

Lead Employer Business Expenses Policy

Version No: 1

Document Summary:

The purpose of this document is to provide a clear understanding to all Host Organisations and Trainees employed by STHK Lead Employer Trust, and Health Education England of the principles regarding business travel and expenses that apply to them as claimants and approving managers.

| | | |
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| Policy Author | Head of Service Delivery, ESR & Workforce Systems | |
| Target audience | Lead Employer | |

The intranet version of this document is the only version that is maintained. Any printed copies should therefore be viewed as “uncontrolled”, as they may not contain the latest updates and amendments.

Document Control

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| Does the document outline clearly the monitoring compliance and performance management? | Yes |
| Equality Analysis completed? | Yes |

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1. Scope

This policy applies to all Host Organisations and trainees (here on in referred to as staff), management and Health Education England that form part of the St Helens and Knowsley NHS Teaching Hospital Trust (here on in referred to as the Trust), Lead Employer model.

2. Introduction

In line with the Trust's commitment to environmental sustainability, staff are encouraged to consider and make every effort to minimise the environmental impact of journeys made on behalf of the Trust. This policy sets out the circumstances in which the Trust will directly purchase or reimburse staff for reasonable travelling and associated expenses incurred whilst undertaking official business on the Trust's behalf.

The policy should be read in conjunction with the Health Education England Study Leave Policy appropriate for the region.

3. Statement of Intent

The aim of this policy is to detail the Trust's principles regarding business travel and expenses and prescribe the action to be taken for the authorisation and reimbursement of expenses for duties undertaken on behalf of the Trust. This policy covers:

- The responsibilities of those involved in claiming, authorising, or processing business travel expenses
- Rates of reimbursement payable
- How expenses can be claimed and paid
- Identifies who is eligible for business travel expenses and what expenses are eligible
- Details the national NHS Terms and Conditions (Reference 4) that inform the business travel expenses that can be claimed
- Any claims relating to relocation and excess mileage refer to the relevant regional HEE policy

4. Definitions

4.1 Lease Car

A lease car is a vehicle that is provided under a contract hire agreement by a leasing company and is predominantly used for a combination of business and private use. All the Trust's official arrangements are made through [NHS Fleet Solutions](#).

4.2 Salary Sacrifice

Salary sacrifice is a system whereby an employee gives up the right to receive part of their pay due to them under their contract of employment in return for the employer's agreement to provide some form of non-cash benefit. Where a car is leased as a salary sacrifice, HM Revenue and Customs (HMRC) classify such cars as 'company cars' and these cars must be registered as company cars for travel expenses to ensure compliance with HMRC regulations.

5. Duties, Accountabilities and Responsibilities

5.1 Chief Executive

The ultimate responsibility of performance and legislative adherence lies with the Chief Executive.

5.2 Trust Board

The Board of Directors are responsible for ensuring that the policy is being adhered to both collectively and by the management and staff in their area of responsibility. The Director of Human Resources has Board level responsibility for ensuring that this policy applies to all levels within the organisation and that the policy is followed fairly and consistently.

The monitoring of the impact of the policy will be delegated to the Workforce Council and the auditing to the ESR & Workforce Systems Team. The Director of HR and Workforce Council will highlight any areas of significant shortfall identified to the Quality Committee (a sub-committee of the Board).

5.3 Director of Human Resources

The Director of Human Resources has a responsibility to ensure all legislation in this area is always adhered to. Specific responsibility for areas such as auditing, and monitoring may be delegated by the Director of HR to individuals within the function, but the final responsibility remains with the Director. The senior management team in ESR & Workforce Systems are responsible for escalating any areas of concern following monitoring to the Director of HR who, where necessary, will highlight to the Board.

5.4 Director of Finance

The Director of Finance has authority from the Board of Directors to prescribe the manner of payments made and records kept, and to authorise the payment of travel, subsistence, and related expenses.

The Director of Finance has operationally delegated the authorisation of expenses to approving managers.

5.5 Approving Manager – Host Organisations

Approving managers are responsible for undertaking appropriate vehicle documentation checks in accordance with the requirements of this policy. They are also responsible for authorising business travel expenses using the appropriate Trust system with evidence of valid receipts in accordance with this policy, Agenda for Change terms of conditions, and the Trust's Standing Financial Instructions (SFIs).

