

Reimbursement of Staff Expenses Policy NHS Terms and Conditions of Service

This policy describes the process of reimbursing staff for travel and subsistence incurred in the course of their employment with the Trust.

Key Words:	Staff Expenses, Travel, Mileage Subsistence	
Version:	8	
Adopted By:	Strategic Workforce Group (SWG)	
Date Adopted:	19 September 2018	
Name of originator/author:	Lisa Laws HR Manager – Employee Services	
Name of responsible committee:	Workforce & Wellbeing Group (WWG)	
Date issued for publication:	October 2022	
Review date:	September 2022	
Expiry date:	1 April 2023	
Target audience:	All Staff	
Type of Policy	Clinical	Non Clinical ✓
Which Relevant CQC Fundamental Standards?	14	

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Version Control and Summary of Changes

Version number	Date	Comments (description change and amendments)
1	12 January 2012	
2	6 July 2012	Split into separate Policies for Agenda for Change, and Medical and Dental Staff
3	22 August 2012	Amendment to Monitoring and Compliance
4	10 January 2014	Amendment to reflect revised Agenda for Change Terms and Conditions from 1 July 2013 – Pay Circular (AforC) 3/.2013
5	7 February 2014	Amended to reflect comments received from consultation after discussion with the Staff Side.
6	27 March 2014	Added NHS LA Monitoring Table following advice from the Policy Group. NHS Constitution checklist added as appendix 4 and Training paragraph added in section 11.
7	August 2018	Updated to reflect change to name of terms and conditions to NHS Terms and Conditions of Service Handbook. Updated to reference Agile Working and Driving Whilst on Trust Business Policy. Passenger mileage description enhanced to make it clearer that only payable when transporting other members of staff. Also to reflect change of Expenses Claim system.
8	April 2021	No changes to legal status of policy, full review by March 2022.

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Equality Statement

Leicestershire Partnership NHS Trust (LPT) aims to design and implement policy documents that meet the diverse needs of our service, population and workforce, ensuring that none are placed at a disadvantage over others.

It takes into account the provisions of the Equality Act 2010 and promotes equal opportunities for all.

This document has been assessed to ensure that no one receives less favourable treatment on the protected characteristics of their age, disability, sex (gender), gender reassignment, sexual orientation, marriage and civil partnership, race, religion or belief, pregnancy and maternity.

In carrying out its functions, LPT must have due regard to the different needs of different protected equality groups in their area.

This applies to all the activities for which LPT is responsible, including policy development and review.

Due Regard

LPT must have **due regard** to the aims of eliminating discrimination and promoting equality when policies are being developed. Information about due regard can be found on the Equality page on e-source and/or by contacting the LPT Equalities Team.

The due regard assessment template is Appendix 6 of this document

Definitions that apply to this Policy

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 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. 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 is not payable to members of staff transporting patients in their own vehicles.

Transporting Equipment	<p>Where at the requirement of the Trust, an employee carries heavy or bulky equipment in a private car, an allowance shall be paid for journeys on which the equipment is carried, provided that either:</p> <ol style="list-style-type: none"> a. the equipment exceeds a weight which could reasonably be carried by hand; or b. The equipment cannot be carried in the boot of the car and is so bulky as to reduce the seating capacity of the vehicle. <p><i>Employees should not be allowed to carry equipment which is heavy or bulky unless a risk assessment has been carried out beforehand.</i></p>
Subsistence Allowances	<p>The reimbursement of necessary extra costs of undertaking official duties away from home, such as accommodation expenditure and meals etc.</p>
Agreed Work Base	<p>This is the hospital / base where the employee's undertakes their principal duties.</p>
Designated Base	<p>For staff where agile working principles have been implemented there is a choice to work from alternative locations to allow for improved efficiency and a more effective service. In these cases the staff will be given a designated base for travel claim purposes. The criteria for defining a designated base is a health or care building which has access to the Firefly WiFi network which an agile worker could realistically touch down at to enter data upon an Electronic Patient Record system. The designated base would be the first site that the agile worker would pass on their natural commute to their normal geographical patch of work once they cross the boundary of that patch, however if they cover the entire County then it would be the nearest site to their home. Designated bases must be agreed between the member of staff and the line manager.</p>
Alternate Base	<p>Within the electronic expenses system staff have the option to select an alternate base. This allows bank workers who work flexibly across multiple sites to select the base they are working at for a particular shift as an alternative to the default base assigned to them.</p>
Due Regard	<p>Having due regard for advancing equality involves:</p> <ul style="list-style-type: none"> • Removing or minimising disadvantages suffered by people due to their protected characteristics. • Taking steps to meet the needs to people from protected groups where these are different from the needs of other people. <p>Encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low.</p> <p>See Appendix 6.</p>

