm.

Staff may be eligible for both lunch and evening meal allowance where applicable. The rates of allowances are set out in HR25 Appendix 1.

5.0 Late Night Duties Allowance

Where staff are required to work late at night in addition to their normal daytime working hours, they may be paid an evening meal allowance. It is the responsibility of the budget manager to determine when a late-night duties allowance will be payable. All payments of late-night duties allowance will be subject to tax and national insurance.

6.0 Other

All claims must be submitted within three months using the electronic expenses system, obtaining the necessary electronic approvals as laid out in the electronic expenses system guidance.

Information from claims submitted may be passed to the Trust's Local Counter Fraud Specialist for the purposes of the prevention, detection, investigation and prosecution of fraud. Knowingly providing false information when making a claim for expenses may result in disciplinary action, criminal prosecution and/ or civil recovery proceeding.

Attachment 5 – Training and Study Leave Expenses

1.0 Training Expenses

Where non-medical staff undertake any form of training, specific prior approval should be obtained before the course commences in line with the Trust's policy on Study Leave (see the [HR18 Study Leave Policy](#)) which is available on the Trust's Intranet site.

20 Training includes the following:

- External training courses relevant to a member of staff's duties;
- Conferences relevant to a member of staff's duties;
- Study for professional qualification through day release, block release or distance learning;
- Examination costs (junior doctors are not reimbursed expenses in relation to examination fees – refer to Deanery guidance);
- Other costs (e.g. travelling, parking etc).

When completing the relevant Study Leave Application Form and obtaining approval the level of financial assistance to be given by the Trust and the estimated cost including expenses will also be approved. Any expense claim relating to the training will be paid in accordance with the approval given. A study leave approval number will be issued by Education and Training Department for all study leave applications that are approved and this number must be quoted on any expense claim relating to the training.

Travel and subsistence costs will be paid in accordance with normal Trust rules and any receipts (including public transport tickets) should be submitted along with the expense claim. The level of funding available is contained with the [Trust's Study Leave Policy \(HR18\)](#).

Claims must be submitted on electronic expense system.

Where Junior Medical Staff attend courses approval must be obtained from the Post Graduate Clinical Tutor via Education and Training Department as well as from the staff member's immediate manager. The level of funding for Junior Medical staff study leave is determined by the Postgraduate Clinical Tutor.

Courses and conferences for Senior Medical Staff (Consultants and specialty and associate specialist (SAS) doctors) need to be approved in terms of dates by Directorate and / or Divisional Managers and in terms of level of expenses by Medical Personnel in Human Resources.

3.0 Other

E-Expenses will not allow any expense over three months old. In exceptional circumstances claims for expenses over three months old require mitigating circumstances to be agreed by a Director/Head of Service.

Attachment 6 – Telephone Expenses

1. Where the Trust considers that it is essential that a member of staff should be on call outside normal working hours and be contactable at their home and the telephone is the only practicable method of communication the employee will normally be issued with a Trust mobile phone. If the employee forms part of a Departmental on-call rota, a Trust mobile phone should be available and handed between employees on the rota. If a Trust mobile phone is available no reimbursement of home telephone costs will be made and any private calls made on the Trust mobile phone will be re-charged to the employee. Where a Trust mobile phone is not available the employee may be registered as an approved telephone user.
2. Re-imbusement of telephone line and equipment rental will be made including VAT at the basic BT land line rate and is taxable through the payroll. Cost of outgoing business calls will also be reimbursed. The Trust will not meet the cost of Broadband or other non-basic packages available through the telecommunication industry.
3. Where there is private use of a Trust mobile phone a benefit in kind arises which is subject to tax and will be collected through an adjustment to the employee's tax code and this benefit in kind needs to be included on any self-assessment Tax Return.
4. When claiming re-imbusement of telephone expenses the claim must always be accompanied by the original receipted telephone account with an itemised list of calls attached with the business calls claimed for being highlighted.
5. Claims for telephone expenses should be made on the electronic expenses system.
6. The reimbursement will be no more than £19.99 per month, this is subject to PAYE.
7. This is a non-contractual right and the Trust reserves the right to remove this payment.

