

TRUST POLICY FOR EXPENSES

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	1.3		Pay & Pensions Manager	Amended to reflect national changes and local review of accommodation expenses
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	2	Nov 16	Workforce Systems Manager	Amended to incorporate the EASY Expenses electronic claim system
	3	Nov 20	Deputy Workforce Systems Manager	Harmonisation of legacy policies
Intended Recipients: This policy applies to all employees of the Trust, including Medical and Dental colleagues. It does not, however, apply to agency workers.				
Training and Dissemination: Policy is launched and available through the Trust Intranet Site				
To be read in conjunction with: Health and Safety – Driving at Work				
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EXPENSES POLICY

1. Introduction

This policy applies to all employees who claim expenses and is based on the principle that employees will be reimbursed for reasonable, justifiable expenses incurred when performing official duties on behalf of the Trust.

2. Purpose and Outcomes

This policy provides guidance for all employees on the process of what, how, and when expenses can be claimed.

The policy outlines the Trust's duties and responsibilities as an employer in order to meet current legislation. It also outlines colleague responsibilities in submitting a claim for expenses under this policy.

This policy will be reviewed on a regular basis to ensure the Trust continues to meet legal requirements. The Trust will review the appendices relating to eligible expense rates periodically.

3. Definitions Used

3.1 Business Mileage

All mileage undertaken for Trust purposes except:

a) Home to work and return journey during the normal working week (unless called out from home).

b) Home to business destination where the distance is less than or equal to the normal home to workplace distance.

3.2. Official Car User

Any employee required to use their car for Trust business. See Appendix 4 for Application Form

3.3. EASY Expenses System

This is the electronic Travel & Expenses application (implemented 1st August 2016) which allows colleagues to enter travel & expense claims online.

4. Key Responsibilities/Duties

4.1 Employees

Our employees should read and understand this policy before submitting a claim ensuring all associated and requested paperwork is authorised by your manager. Claims should be submitted to Pay Services on a monthly basis. Any claims, other than in exceptional circumstances, received by Pay Services later than 3 months after the end of the pay period incurred, will not be paid.

All expense claims regardless of the source of funding must be submitted according to this policy.

You must provide evidence of current insurance, valid MOT and driver's licence as and when requested.

4.2 Authorising Managers

Our authorising Managers will scrutinise all claims, only approving via the EASY Expenses system, or signing to authorise paper claims if they are confident the expense was incurred on Trust business and complies with the Trust Policy.

4.3 Pay Services

Pay Services will ensure that the principles in the policy are applied to ALL claims, maintaining accurate records of all claims and associated paperwork and will periodically audit for governance purposes.

The Pay and Pensions Manager has responsibility for ensuring that appropriate systems are in place to monitor and assure compliance with policy and legislation.

4.4. Director of People and Organisational Development

The Director of People and Organisational Development has responsibility for ensuring implementation and monitoring of the HR Policies and Procedures. This work is maintained by the Trust Joint Partnership Forum and reported to People and Culture Improvement Group.

4.5. Director of Finance and Information

The Director of Finance and Information is responsible for reinforcing this policy. Any inappropriate claims will be escalated accordingly.

4.6. Trust Joint Partnership Forum

Trust Joint Partnership Forum, working with the Joint Local Negotiating Committee is responsible for ensuring this policy is transparent and fair to all and does not impact negatively on the Trust or its employees.

4.7. People & Culture Improvement Group

The People & Culture Improvement Group is responsible for the monitoring of HR Policies and Procedures to ensure that the Trust meets employment legislation, good workforce practice and NHSLA Standards.

5. Expenses Policy in Practice

5.1 Use of Private Cars for Business Purposes

Colleagues who are required to use their own vehicle during the course of their duties must be registered as an 'Official Car User'. To register as an official user, colleagues should complete the "Official Car User Form which can be found on Net-i. This ensures the Trust meets its responsibilities under the Corporate Manslaughter and Corporate Homicide Act 2007. When the form is submitted, colleagues will be required to upload a copy of their driving license, current MOT certificate and certificate of insurance indicating that they are covered to use their vehicle for business purposes, directly into the EASY system.