1.0 Purpose of the Policy

- 1.1 This document sets 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.

http://www.nhsemployers.org/employershandbook/afc_tc_of_service_handbook_fb.pdf

2.0 Summary and Key Points

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.

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.

3.0 Introduction

- 3.1 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.
- 3.2 Business expenses that may arise, such as telephone calls may be reimbursed with certified proof of expenditure.
- 3.3 The specific provisions within this document are determined by reference to NHS Terms and Conditions of Service Handbook.
- 3.4 This policy does not deal with the reimbursement of:
 - 3.4.1 Expenses for the Chair and Non-Executive Directors

- 3.4.2 Expenses for staff covered by the Medical and Dental Terms and Conditions, except for Excess Travel for Doctors, which is as per this Policy.
- 3.4.3 Relocation Expenses – see Removals and Relocation Assistance Policy
- 3.4.4 Interview Expenses – see Recruitment and Selection Policy
- 3.4.5 Course and Conference Fees and Travel – see Study Leave Policy.
- 3.4.6 Mileage rates for Lease Car and Salary Sacrifice Lease Car drivers – see separate guidance.

4.0 Duties within the Organisation

- 4.1 The Trust Board has a legal responsibility for Trust policies and for ensuring that they are carried out effectively.
- 4.2 Trust Board Sub-committees have the responsibility for ratifying policies and protocols.
- 4.3 Directors and Heads of Service are responsible for authorising (where appropriate) any claims older than three months.
- 4.4 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.
- 4.5 Individual members of staff are responsible for ensuring that any claims submitted are consistent with these guidelines.
- 4.6 The Trust's outsourced payroll supplier ensure that authorised claims for allowances and expenses are paid in accordance with the national Terms and Conditions of Service and this Policy.

5.0 Reimbursement of Travel Costs

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.

Claims cannot be submitted on the electronic expenses system outside of these timescales.

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 Workforce Systems Team, 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.

Travel costs will be reimbursed at the rates set out in the NHS Terms and Conditions of Service Handbook. These are obtained by referring to costs for the average private vehicle user included in the AA guides to motoring costs and are reviewed twice a year by the NHS Staff Council (normally April/May and November). The outcome of each review will be reported in the e-newsletter once known. Details on how the NHS Staff Council calculate mileage payments are set out in Appendix 1 of this Policy.

5.1 Official Mileage/Business Journeys

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

- 5.1.1 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.
- 5.1.2 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.
- 5.1.3 Normally the eligible miles for reimbursement are those travelled from the agreed work/designated base and back.
- 5.1.4 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

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

5.1.5 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, see Appendix 3 for list of acceptable reasons.

5.2 Reserve Rate of Reimbursement (previously known as Public Transport Rate (PTR))

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

5.2.1 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.

5.2.2 When employees are required to return to work (see Section 5.10 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.

5.2.3 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 – see section on Excess Daily Travel and Appendix 2.

5.2.4 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.

5.3 Public Transport

If an employee uses public transport for business purposes, the cost of bus fares and standard rail fares should be reimbursed on production of the relevant receipt only.

5.4 Motor Cycle Rates

Staff using a Motor Cycle will be reimbursed at the appropriate rate set out in the NHS Terms and Conditions of Service Handbook.

5.5 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.

5.6 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.

5.7 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.