Appendix 1 - Subsistence Allowances

Agenda for Change Staff:

Subsistence rates for NHS Employees are paid as set out in the NHS Terms and Conditions Handbook.

Please refer to Section 18 for the current rate of reimbursement in the NHS Terms & Conditions of Service Handbook or visit: [NHS Terms and Conditions of Service Handbook | NHS Employers](#)

Rates at the time of publishing this policy are:

Schedule of recommended allowances

Night allowances: first 30 nights	Actual receipted cost of bed and breakfast up to a maximum of £75 (subject to the provisions of paragraph 18.3 if this is exceeded for genuine business reasons).
Meals allowance	Per 24 hour period: £20.00
Night allowances in non-commercial accommodation	Per 24 hour period: £25.00
Night allowances: after first 30 nights	Maximum amount payable: £35.00
Day meals subsistence allowances	Lunch allowance (more than five hours away from base, including the lunchtime period between 12:00 pm to 2:00 pm) £5.00 Evening meal allowance (more than ten hours away from base and return after 7:00 pm) £15.00
Incidental expenses allowance (this allowance is subject to a tax liability)	Per 24 hour period: £4.20
Late night duties allowance (this allowance is subject to a tax liability)	Per 24 hour period: £3.25

Medical and Dental Staff:

Medical and Dental staff and Doctors in Training should refer to their terms and conditions/policies.

The latest terms and conditions/policies can be found:

<https://www.nhsemployers.org/pay-pensions-and-reward/medical-staff/pay-circulars>

Note – the rates below are not relevant for practitioners employed on the 2016 contract. These practitioners are reimbursed at the rates set out in Section 17 of the NHS Terms and Conditions of Service Handbook.

Schedule of recommended allowances

Night allowances: first 30 nights	Actual receipted cost of bed and breakfast up to a maximum of £75 (subject to the provisions of paragraph 18.3 if this is exceeded for genuine business reasons).
Meals allowance	Per 24 hour period: £20.00
Night allowances in non-commercial accommodation	Per 24 hour period: £25.00
Night allowances: after first 30 nights	Maximum amount payable: £35.00
Day meals subsistence allowances	Lunch allowance (more than five hours away from base, including the lunchtime period between 12:00 pm to 2:00 pm) £5.00 Evening meal allowance (more than ten hours away from base and return after 7:00 pm) £15.00
Incidental expenses allowance (this allowance is subject to a tax liability)	Per 24 hour period: £4.20
Late night duties allowance (this allowance is subject to a tax liability)	Per 24 hour period: £3.25

Appendix 2 - Mileage Allowances

Agenda for Change Staff:

Mileage rates for NHS Employees are paid as set out in the NHS Terms and Conditions Handbook.

Please refer to Section 17, Table 7 for the current rate of reimbursement in the NHS Terms & Conditions of Service Handbook or visit:

<https://www.nhsemployers.org/tchandbook/part-3-terms-and-conditions-of-service/section-17-reimbursement-of-travel-costs>

Rates at the time of publishing this policy are:

Type of vehicle/allowance	Annual mileage up to 3,500 miles (standard rate)	Annual mileage over 3,500 miles (standard rate)	All eligible miles travelled (see paragraph 17.15 and Table 8)
Car (all types of fuel)	59 pence per mile	24 pence per mile	
Motor cycle			30 pence per mile
Pedal cycle			20 pence per mile
Passenger allowance			5 pence per mile
Reserve rate (Public transport rate)			30 pence per mile
Carrying heavy or bulky equipment			3 pence per mile

*Passenger allowance is not payable to employees with Salary Sacrifice vehicles

Medical and Dental Staff:

Medical and Dental staff and Doctors in Training should refer to their terms and conditions/policies.

These will be set out in the Consultant Contract for Consultant Staff (Section 21) and Annex A in the Consultant 2003 terms and conditions or section 4 of this policy for doctors in training. <https://www.nhsemployers.org/-/media/Employers/Documents/Pay-and-reward/Pay-and-Conditions-Circular-MD-22019.pdf>

Note – the rates below are not relevant for practitioners employed on the 2016 contract. These practitioners are reimbursed at the rates set out in Section 17 of the NHS Terms and Conditions of Service Handbook.