The Trust will not reimburse any costs associated with amending car insurance as a result of insuring a car for business purposes.

It is the responsibility of colleagues to ensure their Car MOT, Driving License, and insurance policy are current and valid for any future business travel claimed, and where the vehicle is used on official business, full third party insurance including

business use and cover against risk of injury to or death of passengers and damage to property must be maintained.

The expense rate varies depending on the total amount of mileage claimed per financial year. Therefore claims will be pro-rated accordingly.

Toll fees will only be paid in exceptional circumstances; therefore colleagues should avoid using toll roads.

Where car-parking fees are incurred outside of the Trust, these will be reimbursed.

The Trust will not reimburse fines (parking and speeding) incurred by colleagues whilst on Trust Business.

Colleagues employed on NHS Terms and Conditions of Service will be reimbursed subsistence expenses in line with the relevant rates.

Medical and Dental colleagues will be reimbursed in accordance with the Terms and Conditions for NHS Medical and Dental Staff. For doctors and dentists in training, the Trust will follow either the national or regional HEE (Health Education England) Policy and Guidance on Relocation Expenses and Associated Expenses.

Colleagues employed on Trust terms and conditions (i.e. local terms, Executive and Non-Executive Directors) will be reimbursed in accordance with the arrangements for Terms and Conditions of Service.

5.2 Travel Expenses

The Trust is committed towards utilising the most environmentally sustainable options for necessary travel, and wherever possible avoiding the need to make journeys, where it may be possible to use alternative facilities such as video conferencing for meetings.

Colleagues are entitled to claim business mileage when their home to business destination journey is of greater distance than the normal home to place of work.

In accordance with the Medical and Dental national terms and conditions, where a doctor in training employed on a rotational scheme can demonstrate that it is unreasonable to travel to and from work via public transport then the standard mileage rate may be payable for the 'excess' mileage

5.3 On Call Mileage

Colleagues who are called out from home should be aware that it is a HMRC requirement that any mileage claim is taxed. (Unless written confirmation from HMRC stating that such mileage can be tax free can be provided)

Colleagues must ensure that mileage related to on-call is clearly identified separately on their expenses claim.

5.4 Lease Car Scheme

The Lease Car Scheme is operated by an external organisation on behalf of the Trust. Where a colleague is allocated a lease car they will be expected to abide by the full conditions as laid down by the scheme.

As part of the lease car scheme all claims for mileage must be claimed using the EASY Expenses system. As part of the vehicle setup, a copy of the Driving License is required. The Insurance and MOT documents are not required, as these are included as part of the Lease agreement.

All lease cars will be covered by a fully comprehensive insurance policy covering both business and private use. The Trust is required by law to notify HMRC that colleagues have been allocated a lease car. The Trust will make NO contribution toward any income tax liability arising from the provision of a lease car with an element of private use.

If any colleagues have a lease car and take either Maternity Leave or a Career Break they will need to maintain their payments. Details are provided in the Scheme arrangements.

5.5 Passenger rate

With the exception of I pool or hire vehicle users, where other NHS employees are conveyed in the same vehicle on NHS business, an additional allowance per business mile passenger is payable, paid as per the relevant Terms & Conditions. When making a claim for passenger allowance, the names of the passengers should be included in the details box of the claim.

5.6 Rail Travel & Hotel Accommodation

The Trust receives preferential rates for train and accommodation bookings. Colleagues should make every attempt to travel by standard class fares and where applicable secure the lowest hotel rates unless alternative arrangements are authorised in advance and on an exceptional basis by an Executive Director. Each Business Unit has an allocated employee who is trained and able to book both Rail and Accommodation. Colleagues are expected to book through this system as early as possible to ensure the best/lowest rates

Exceptionally, the Trust recognises that there may be occasions when it is cheaper for colleagues to directly book their own travel and accommodation. In this instance the detailed costs must be authorised by the approving line manager and claimed back through expenses in accordance with the agreed rates.

5.7 Air Travel

Prior approval for air travel, other than for approved study leave, must be obtained from the Director of People and Organisational Development (for colleagues under NHS Term and Condition of Service) or the Executive Medical Director (for Medical and Dental colleagues). Air 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.