5.8 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:

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

5.9 Lease Cars

The Trust may offer lease cars to employees whom they require to be mobile and where they deem it in the interest of the service to do so. See separate guidance, which is available from the Finance Department.

5.10 Claiming of Emergency Call-Out Travel Expenses

The points set out below are the conditions that need to be satisfied when making a claim for tax free reimbursement of home-to work mileage when carrying out emergency call-out working.

By the very nature of the work to be done to satisfy the criteria laid down by the HMRC for the tax free reimbursement of home-to-work mileage, **planned attendance at work** to carry out 'emergency' work is excluded from falling in to the above category.

All three of the following criteria must be met in order to qualify for reimbursement without deduction of tax:

5.10.1 Advice on the handling of the emergency is given on receipt of the call-out. The department should keep records of the nature of the advice given, and the consequences of this advice being acted upon.

5.10.2 The employee from the time the call-out is received accepts responsibility of those aspects appropriate to the employee's duties.

5.10.3 The employee has a continuing responsibility for the emergency while 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 the HMRC if requested to do so, that these conditions have been satisfied.

Whilst making a claim for 'emergency call-out mileage' payments, they must clearly be identified on the electronic expenses system. This is paid at reserve rate.

5.11 Other Expense Types and Definitions

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

5.12 Car Parking, Tolls etc

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.

5.13 Excess Daily Travel Allowance – Permanent Change of Base – Taxable – See Appendix 1 for Examples

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

Employees who are required to change their base as a result of organisational change may be reimbursed the whole of their extra daily travelling expenses. Please see Management of Organisational Change Policy for further details. 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.

An application form for Excess Daily Travel Allowance should be submitted within 2 months of the transfer. Human Resources will confirm to both the employee and their line manager the amount of excess travel that can be claimed each day and for what period. Once the entitlement has been confirmed, employees will be able to claim on the electronic expenses system. Please note: employees will be unable to claim until the entitlement has been confirmed. Once the entitlement has been confirmed claims should be submitted on a monthly basis.

Where an employee is required to change their base as a result of organisational change, during a period in which they are already in receipt of Excess Daily Travel, the Human Resources will assess whether the subsequent change has an effect on the original approval (i.e. increase or reduce the excess payable) for the duration of the original approval. A second approval may be granted for the balance from the second base to the third base. See examples in Appendix 1.

Excess Daily Travel Allowance should be paid at the reserve rate and is subject to Tax and National Insurance. It continues as per conditions of service from the date of moving Base and only ceases earlier than the timescales set out in the letter if the employee applies for a new role of their volition or the allowance can be reduced if the claimant moves house nearer the site. The allowance cannot be increased.

5.14 Excess Daily Travel Allowance – Temporary Change of Base - Non Taxable – See Appendix 1 for Examples

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

Employees who are required to temporarily change their base may be reimbursed the whole of their extra daily travelling expenses. Please see Management of Organisational Change Policy for further details. 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.

An application form for Excess Daily Travel Allowance should be submitted within 2 months of the transfer. Human Resources will confirm to both the employee and their line manager the amount of excess travel that can be claimed each day and for what period. Once the entitlement has been confirmed, employees will be able to claim on the electronic expenses system. Please note: employees will be unable to claim until the entitlement has been confirmed. Once the entitlement has been confirmed claims should be submitted on a monthly basis.

Excess Daily Travel Allowance should be paid at the reserve rate and is not subject to tax as it is only a temporary change. If the temporary change continues after the specified duration, the allowance becomes taxable.

5.15 Taxi Fares

Taxi fares shall be payable only in cases of urgency or in other cases in which transport is reasonably required and an adequate public service is not available, but where these conditions are not fulfilled employees using a taxi shall be entitled to claim the sum they would have paid had they travelled by public service vehicle. These expenses are not subject to tax (subject to a receipt being provided) and national insurance.

5.16 HMRC Tax and National Insurance (NI) Arrangements

Employees are taxed on all income they receive from their employment including pay, benefits in kind (such as company cars) and any expenses payments (including payments relating to business travel).