Approving managers, responsible for approving and signing off expense's claims, must ensure that all such claims are valid and that the expenses claimed are in respect of

business-related expenses. Approving managers must be aware of the declaration they are making when they approve and sign off a claimant's expenses form. Any false or knowingly fraudulent claim may result in referral to the Trust's Local Counter Fraud Team for investigation and to notify the relevant 3rd party stakeholder to invoke any local policies and procedures.

Approving managers are reminded that value for money is expected to be sought and demonstrated *for all* expenses-related expenditure, regardless of how such expenses are ultimately funded. This means that whether an activity has attracted, for example, external sponsorship, grant, or donation/gift funding income, the same suitability/value-for-money approach to funded expenditure is required as for 'regular' Trust spend. Such income may also need to be declared and registered in line with the *Standards of Business Conduct* policy (Reference 5).

5.6 Claimants

Claimants are reminded that they must only claim reimbursement of expenses directly incurred in respect of business-related expenses and to claim, they must obtain and provide all supporting receipts, vouchers, and evidence for approval. It is the responsibility of claimants to keep these original documents for audit as per the *Records Management Code of Practice for Health and Social Care* (Reference 3). Claimants must be aware of the declaration they are making when they sign their expenses claim form. Any false or knowingly fraudulent claim may result in referral to the Trust's Local Counter Fraud Specialist and the Trust may invoke disciplinary procedures as per the Lead Employer Disciplinary Policy & Procedure (Reference 2).

5.7 ESR & Workforce Systems

ESR & Workforce Systems will provide support and advice to managers and staff regarding the operation of this policy and the use of the Allocate e-Expense's system. The senior management team in ESR & Workforce Systems team are responsible for escalating any areas of concern following monitoring to the Director of HR.

6. Process

6.1 Eligibility to Claim Travel Expenses

Mileage allowances are only payable to claimants who need to use their vehicles to travel on official business and where it would be inappropriate (due to inconvenience or cost), to use public transport for their journey.

To be eligible to claim travel expenses, staff must be undertaking travel for business purposes on behalf of the Trust; completed the relevant application process; and able to provide original documentation to support their expenses claim where the policy states original documents are required.

6.2 Application to Claim Travel Expenses

Before claiming travel expenses where the staff member has used a vehicle, the staff

member must evidence to the approving manager the following original documents and be able to present the original documents as required by audit processes whilst they are claiming travel expenses:

6.2.1 Insurance

All staff that use their own vehicle for business purposes must have business travel coverage detailed as part of their car insurance policy. Business travel is a journey specifically taken for work purposes and doesn't include daily commutes, leisure trips or holidays. The cost of any additional insurance premium is the responsibility of the staff member, not the employer. Approving managers have a responsibility to check insurance of new users and, on an annual basis, to ensure that they have appropriate cover.

6.2.2 Driving Licence

All staff using a vehicle must hold a valid driving licence. Approving managers have a responsibility to check the driving licence of new users and, on an annual basis, to ensure that they have the appropriate driving licence.

6.2.3 Ministry of Transport (MOT) Test Certificate

Staff are required to submit their MOT certificate when applying to be able to claim where their vehicle is over 3 years old. Approving managers have a responsibility to check MOT certificates of new users and on an annual basis to ensure that they have appropriate certification.

Doctors must be fit to drive, drive safely, and obey the relevant laws e.g., speed limits. The doctor must inform the employer if there is a change in their fitness to drive status.

Host organisations must provide trainees with a list of approving managers by specialty. The information must be available to staff as part of the onboarding process into a new placement.

Upon providing these documents to the approving manager, the staff member must complete an e-Expenses New User Set Up form available on the HR Shared Services website. Staff must ensure all areas are completed and has the relevant approving manager signatures. Once completed, submit the form to e-Expenses (e-Expenses@sthk.nhs.uk) with the supporting documents.

Staff must inform their approving manager of any changes in the status of these documents. The approving manager will determine if a review of the staff member's approval to claim travel expenses is required. Any changes must be notified to e-Expenses.

6.3 Amending Vehicle & Base Details

It is the staff member's responsibility to inform their approving manager of any change to their vehicle or their base location at work. A Change of Vehicle or Base form available on the HR Shared Services website will need to be completed and original documentation provided as detailed in section 6.2. for the change of vehicle. The staff member must ensure all the relevant approving manager signatures are completed and submit the form to e-Expenses.

