

## TRUST POLICY FOR EXPENSES

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	1	Nov 2004	Director of Workforce Management	Original Policy
	1.1	July 2009	Pay & Pensions Manager	Updates required
	1.2	August 13	Head of Workforce Resources	Minor Amendments
	1.3	June 14	Pay & Pensions Manager	Amended to reflect national changes and local review of accommodation expenses
	1.4	Nov 16	Workforce Systems Manager	
	2.0	Nov 20	Deputy Workforce Systems Manager	Amended to incorporate the EASY Expenses electronic claim system
	3.0	Aug 23	Deputy Workforce Systems Manager	Harmonisation of legacy policies
<p><b>Intended Recipients:</b> This policy applies to all employees of the Trust, including Medical and Dental employees. It does not, however, apply to agency workers.</p>				
<p><b>Training and Dissemination:</b> Policy is launched and available through the Trust Intranet Site</p>				

<b>To be read in conjunction with:</b> Health and Safety – Driving at Work	
<b>In consultation with and Date:</b>  People Policy Review Group (PPRG) - October 2023 People & Culture Group (PCG) - December 2023 Trust Joint Partnership Forum - December 2023 Local Negotiating Committee (LNC) - October 2023 Network Leads - September 2023 Key Stakeholders - September 2023	
<b>EIRA stage One</b>  The policy has been consulted on with a wide range of key stakeholders and feedback incorporated observing due diligence in respect of inclusivity and observation of protected characteristics.	
<b>Approving Body and Date Approved</b>	Trust Delivery Group (TDG) - February 2024
<b>Date of Issue</b>	February 2024
<b>Review Date and Frequency</b>	February 2027
<b>Contact for Review</b>	Deputy Workforce Systems Manager
<b>Executive Lead</b>	Chief People Officer

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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.

Expenses associated with an episode of approved study leave for medical staff are authorised and reimbursed in line with the Trust Annual, Study & Professional Leave Policy for Medical & Dental staff via the Medical Education Postgraduate Office.

### **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 employees 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 Chief People Officer**

Chief People Officer 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 Chief Finance Officer Finance and Information**

Chief Finance Officer 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 Group**

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

#### **4.8 Trust Delivery Group**

The Trust Delivery Group are responsible for the formal ratification of Trust Policies.

## 5. Expenses Policy in Practice

### 5.1 Use of Private Vehicles for Business Purposes

Employees who are required to use their own vehicle during the course of their duties must 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 employees to ensure their Vehicle MOT, Driving License, and insurance policy are current and valid for any future business travel, 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 equipment and 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 employees should avoid using toll roads.

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

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

Employees will be reimbursed as per the rates detailed in appendix 2.

Only the driver can claim back expenses.

*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.*

Employees 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 and Microsoft Teams for meetings.

Employees 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**

Employees 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)

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

### **5.4 Lease Car Scheme**

The Trust operates a variety of different lease car schemes, all of which will be reimbursed at a standard mileage rate in accordance with the Trust expenses.

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 employees 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 employees 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 lease car, 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. Employees 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. Employees 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 employees 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 Chief People Officer (for employees under NHS Term and Condition of Service) or the Executive Medical Director (for Medical and Dental employees). 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 online EASY Expenses System. Prior booking should be used at all times.

## 5.8 Travel between Florence Nightingale Community Hospital (FNCH) and Royal Derby Hospital (RDH)

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

Employees 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. Employees can apply for a Daily Bus Pass. The form to request this can be found on Net-i.

## 5.9 Subsistence Expenses

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

Employees 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, employees 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 stationery, cameras, laptops, uniforms. If these are required they should be ordered, claimed and paid for via the appropriate channels within your department. If employees 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. Employees 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 employees required to make business calls and therefore the cost of private phone calls will not be reimbursed. If employees 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 monthly 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 employees 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.

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.
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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 (England)	2002	Payment of Subsistence and Expenses including national rates
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

## Appendix 1

### How to claim using EASY Expenses

1. All claims (except for excluded areas, as detailed on Net-i) must be completed using the EASY Expenses system on a monthly.
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.
5. All travel & expense claims must be submitted, and fully authorised by the “Employees 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 needs 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.

**Appendix 2**

<b>Type of vehicle/allowance</b>	<b>Annual mileage up to 6,500 miles (standard rate)</b>	<b>Annual mileage over 6,500 miles and less than 10,000 miles (standard rate)</b>	<b>Annual Mileage Over 10,000 miles (standard rate)</b>	<b>All eligible miles travelled (see table 8 below)</b>
Car (all types of fuel)	60 pence per mile	45 pence	25 pence	
Motor cycle				As per Table 7 of NHS Terms & Conditions (AfC)
Pedal cycle				As per Table 7 of NHS Terms & Conditions (AfC)
Passenger allowance				As per Table 7 of NHS Terms & Conditions (AfC)
Reserve rate				As per Table 7 of NHS Terms & Conditions (AfC)
Carrying heavy or Bulky equipment				As per Table 7 of NHS Terms & Conditions (AfC)

### Local Trust Rates

1. **Trust approved Lease Car**                      15 pence per mile
2. **Private Lease Car Schemes**                      60 pence per mile

Employees 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. **Motorcycles**

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