However, the Trust has a dispensation from HMRC that removes the requirement to report certain expenses at the end of the year on P11D and P9D forms. These are expenses which are reimbursed at actual cost, i.e. where there is no profit element, including Car Park charges, Toll Fees, Taxi fares and actual Hotel costs, where receipts have been provided. However, where receipts have not been provided these expenses have to be declared to HMRC.

To comply with HMRC regulations, copies of all receipts must be kept for three complete tax years after the end of the tax year to which they relate, i.e. receipts for August 2010 (tax year 10/11) must be kept until April 2014. To make storage of receipts easier, it is recommended that all receipts are scanned into the electronic expenses system at point of claim. If receipts are not scanned, and the employee cannot provide them upon request to HMRC, the employee will be personally liable to pay tax on the value of that claim.

However, any mileage the Trust reimburses above the HMRC Approved Mileages rates must be declared to the HMRC at the end of the year. All taxable mileage is reported annually to the HMRC via a P11D based on actual miles claimed and paid in the financial year. Current HMRC Approved Mileage Rates are available at: <http://www.hmrc.gov.uk/rates/travel.htm>.

6.0 Subsistence Allowances

The purpose of this section is to reimburse staff for the necessary extra costs of meals, accommodation and travel arising as a result of official duties away from home. Business expenses that may arise, such as the cost of a fax or official 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

6.1 Short overnight stays in Hotels, Guest Houses and Commercial Accommodation

When an employee stays overnight in a hotel, guesthouse, or other commercial accommodation with the agreement of the Trust, the overnight costs will be reimbursed as follows:

- 6.1.1 the actual, receipted cost of bed and breakfast up to the normal maximum limit as per Annex N of the NHS Terms and Conditions of Service Handbook, plus:
- 6.1.2 A meals allowance, to cover the cost of a main evening meal at the rate stated in Annex N of the NHS Terms and Conditions of Service Handbook.
- 6.1.3 Where the maximum limit is exceeded for genuine business reasons (eg, the choice of hotel was not within the Trust's control or cheaper hotels were fully booked) additional assistance may be granted at the discretion of a senior manager of the Trust.

6.2 Short Overnight Stays in Non-Commercial Accommodation

- 6.2.1 Where an employee stays for short overnight periods with friends or relatives or in a caravan or other non-commercial accommodation, a flat rate sum per 24 hour period is payable. This includes an allowance for meals. No receipts will be required. This rate is included in Annex N of the NHS Terms and Conditions of Service Handbook.
- 6.2.2 Employees staying in accommodation provided by the employer or host organisation shall be entitled to an allowance to cover meals which are not provided free of charge up to an agreed

rate per 24 hour period. This rate is included in Annex N of the NHS Terms and Conditions of Service Handbook.

6.2.3 Where accommodation and meals are provided without charge to employees, an agreed incidental expenses allowance at the rate per 24-hour period will be payable. This rate is included in Annex N of the NHS Terms and Conditions of Service Handbook. All payments of this allowance are subject to the deductions of appropriate tax and national insurance contributions via the payroll system.

6.3 Travelling Overnight in a Sleeping Berth (Rail or Boat)

The cost of a sleeping berth (rail or boat) and meals, excluding alcoholic drinks, will be reimbursed subject to the production of vouchers.

6.4 Short-Term Temporary Absence Travel Costs

Travel costs between the hotel and temporary place of work will be separately reimbursed on an actual cost basis.

6.5 Long-Term Overnight Stays

After the first 30 nights stay in the same location the entitlement to night subsistence shall be reduced to the agreed rates included in Annex N of the NHS Terms and Conditions of Service Handbook.

Meals allowances are not payable to these employees. Those who continue to stay in non-commercial accommodation will continue to be entitled to the rate laid out in Annex N of the NHS Terms and Conditions of Service Handbook per 24-hour period.

6.6 Day Subsistence

A meal allowance is payable when an employee is necessarily absent from home and more than five miles from their base by the shortest practicable route on official business. Day meals allowance rates are set out in Annex N of the NHS Terms and Conditions of Service Handbook. These allowances are not paid where meals are provided free at the temporary place of work.