6.4 Use of Private Vehicle

The driver, not the Trust, is personally liable for any incident. Staff are required to ensure and provide evidence that their own private motor insurance policy is comprehensive, specifically includes wording insured for business mileage and permits the use of their own vehicle for the purposes of travel on Trust business. It is the approving manager's responsibility to check and confirm that the criteria in section 6.2 are met. Knowingly authorising staff to claim business mileage without satisfying section 6.2 of this policy can lead to the Trust's Local Counter Fraud Team for investigation and to notify the relevant 3rd party stakeholder to invoke any local policies and procedures.

The validation of insurance, driving licence and MOT documents must be undertaken annually by the approving manager to ensure compliance with Duty of Care regulations. Updated documents from the criteria outlined in section 6.2 must be provided to e-Expenses to update the Allocate system. Claimants will not be able to submit claims until the system is updated with the current documents.

The Trust is not responsible for reimbursement of parking fines, congestion charge fines or fines for other motoring-related offences. Claims for parking fines in instances where this would prevent a member of staff completing their duty (for example a home visit), prior approval would need to be sought from the host organisation.

6.5 Rates of Reimbursement for Mileage Claims

6.5.1 Private Motor Vehicle

Staff who use their vehicles to make journeys in the performance of their duties will be reimbursed in accordance with the rates detailed in the appropriate terms and conditions. Section 17 NHS Terms and Conditions of Service (Appendix 2). Tax of these expenses will be applied as per HMRC Mileage Allowance Payments requirements.

6.5.2 Car Lease Salary Sacrifice Scheme

Staff who use a vehicle they have obtained via membership of the Trust's Car Lease Salary Sacrifice Scheme to make journeys in the performance of their duties will be reimbursed as per the HMRC Mileage Allowance Payments. Tax of these expenses will be applied as per the difference between HMRC Advisory Fuel Rates for company cars and HMRC Mileage Allowance Payments.

6.5.3 Motorcycles / Scooters

If staff use their own motorcycle/scooter to travel on official business, mileage will be reimbursed as per Section 17 NHS Terms and Conditions of Service (Appendix 2) for 'Motor-Cycle'.

6.5.4 Hire Car

If staff use a hire car to travel on official business, mileage will not be reimbursed. Fuel expenses will be reimbursed with the appropriate receipted documentation. The cost of the car hire will not be reimbursed. The hiring of a car should be completed directly via the local purchasing department.

6.5.5 Travel by Public Transport

If an employee uses public transport for business purposes, the cost of bus fares and standard rail fares will be reimbursed. All train tickets purchased should look to obtain the best value for money by using standard class and avoiding open ended tickets. 'Advance standard open' rail travel will not be reimbursed by the Trust unless agreed by the host organisation and approved at the time of purchase.

6.5.6 Travel by Taxi

Taxi fares will only be reimbursed in **exceptional** circumstances. These include:

- When heavy or bulky goods/supplies need to be transported
- When an adequate public transport service is not available
- When the saving in time is deemed to justify the payment
- When on Trust business and travelling out of normal office hours for personal safety
- When 2 or more staff are travelling together
- Where you are a lone worker or for reasons of safety (GP Trainees please refer to below)

GP Trainees

Whilst most Trainees will have their own motor vehicle for use in the GP placement, if they do not have this, then they will have agreed to make appropriate alternate arrangements to cover the travel requirements to allow them to carry out their domiciliary duties, including the provision of home visits as part of their duties in the post. If this is the case, trainees should use the most economical form of transport (which may include walking or cycling) and public transport where applicable. Use should not be made of private taxis, unless there is a compelling and unavoidable need, which is agreed beforehand by the GP Trainer and signed off by the HEE Head of School.

For reimbursement to be made, a receipt of taxi costs incurred must be provided.

6.5.7 Travel by Air

Travel by air is not permitted unless it can be proven that it would provide a better price. Such travel should be limited in line with the Trust's commitment to environment sustainability and will only be reimbursed where:

- > No alternative form of transport is available or appropriate
- > To do so would produce a saving in overall cost (e.g. hotel and other travel costs)
- > Time constraints warrant such travel.

Staff must allow sufficient time for a ticket application to be processed and for the ticket to be sent to them prior to their journey. Any cancellations or alterations to pre-booked travel plans must be notified immediately

6.5.8 Travel by Pedal Cycle

Reimbursement for staff using pedal cycles for official journeys will be subject to the rate set out in Section 17 NHS Terms and Conditions of Service (Appendix 2) for 'Pedal Cycle'.