No foreign travel should be claimed using the on line EASY Expenses System. Prior booking should be used at all times.

5.8 Travel between London Road Community Hospital (LRCH) and Royal Derby Hospital (RDH)

Colleagues will NOT be reimbursed expenses for travel between LRCH and RDH by car without prior agreement from an Executive Director.

Colleagues are encouraged to use the internal bus for travel between the two hospitals. Travel passes will be issued to enable free travel on the internal bus for those parking within the Trust. Colleagues can apply for a Daily Bus Pass. The form to request this can be found on Net-i.

5.9 Subsistence Expenses

Colleagues employed on NHS Terms and Condition of Service terms and conditions will be reimbursed subsistence expenses in line with the relevant rates.

Medical and Dental colleagues will be reimbursed in accordance with the Terms and Conditions for NHS Medical and Dental Staff.

Colleagues employed on Trust terms and conditions (i.e. local terms, Executive and Non-Executive Directors) will be reimbursed in accordance with Terms and Conditions of Service.

Lunch Allowance (more than five hours away from base, including the lunchtime period between 12:00pm to 2:00pm) £5.00 a day's meal allowance is payable only when an employee necessarily spends more on a meal/meals than would have been spent normally. However, this does not apply when visiting Trust/NHS Locations.

All receipts should be scanned or photographed (Using the EASY App) where possible, and attached to the expense claim. Where it isn't possible to attach a receipt in this way, colleagues will need to hand the approving Manager their receipt/s, along with an envelope for them to send the receipt/s through to the Pay Services Team. The envelope will be used to forward the receipts to Pay Services. The envelope **MUST have your ESR Assignment Number written on the front, and you MUST also write on the receipt reference number as shown in your EASY expense claim line, which you will see after submitting your claim.** The Trust reserves the right not to pay costs which are deemed excessive. Where no receipts are provided, no reimbursement will be made.

Expenses will not be paid in advance of expenditure and therefore claims can only be submitted after the expense/event has occurred.

Consultants, Associate Specialties and Staff Grades, accommodation & subsistence costs will be reimbursed in accordance with the Trust Policy for the Administration of Leave Applications for Consultants & Career Grade Doctors.

In recognition of the rising costs of accommodation in London the Trust will reimburse up to a maximum of £100 for the receipted costs of bed and breakfast in London.

Subsistence Expenses for Doctors in Training will be reimbursed in accordance with the East Midlands Local Education & Training Board Study Leave Policy.

5.10 Expenses which are excluded from this Policy

This policy covers travel & subsistence, and some course-related costs

Excluded from this policy are the costs of alcohol, office stationary, cameras, laptops, uniforms. If these are required they should be ordered, claimed and paid for via the appropriate channels within your department. If colleagues need to seek advice prior to any purchases they should contact their manager.

If travel and/or subsistence/ accommodation are booked via Redfern, these expenses are excluded from this policy as the Trust will be directly invoiced for these costs.

5.11 Hospitality on Trust Premises

Hospitality organised or commissioned by the Trust and provided on Trust premises should, in the majority of cases, be arranged through the Trust's hospitality service. Colleagues should make every attempt to support our internal hospitality services. However it is recognised that in a small number of cases external organisations may provide food and drink for meetings/events held on Trust property from external caterers/suppliers. Claims for hospitality should be submitted as per the hospitality guidance, and **MUST NOT** be submitted via the EASY Expenses system.

5.12 Telephone Expenses

Trust Mobile phones are available for those colleagues required to make business calls and therefore the cost of private phone calls will not be reimbursed. If colleagues are required to make business calls from a landline on a regular basis they should contact the Head of Voice Services for advice.

5.13 Expenses Claims

For study leave purposes, Consultants and SAS Doctors should first seek authorisation for reimbursement of study leave expenses from the Medical Workforce Team. The Local Education Training Board will authorise study leave expenses for Doctors in Training via the on-line LETB Curriculum Study Leave system.

For all other purposes, expenses incurred during the normal course of business i.e. mileage, should be authorised in the first instance by your line manager.