A day meals allowance is payable only when an employee necessarily spends more on a meal/meals than would have been spent at their place of work. An employee shall certify accordingly on each occasion for which days meals allowance is claimed and a receipt is required.

Normally an employee claiming a lunch meal allowance would be expected to be away from his/her base for a period of more than five

hours and covering the normal lunchtime period of 12.00 noon to 2.00 pm.

To claim an evening meals allowance, an employee would normally be expected to be away from base for more than ten hours and unable to return to base or home before 7.00 pm and as a result of the late return is required to have an evening meal.

Employees may qualify for both lunch and evening meal allowance in some circumstances. There will be occasions where, due to the time of departure, there will be the necessity to take a meal but the conditions relating to the time absent from the base are not met. This, and any other exceptions to the rules, may be allowed at the discretion of a senior manager of the Trust.

6.7 Late Night Duties Allowance

An employee who is required to work late at night in addition to a day duty may be paid an evening meal allowance where the additional time worked is for 4 hours or more; the employee receives less than two hours' notice of the request to work and does not have access to restaurant facilities and subsidised meals. The Late Night Duties Allowance is set out in Annex N of the NHS Terms and Conditions of Service Handbook and will be subject to deduction of appropriate tax and national insurance contributions via the payroll system.

7.0 Submission and Payment Arrangements

7.1 Prerequisites / Documents Required / Duty of Care

When using vehicles in the performance of their duties employees must:

- Possess a valid driving licence:
- Posses "motoring organisation test (MOT) certificate" (if vehicle is 3 years or older); and
- Possess motor insurance which covers business travel,
- Confirm that he or she is fit to drive
- Drive safely and obeys the relevant laws, e.g. speed limits.

The employee must inform the employer if there is a change in status.

Employees must scan and attach copies of the relevant documents to their record on the electronic expenses system. These should be updated on expiry of the previous versions, i.e. annually for motor insurance. Until the documents have been loaded by the employee onto the electronic expenses system and authorised by the line manager, the employee will be unable to make any claims.

Staff claiming excess travel only; do not need to have motor insurance which covers business travel.

For the purposes of this policy, salary sacrifice lease car drivers are considered the same as private car drivers and all terms and conditions set out in this policy apply, with the exception of the rate of reimbursement. Therefore salary sacrifice lease car drivers are required to produce the same documentation as someone using their own vehicle.

7.2 Submission of Expense Claims

All claims must be submitted 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 proceedings.

7.3 Payment Arrangements and Timetables

Employees have a responsibility to submit claims in a timely manner and provide appropriate documentation, ie insurance documents, MOT certificates, driving licence, to their manager when requested to do so.

Managers must ensure that all insurance documents (clearly showing appropriate business insurance), and MOT certificates are checked on an annual basis and approved via the electronic expenses system.

Managers will ensure that all documentation detailed above is in date prior to authorising any claim.

Managers must ensure they have deputies in place to authorise claims in their absence and are responsible for setting these up on the electronic expenses system.

The deadline for approval of all claims via the electronic expenses system is normally the 10th of each month for payment that month, with the exception of December.

Employees should normally submit their claim for approval at least 3 working days prior to the deadline to allow managers sufficient time to check and authorise the claim prior to the deadline.

Different deadlines will be published annually for December's payroll.

All approved expense claims submitted by the published cut off dates will be paid in that month's pay run. Any submissions authorised after the monthly deadlines will not be paid until the following pay period.

See Section 5.0 of this Policy for details on frequency of claims.

8.0 Booking Travel / Accommodation

All rail travel and hotel rooms etc. must be booked via the Trust's Click Travel portal otherwise these expenses will not be approved.

Line Managers who need to use this service should contact Procurement who will provide further information about Click Travel and how to access their booking system.

9.0 Training needs

User Guides on how to use the electronic expenses system are available on the Trust's intranet site.