6.5.9 Transporting Equipment

Staff who use their vehicles in the performance of their duties may be required to take equipment with them. Employers have 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 staff member. Staff should not be allowed to carry equipment, which is heavy or bulky, unless a risk assessment has been carried out beforehand. When, after the necessary assessment has demonstrated it is safe to carry equipment, an allowance shall be paid as per Section 17 NHS Terms and Conditions of Service Transporting Equipment (Appendix 2). for all eligible miles for which the equipment is carried, provided that either:

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

Where staff use a Trust vehicle, pool, or hire vehicle or have a vehicle under the Car Lease Salary Sacrifice scheme, these costs are not claimable.

6.5.10 Passenger Allowance

Where other staff or members of the Trust are conveyed in the same vehicle on Trust business and their fares would otherwise be payable by the Trust, the passenger allowance in Section 17 NHS Terms and Conditions of Service (Appendix 2), 'Passenger Allowance' (Appendix 2), will be payable to the vehicle driver if they are driving their own vehicle.

Where staff use a Trust vehicle, pool or hire vehicle or have a vehicle under the Car Lease Salary Sacrifice scheme, these costs are not claimable.

6.5.11 Attendance at Courses / Conferences

Staff who attend training and development courses/conferences and use a private motor vehicle will receive reimbursement of mileage incurred in travelling to and from the event at the 'Standard Rate' as per Section 17 NHS Terms and Conditions of Service (Appendix 2) and were authorised by an appropriate approving manager. This is usually where attendance is at the instigation of the employer (mandated). If the attendance is voluntary this will be reimbursed at the 'Reserve Rate' as per Section 17 (Appendix 2).

Expenses relating to study leave please refer to local HEE policies available via the link below.

[Health Education England Policies by Region](#)

6.6 Eligible Mileage

Unless staff have a contract of employment that identifies their home as their work base for mileage purposes, travel between staff members home and work is the responsibility of the individual and is not claimable for expenses purposes as per the example in Table 8 Section 17 (Appendix 3)

Staff will be reimbursed for miles travelled in the performance of their duties which are in excess of the home to agreed work base return journey. Normally, the miles eligible for reimbursement are those travelled from the agreed work base and back. When the journey being reimbursed starts at a location other than the agreed work base for example home, the mileage eligible for reimbursement will be paid minus the home to base mileage as set out in the example in Table 8 Section 17. (Appendix 3) Calculation of mileage will be in line with the NHS Terms and Conditions and will be undertaken using Allocate e-Expenses software calculator, and claimable mileage is the shortest distance from one point to another.

Staff working in a GP practice setting who are required to use their own vehicle on the expectation that home visits may be required to be undertaken, shall be reimbursed for the cost of mileage from home to principal place of work, and any associated allowances. Claims must be approved by the Practice Manager.

Claims shall be reimbursed at the reserve rate as specified in table 7 NHS Terms and Conditions of Service Handbook, for mileage of their return journey home to principal place of work and any associated allowances as described below:

- The days on which a staff member may be expected to perform home visits should be specified within their generic work schedule, or an alternative document providing advance notification that home visits may be required. Further specificity, as required, around when a staff member is expected to perform home visits should be added to the personalised work schedule when the staff member agrees it with their educational supervisor.
- When submitting claims for home to base mileage, in line with local processes for claiming expenses, a staff member must either:

- 1) Attach their work schedule to the claim form, or any alternative written advance notice they have been provided by their practice, which specifies the days on which they are expected perform a home visit.
- 2) **OR** obtain validation from a GP practice staff member that that they had been advised they would need their own vehicle available due to the potential requirement to perform a home visit that day, when claiming home to base mileage for a day not specified in their work schedule, or any alternative written advance notice the staff member has been received from their practice.
- 3) Where no detail has been provided within the staff members generic and personalised work schedules, or any alternative written advance notice, then the staff member must submit a claim for all the days on which they took their vehicle into work due to the possibility of being required to perform a home visit. This claim must be validated by the practice manager or a member of staff who is authorised to validate claims from the GP Practice.

Calculation of mileage will be undertaken using Allocate e-Expense's software calculator, and claimable mileage is the shortest distance from one point to another. Any diversions or alternative routes above the original calculated mileage will require an override. This is capped to within 20% of the original calculated mileage.