All claims should be submitted on a **monthly** basis to Pay Services (please see Pay Services pages on Net-i for monthly cut off dates) using the EASY Expenses system. (Or by using the expense claim forms on Net-i for colleagues working in an area that is excluded from using the EASY Expenses system, as identified on Net-i). Forms should be completed in full and relevant receipts scanned or photographed (using the EASY Phone App) and attached to avoid delay in processing and payment.

Where it is not possible to attach a scanned or photographed receipt, the process detailed at Appendix 1, item 4 should be followed.

Doctors in Training must submit their study leave expenses claim forms within 3 months to the Postgraduate Office, Medical Education, using the expenses form provided by the Postgraduate Office.

Claims relating to more than 3 months before the submission date WILL NOT be paid other than in extenuating circumstances beyond the control of the individual

5.14 Suspected Fraudulent Claims

If any claim made by a colleague is suspected to be false then the matter will be referred to the Trust's nominated Counter Fraud Specialist for formal investigation in accordance with the Counter Fraud, Bribery & Corruption Policy.

Where it is proven that a colleague has submitted false expense claims, appropriate sanctions will be applied which may include disciplinary action, referral to Professional Bodies and/or criminal sanctions. Any payment of expenses which are proven to have been falsely claimed will also be recovered from the employee.

Whilst every effort should be made to avoid errors which result in over or underpayment, mistakes can occur. Whilst these are regrettable, the Trust has the right and a responsibility to correct mistakes and to recover overpayments. All efforts will be made to reach an agreement on a repayment schedule taking into account the principles outlined below.

The repayment schedule terms will avoid hardship, and, judged on its own merits, the rate of recovery will not normally exceed the rate of overpayment. The employee can, however, elect to repay sooner if they prefer.

6. Monitoring Compliance and Effectiveness

The key requirements will be monitored in a composite report presented on the Trusts Monitoring Report Template:

Monitoring Requirement :	The policy will be monitored and reviewed in conjunction with Trust Joint Partnership Forum and Joint Local Negotiating Committee, to ensure the policy is transparent and fair to all and does not impact negatively on the Trust or its employees.
Monitoring Method:	Internal and external audits are in place to monitor effectiveness of expense processing.
Report Prepared by:	Pay Services
Monitoring Report presented to:	Reports produces as and when required to People & Culture Improvement Group
Frequency of Report	As and when required

7. References

Source of data	Date of publication/issue	Detail of requirement
Office of Public Section Information	2007	Corporate Manslaughter and Corporate Homicide Act 2007
Terms and Conditions of Service NHS Medical and Dental Staff	2002	Payment of Subsistence and Expenses including national rates

(England)		
NHS Terms and Conditions of Service Handbook	2018	Payment of Subsistence and Expenses including national rates
UHDB Health and Safety Policy	2017	Safety Management Standard Driving at Work

8. Appendices

Appendix 1 – How to claim using EASY Expenses

Appendix 2 – Travel & Subsistence rates

How to claim using EASY Expenses

1. From 1st August 2016, all claims (except for excluded areas, as detailed on Net-i) must be completed using the EASY Expenses system on a monthly basis.
2. Claims more than 3 months old cannot be claimed using the system.
3. The EASY system calculates the mileage travelled based upon the post codes of the claimants destinations using HERE WeGo maps preferred route calculation. This is the shortest route between 2 post-codes, but utilising main roads. In exceptional circumstances, if additional mileage is travelled due to a detour (E.g. for a road accident etc.) it is possible to claim the additional mileage. In such cases, it must be noted on the claim why the additional mileage has been incurred.
4. Claims for receipted expenses should include a scanned or photographed (using the EASY Phone App) image of the receipt. Where it is not possible to attach a scan or photo image, the receipt should be placed in an envelope and sent directly to Pay Services. The envelope MUST have your ESR Assignment Number written on the front of the envelope, and you MUST also write on the receipt reference number as shown in your EASY expense claim line. Failure to include these 2 items will mean the Pay Services team cannot reconcile your claim, and payment cannot be made. If the receipt is received in Pay Services by the "Colleagues and HR cut off" dates listed on the Pay Services Net-i pages, payment will be made in that month, otherwise it will be paid in the following month.
5. All travel & expense claims must be submitted, and fully authorised by the "Colleagues and HR cut off" dates listed on the Pay Services Net-i pages. Claims not authorised by this time will be included in the following month's payroll.
6. The authorising of a claim in the EASY system by an authorising officer equates to the certification signature on the claim form. You can review the status of any of your claims via the Expenses banner. Claims move between the Unsubmitted, Submitted, Approved & Rejected claim areas, so it can be seen what status your claims are at.
7. The EASY system allows authorising officers to return unapproved, or unacceptable claims for correction and re-submission. This can be done on an individual claim line basis (not the whole claim) and an automatic email notification will be issued to the claimant advising of the returned claim/s.
8. If Insurance, MOT, or Driving License details expire, a notification will be sent advising that these need updating. No claim can be entered onto the system for a date after the document has expired, until the details have been updated. A scan or photo of the updated documents can be entered onto EASY (or the paper documents can be forwarded to Pay Services), and once confirmed in the system, claims can continue to be entered.
9. The "EASY Expenses" pages, within the Pay Services pages of Net-i provide further guidance and "How To" guides.