10.0 Monitoring Compliance and Effectiveness

- Workforce Systems Helpdesk ensure that only authorised signatories are able to authorise expense claims in the system
- If an employee overrides the distance calculated by the system the employee and manager receive a warning. The authorising manager is responsible for ensuring the reason for override is in line with policy.
- If an employee enters a duplicate claim the employee and manager receive a warning. The authorising manager is responsible for ensuring any genuine duplicate claims are rejected.
- Employees can only make claims in the system within the last 3 months. Workforce Systems Helpdesk must receive authority from the relevant Head of Service to enable an employee to claim outside of the 3 month window.
- Employees cannot incorrectly claim excess travel. Excess travel postcodes and end dates are inputted on the system at the time the excess travel agreement is confirmed.
- Divisional Expenses Claims Report - As a minimum will show by cost centre the number of mileage claims by expense type, number of claim overrides, employees claiming over 3500 miles per year.

11.0 Standards/Performance Indicators

TARGET/STANDARDS	KEY PERFORMANCE INDICATOR
Care Quality Commission registration standards (outcome 14) <i>Supporting Workers</i> (21) of the Health & Social Care Act (2008) (Regulated Activities Regulations 2010 CQC essential standards)	That the trust maintains compliance with CQC registration standards, this policy supports outcome standards 14

12.0 References and Bibliography

This policy was drafted with reference to the following:

- NHS Terms and Conditions of Service Handbook
 - Section 17 – Reimbursement of Travel Costs
 - Section 18 – Subsistence Allowances
 - Annex L – Motoring Costs
 - Annex N – Subsistence Allowances
- [http://www.nhsemployers.org/employershandbook/afc tc of service hand book fb.pdf](http://www.nhsemployers.org/employershandbook/afc_tc_of_service_handbook_fb.pdf)
- HMRC Guidance on Expenses from HMRC Website
- Electronic Expenses User Guides
- Driving Whilst on Trust Business Policy

MOTORING COSTS CALCULATIONS

As per Annex 12 of the NHS Terms and Conditions of Service Handbook

Each year the Automobile Association Trust (AA) produces illustrative guides of motoring costs. These set out the elements of costs involved in running a car for a typical car owner using his or her vehicle for normal “domestic” purposes e.g. travel to and from work, shopping trips and holidays. The NHS Staff Council have used this data as the source of its estimates of the costs of business mileage.

There are two types of motoring costs:

Standing charges: the costs of keeping a vehicle on the road including depreciation, tax, insurance, breakdown cover and the loss of interest on capital (money) which may otherwise be invested if it had not been spent on the vehicle; and

Running costs: fuel, tyres, servicing and repair costs, parking and tolls.

Below rates, correct as at March 2018, are based on an assumed annual combined private and business mileage of 10,000 miles:

Items of Cost	Annual Cost £	Cost per mile (pence)
Standing Charges		
• Road Tax	180	
• Insurance	496	
• Cost of Capital at 50%	196	
• Depreciation (based on 10,000 miles per year)	2,615	
• Breakdown Cover	50	
Total annual cost of standing charges	3,537	35.37
Running Costs		
• Fuel		13.87
• Tyres		2.00
• Service Labour Costs		2.19
• Replacement Parts		2.39
Total Running Costs		20.45
Total of standing charges and running costs up to 3,500 miles per annum		55.81 Rounded to 56p per mile
After 3,500 miles per annum		20.45 Rounded to 20p per mile

EXCESS DAILY TRAVEL**Excess Travel Claims Where Employee Does Not Attend Base**

When mileage payments are calculated, an employee's home to base mileage is automatically deducted from any claim in line with NHS Terms and Conditions. However, if an individual is in receipt of excess travel and does not actually attend their base on a particular day, they can in certain circumstances still claim all their excess mileage entitlement. See examples below:

Example 1

Home	10 miles	Old base	
Home	15 miles	New base	Excess Travel Entitlement 5 miles
Home	8 miles	Visit	No mileage payable

Example 2

Home	10 miles	Old base	
Home	15 miles	New base	Excess Travel Entitlement 5 miles
Home	20 miles	Visit	5 miles excess travel payable plus 5 miles business mileage payable

All excess travel claims have to be entered into the electronic expenses system per day when the employee is actually working.