6.7 Other Allowances

Subject to the production of receipts where available, staff using their private motor vehicles and lease cars via the salary sacrifice scheme on an official journey shall be refunded reasonable parking expenses, tolls and ferries. Overnight parking will not be allowed unless the staff member is entitled to night subsistence. Reimbursement does not include payment of parking charges incurred as a result of attendance at the staff member's normal place of work.

e-Expenses claims should not be made for the reimbursement of personal purchases of Trust goods and services not related to business travel, courses, or conferences.

6.8 Return to Work – On Call

Staff who are required to return to or to attend their place of employment outside their normal hours of duty including emergency call out, circumstances where they would be entitled to overtime or time off in lieu as they have undertaken an additional shift, are entitled to be reimbursed any expenses which are in excess of the expenses incurred as a result of their normal attendance at work, and which are actually and necessarily incurred in travelling to and from home. This includes home to base mileage.

Return to work mileage will be paid at the 'Reserve Rate' in Section 17 NHS Terms and Conditions of Service (Appendix 2) and taxed when reimbursed as per HMRC regulations. Where a staff member is required to travel to multiple sites whilst on an on-call visit this will be paid at the standard rate Where a staff member has a car from the Trusts salary

sacrifice lease car scheme, the fuel scale charge must be applied as per HMRC regulations.

6.9 Excess Mileage

Excess mileage may be paid instead of relocation. Excess mileage is deemed the difference for each single journey between the distance from the staff members home to their principal place of work please refer to the HEE policy for your region available on the HR Shared Services website.

6.10 Accommodation and Subsistence

This section advises on the reimbursement to be made to staff for the necessary extra costs of meals, accommodation and travel arising because 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 proof of expenditure.

6.10.1 Overnight Accommodation

When staff stay overnight in commercial accommodation with the agreement of the employer the actual receipted cost up to the level set out in Annex A of the NHS Terms and Conditions of Service Handbook shall be paid. Where the maximum limit has been exceeded for genuine business reasons (e.g., choice of hotel was not within the staff members control or cheaper hotels were fully booked, cost of hotels in London are above the capped rate) additional assistance may be granted at the approval of the host organisation.

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

When a staff member needs an overnight stay in a hotel, guest house or other commercial accommodation with the agreement of the approving manager, the overnight cost guidelines are to be followed.

- > The actual, receipted cost of bed and breakfast up to the normal maximum limit set out in Section 18 of the NHS Terms and Conditions of Service plus
- > A meals allowance, to cover the cost of a main evening meal (excluding alcoholic drinks) up to the level set out in Section 18 of the NHS Terms and Conditions of Service.
- > If meals are provided free of charge the cost of meals cannot be reimbursed. Additional Assistance may be granted at the discretion of the employer.

6.10.3 Short Overnight Stays in Non-Commercial Accommodation

When a staff member stays for short overnight periods with friends or relatives or in a caravan or other non-commercial accommodation, a flat rate is payable as per Section 18 of the NHS Terms and Conditions of Service which includes an allowance for meals. No receipts are required.

6.10.4 Day Subsistence

A meal allowance is payable when a staff member is necessarily absent from home on official business and more than five miles from their base by the shortest practicable route on official business. Day meals allowance rates are set out in Section 18 of the NHS Terms and Conditions of Service (Appendix 2). These allowances are not paid where meals are provided free at the temporary place of work.

A day meals allowance is payable only when a staff member 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 day meals allowance is claimed, but a receipt is not required.

Normally a staff member claiming a lunch meal allowance would be expected to be away from his/her base for a period of more than five hours, including the normal lunch time period of 12 noon to 2 pm.

6.10.5 Evening Subsistence

To claim an evening meal allowance, a staff member would normally be expected to be away from base for more than 10 hours and unable to return to base or home before 7pm and, as a result of the late return, is required to have an evening meal. Staff may qualify for both lunch and evening meal allowances 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 the individual's approving manager. The cost of alcohol will not be reimbursed.

6.10.6 Host Organisation Accommodation

Staff staying in accommodation provided by a host organisation shall be entitled to an allowance to cover meals which are not provided free of charge up to the level set out in NHS Terms and Condition of Service.

6.11 Other Business Subsistence

Any expenditure necessarily incurred by doctors on postage or telephone calls in the service of their employer shall be reimbursed subject to the production of receipts. Claims for expenses will not be reimbursed where no additional expenditure is incurred. For example, when the staff member concerned has a season ticket; or where the time lapse between two consecutive periods is sufficiently short for it to be considered reasonable for the staff member to remain at, or near, their place of employment.