Mileage & Subsistence Allowance

NHS Terms & Conditions Mileage Allowances

TABLE 7 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 table 8 of NHS Terms & Conditions)
Car (all types of fuel)	56 pence per mile	20 pence	
Motor cycle			28 pence per mile
Pedal cycle			20 pence per mile
Passenger allowance			5 pence per mile
Reserve rate			28 pence per mile
Carrying heavy or Bulky equipment			3 pence per mile

Local Trust Rates

1. **Trust approved Lease Car Rate** 15 pence per mile

Colleagues that have TUPE transferred to UHDB will be paid the rates above following transfer. If a colleague wishes to maintain their current expense rates of pay under TUPE they should put their request in writing to payroll services who will action the request.

MEDICAL AND DENTAL MILEAGE ALLOWANCES

1. Public Transport Rate: 24 pence per mile

2. Regular User Rate:

Engine Capacity	(cc)	501 to 100	1001 to 1500	1501 to 2000	Over 2000
Lump Sum per annum	(£)	508	626	760	760
Up to 9000 miles	(p)	29.7	36.9	44	44
9001 – 15000 miles	(p)	17.8	20.1	22.6	22.6
Thereafter	(p)	17.8	20.1	22.6	22.6

3. Standard Rates

Engine Capacity	(cc)	501 to 100	1001 to 1500	1501 to 2000	Over 2000
Up to 3500 miles	(p)	37.4	47.3	58.3	58.3
3501 – 9000 miles	(p)	23.0	28.2	33.5	41.0
9001- 15000 miles	(p)	17.8	20.1	22.7	25.5
Thereafter	(p)	17.8	20.1	22.6	22.6

3. Motor Cycles

Engine Capacity	(cc)	Up to 125	Over 125
Up to 5000	17.8	27.8	
Over 5000	6.7	9.9	

4. Passenger Allowance : 5 pence per mile

5. Pedal Cycles: 10 pence per mile

SUBSISTENCE ALLOWANCES

Schedule of recommended allowances

1. Night Allowance: first 30 nights

Actual receipted cost of bed and breakfast up to a maximum of £55.00

Up to £100.00 for Accommodation in London.

(Subject to the following when an employee stays overnight in a hotel, guest house, or other commercial accommodation with the agreement of the employers, the overnight costs will be reimbursed as follows:

2. Meal Allowance

Per 24 hour period: £20.00

3. Night allowances in non-commercial accommodation

Per 24 hour period: £25.00

4. Day Meals Subsistence Allowances

Lunch Allowance (more than five hours away from base, including the lunchtime period between 12:00pm to 2:00pm) £5.00

A day's meal allowance is payable only when an employee necessarily spends more on a meal/meals than would have been spent normally. However, this does not apply when visiting Trust/NHS Locations

Evening Meal Allowance (more than ten hours away from base and Return after 7:00pm) £15.00

5. Incidental Expenses Allowance (this allowance is subject to a tax liability)

Per 24 hour period: £4.20

6. Late Night Duties Allowance (this allowance is subjective to tax liability)

Per 24 hour: £3.25