Excess Travel – Lifts

Where an individual would personally be entitled to excess travel but they obtain a lift or car share the following applies:

- If an employee car shares with a colleague who is already making the same journey, i.e. based at the same place, no excess travel is payable as there is no financial detriment, unless the driver is entitled to excess travel in their own right. It is then the driver's responsibility to claim.

- If an employee car shares/obtains a lift from an individual who has to “go out of their way” to get the employee to their new base, the employee needs to provide details of the driver’s normal route and how many additional miles they have to drive to bring the employee to work.

Examples:

Employee based in Loughborough, moved Leicester. Driver already drives from Loughborough to Sileby. Additional journey by driver is Sileby to Leicester return – this is the mileage reimbursable as this is the driver’s additional cost.

Employee based in Loughborough but is moved to Thurmaston. Driver already drives into centre of Leicester. No further mileage incurred. No mileage is reimbursable as the driver does not suffer any financial detriment.

This should be claimed on the electronic expenses system as Miscellaneous Travel as the employee is not driving their own vehicle. Human Resources will advise, when approving the Excess Travel Application, of the amount of money per day that the employee can claim.

ELECTRONIC EXPENSES SYSTEM

Overriding Mileage

The Trust current electronic expenses system uses Google Maps to calculate mileage between addresses. In exceptional circumstances it can be appropriate to override the mileage calculated by the system. In these circumstances staff must clearly indicate why they have overridden the system calculated mileage. The table below details the majority of acceptable and unacceptable override reasons. However this table is not exhaustive.

Please note that all overrides will be monitored centrally and reported to the relevant governance committees quarterly.

Acceptable Reasons for Overriding System Calculation	Unacceptable Reasons for Overriding System Calculation
Diverted due to roadworks	Got lost
Diverted due to flooded road	Had to get petrol
Diverted due to accident	Finding a car parking space
Given incorrect address	Not as per my route finder / SAT NAV
	Milometer gives different mileage
	Alternate route with no appropriate reason being given

Home Based Staff

In exceptional circumstances, the Trust may agree for an individual to be based at home, subject to appropriate risk assessments. Where this is the case, the manager must confirm this in writing to the Workforce Systems Team to enable the individual home's to be set up as a Trust base in order that they can claim mileage from home.

Where an individual who is based at home, subsequently moves house, they must inform the Trust, who will assess whether it is appropriate for the individual still to be home based given the nature of their work, the geographical area they cover and their new home address or whether they will now be based from a Trust site as it would be more appropriate.

THE NHS CONSTITUTION

The NHS will provide a universal service for all based on clinical need, not ability to pay. The NHS will provide a comprehensive range of services

Shape its services around the needs and preferences of individual patients, their families and their carers	<input type="checkbox"/>
Respond to different needs of different sectors of the population	<input type="checkbox"/>
Work continuously to improve quality services and to minimise errors	<input type="checkbox"/>
Support and value its staff	✓
Work together with others to ensure a seamless service for patients	<input type="checkbox"/>
Help keep people healthy and work to reduce health inequalities	<input type="checkbox"/>
Respect the confidentiality of individual patients and provide open access to information about services, treatment and performance	<input type="checkbox"/>

STAKEHOLDERS AND CONSULTATION

Key individuals involved in developing the document

Name	Designation
Lisa Laws	HR Manager Employee Services
Nicola Ward	Deputy Head of HR
Amrik Singh	Workforce Systems Manager
Claire Taylor	Senior HR Business Partner

Circulated to the following individuals for comment

Name	Designation
Directors / Heads of Service and Direct Reports	
Operational HR Team	
Equalities Team	
Joint Staff Consultation and Negotiating Committee (JSCNC)	