6.12 P11D and Tax

If the Trust reimburses for the costs of travelling to and from work, or pays these direct, for example by buying a season ticket for the staff member, the value of this benefit is generally taxable. Reimbursements are subject to a Benefits in Kind (BIK) charge. This is deducted if applicable on a monthly basis from gross salary reducing the need for a P11D

to be issued each year.

There are (rare) occasions when the provision of accommodation to staff through direct payment or reimbursement also creates a personal tax liability under HMRC rules, and all accommodation provided through the Procurement Department will be notified to Payroll Services for assessment.

Due to the complexity of expenses and taxation rules, it is recommended that managers do not make promises to contractors or staff as to the net levels of reimbursement they may ultimately receive. Any proposed reimbursement of visitors / guest speakers should be considered exceptional and should be discussed in advance with the Lead Employer.

It is the responsibility of the individual to ensure that all taxable benefits are disclosed appropriately in their own tax affairs, although the Trust does provide the information to HM Revenue and Customs (HMRC) via the monthly payroll.

In some instances, HMRC will amend the tax code the following tax year to recover tax underpaid or overpaid in a previous tax year.

Please note that vehicles sourced via the Trust's Salary Sacrifice Lease Scheme are classified as 'Company Cars' by HMRC.

If you require any guidance on tax related queries, contact the Lead Employer Payroll department

6.14 How to Claim

All business expenses should be claimed via the Lead Employer e-Expenses system. This ensures proper governance, and that accurate records are kept, and correct taxation is paid.

Claims should be submitted electronically for approval on a regular monthly basis and a maximum of a 3-month period. Claims should be submitted in accordance with the annual published claim submission timetable these will be published on the HR shared services website. The Trust reserves the right to refuse reimbursement where claims are submitted outside of the maximum 3 monthly submission timeline.

Claims submitted and approved within the specified time will be paid at the end of that month within the staff member's monthly salary and identified on the salary statement. Reimbursement for claims over 3 months old will not be paid unless specifically authorised in special circumstances.

Staff are reminded of the requirement for them to obtain and provide all supporting receipts, vouchers and evidence for claims and approval to claim. It is the responsibility of claimants to keep these original documents for audit as per the Records Management Code of Practice for Health and Social Care (Reference 4)

6.15 Review of Reimbursement Rates

The standard rate of reimbursement in Section 17 of the NHS Terms and Conditions of Service Handbook will be reviewed each year, soon after the new AA guides to motoring costs are published.

Any changes to the standard rate of reimbursement, the reserve rate and the rate for motorcycle users, resulting from this review, shall apply to all miles travelled from the following 1 July.

A second review will be conducted in November each year to ensure the rate in column 2 in (the standard rate) continues to reimburse staff in line with motoring costs.

Any changes to the standard rate of reimbursement, the reserve rate and the rate for motorcycle users, resulting from this review, shall apply to all miles travelled from the following 1 January.

6.16 Fraudulent Claims

Any claims identified as potentially fraudulent by either the approving manager or staff member (claimant) will be managed through the Lead Employer Disciplinary Policy & Procedure (Reference 2) and if proven, could lead to dismissal from the organisation.

7. Training

ESR & Workforce Systems will provide training, coaching, and mentoring as required for managers and staff in the use of e-Expenses.

In specific cases when training issues are identified through a review of a case, an individual training needs analysis will be carried out by the person's line manager, supported by HR as required. Any training needs identified will be included in the individual's personal development plan.

8. Monitoring Compliance with This Document

The ESR & Workforce Systems management team are responsible for the monitoring of compliance to ensure the effective use of the policy and enable action plans to be produced where trends or specific remedial steps are required e.g. where concerns are raised that the processes are not being followed.

8.1 Key Performance Indicators of the Policy

| Key Performance Indicators (KPIs) | Frequency of Review | Lead |
|-------------------------------------|---------------------|--------------------------|
| Numbers of expense claims submitted | Monthly | e-Expenses Administrator |
| Numbers of expense claims processed | Monthly | e-Expenses Administrator |
| Numbers of expense claims rejected | Monthly | e-Expenses Administrator |

8.2 Performance Management of the Policy

| Aspects of monitoring compliance or effectiveness being monitored | Method of Monitoring | Individual Responsible for Monitoring | Frequency of Monitoring | Group/Committee which will receive the findings/monitoring report | Group/Committee/individual responsible for ensuring that the actions are completed |
|---|--|---------------------------------------|-------------------------|---|--|
| Application form for mileage expenses has been fully completed and approved with the relevant authorisation | Sample 1% of applications submitted that year to be reviewed | Senior Workforce Analyst | Annually | Workforce Council | Head of ESR & Workforce Systems |
| Travel & subsistence expenses have been reimbursed as per NHS Terms & Conditions rates in Appendix 2,3 & 4 | Sample 1% of applications submitted that year to be reviewed | Payroll Business Account Manager | Annually | Workforce Council | Assistant Director of Employment Services |

9. References / Bibliography

| | |
|-------------|--|
| Reference 1 | Health Education England Study Leave Policy |
| Reference 2 | Lead Employer Disciplinary Policy & Procedure |
| Reference 3 | Records Management Code of Practice for Health and Social Care |
| Reference 4 | NHS Terms and Conditions of Employment |
| Reference 5 | Standards of Business Conduct Policy |

10. Related Trust Policies/Procedures

Health Education England Study Leave Policy
Lead Employer Handling Concerns Policy
Excess Mileage Policies – HEE
Relocation Policies – HEE

Appendix 1 - Equality Analysis Form

The screening assessment must be carried out on all policies, procedures, organisational changes, service changes, cost improvement programmes and transformation projects at the earliest stage in the planning process to ascertain whether a full equality analysis is required. This assessment must be attached to all procedural documents prior to their submission to the appropriate approving body. A separate copy of the assessment must be forwarded to the Patient Inclusion and Experience Lead for monitoring purposes.

Cheryl.farmer@sthk.nhs.uk. If this screening assessment indicates that discrimination could potentially be introduced, then seek advice from the Patient Inclusion and Experience Lead. A full equality analysis must be considered on any cost improvement schemes, organisational changes or service changes which could have an impact on patients or staff.

| Equality Analysis | | | |
|---|--|---|---|
| Title and brief description of the Document/proposal /service/cost improvement plan etc: | | Business Expense Policy Process and procedures to claim travel expenses incurred by a member of staff. | |
| Date of Assessment | 22 September 2020 | Name of Person completing assessment /job title: | Joanne Powell |
| Lead Executive Director | Anne-Marie Stretch | | Head of ESR & Workforce Systems |
| Does the proposal, service or document affect one group more or less favourably than other group(s) on the basis of their: | | Yes / No | Justification/evidence and data source |
| 1 | Age | No | Applicable to all staff |
| 2 | Disability (including learning disability, physical, sensory or mental impairment) | No | Applicable to all staff |
| 3 | Gender reassignment | No | Applicable to all staff |
| 4 | Marriage or civil partnership | No | Applicable to all staff |
| 5 | Pregnancy or maternity | No | Applicable to all staff |
| 6 | Race | No | Applicable to all staff |
| 7 | Religion or belief | No | Applicable to all staff |
| 8 | Sex | No | Applicable to all staff |
| 9 | Sexual Orientation | No | Applicable to all staff |
| Human Rights – are there any issues which might affect a person’s human rights? | | Yes / No | Justification/evidence and data source |
| 1 | Right to life | No | Not applicable in Policy |
| 2 | Right to freedom from degrading or humiliating treatment | No | Not applicable in Policy |
| 3 | Right to privacy or family life | No | Not applicable in Policy |
| 4 | Any other of the human rights? | No | Not applicable in Policy |
| Lead of Service Review & Approval | | | |
| Service Manager completing review & approval | | Joanne Powell | |
| Job Title: | | Head of ESR & Workforce Systems | |

Appendix 2

Rates of Reimbursement

<https://www.nhsemployers.org/publications/tchandbook>

Appendix 3

Eligible mileage - illustrative example

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

| Journey (outward) | Distance | Eligible miles |
|--------------------|--------------------|---|
| Home to base | 15 miles | None |
| Home to first call | Less than 15 miles | Eligible miles start after 15 miles have been travelled |
| Home to first call | More than 15 miles | Eligible miles start from home less 15 miles |
| Journey (return) | | |
| Last call to base | | Eligible mileage ends at base |
| Last call to home | Less than 15 miles | Eligible mileage ends 15 miles from home |
| Last call to home | More than 15 miles | Eligible mileage ends 15 miles from home |