Due Regard Screening Template

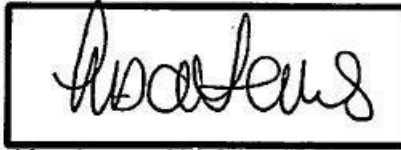
Section 1	
Name of activity/proposal	Reimbursement of Staff Expenses Policy Agenda for Change
Date Screening commenced	September 2018
Directorate / Service carrying out the assessment	Human Resources
Name and role of person undertaking this Due Regard (Equality Analysis)	Lisa Laws
Give an overview of the aims, objectives and purpose of the proposal:	
AIMS: The primary purpose of travel and subsistence allowances is to reimburse the necessary costs of meals, accommodation and travel arising as a result of official duties.	
OBJECTIVES: To ensure staff claim expenses in a fair and consistent manner in line with Agenda for Change Terms and Conditions of Service. The rates of allowances and provisions for reimbursement in respect of staff expenses are contained in the Annexes to Agenda for Change NHS Terms and Conditions of Service Handbook. Section 17 contains the details mileage allowances that may be claimed, Annex M deals with Lease car arrangements and Annex N contains details of the current Subsistence Allowances. The Handbook can be accessed through NHS Employers.	
Section 2	
Protected Characteristic	If the proposal/s have a positive or negative impact please give brief details
Age	The policy aims to provide clear and consistent guidance to all staff irrespective of their protected characteristic.
Disability	As above
Gender reassignment	As above
Marriage & Civil Partnership	As above
Pregnancy & Maternity	As above
Race	As above
Religion and Belief	As above
Sex	As above
Sexual Orientation	As above
Other equality groups?	As above
Section 3	
Does this activity propose major changes in terms of scale or significance for LPT? For example, is there a clear indication that, although the proposal is minor it is likely to have a major affect for people from an equality group/s? Please <u>tick</u> appropriate box below.	
Yes	No
High risk: Complete a full EIA starting click here to proceed to Part B	Low risk: Go to Section 4. <input checked="" type="checkbox"/>

Section 4

If this proposal is low risk please give evidence or justification for how you reached this decision:

The policy has been updated in light of national changes to Terms and Conditions but does not have any significant impact on the protected characteristics.

**Signed by
reviewer/assessor**



Lisa Laws, HR Manager
Employee Services
0116 295 2957562

Date 30 October
2018

Sign off that this proposal is low risk and does not require a full Equality Analysis

**Head of Service
Signed**



Daniel Norbury
Head of Employment Services
Tel 0116 295 7552

Date

PRIVACY IMPACT ASSESSMENT SCREENING

Privacy impact assessment (PIAs) are a tool which can help organisations identify the most effective way to comply with their data protection obligations and meet individual's expectations of privacy. The first step in the PIA process is identifying the need for an assessment.

The following screening questions will help decide whether a PIA is necessary. Answering 'yes' to any of these questions is an indication that a PIA would be a useful exercise and requires senior management support, at this stage the Head of Data Privacy must be involved.

Name of Document:	Reimbursement of Staff Expenses Policy		
Completed by:	Lisa Laws		
Job title	HR Manager	Date	14 August 2018
			Yes / No
1. Will the process described in the document involve the collection of new information about individuals? This is information in excess of what is required to carry out the process described within the document.			No
2. Will the process described in the document compel individuals to provide information about themselves? This is information in excess of what is required to carry out the process described within the document.			No
3. Will information about individuals be disclosed to organisations or people who have not previously had routine access to the information as part of the process described in this document?			No
4. Are you using information about individuals for a purpose it is not currently used for, or in a way it is not currently used?			No
5. Does the process outlined in this document involve the use of new technology which might be perceived as being privacy intrusive? For example, the use of biometrics.			No
6. Will the process outlined in this document result in decisions being made or action taken against individuals in ways which can have a significant impact on them?			No
7. As part of the process outlined in this document, is the information about individuals of a kind particularly likely to raise privacy concerns or expectations? For examples, health records, criminal records or other information that people would consider to be particularly private.			No
8. Will the process require you to contact individuals in ways which they may find intrusive?			No
<p>If the answer to any of these questions is 'Yes' please contact the Head of Data Privacy Tel: 0116 2950997 Mobile: 07825 947786 Lpt-dataprivacy@leicspart.secure.nhs.uk In this case, adoption n of a procedural document will not take place until approved by the Head of Data Privacy.</p>			
IG Manager approval name:			
Date of approval			

Acknowledgement: Princess Alexandra Hospital NHS Trust