

Travel Rates and Expenses Policy (F-030)

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<i>Date approved by Lead Director:</i>	
<i>Date EMT as approving body notified for information:</i>	

Policies should be accessed via the Trust intranet to ensure the current version is used

Contents

1.	INTRODUCTION	3
2.	SCOPE	3
3.	POLICY STATEMENT	3
4.	DUTIES AND RESPONSIBILITIES.....	3
5.	PROCEDURES RELATING TO THE POLICY	5
5.1.	Lease Cars	5
5.2.	Regular Users	5
5.3.	Standard Users	5
5.4.	Excess Travel	5
5.5.	How to complete and submit a claim – e-Expenses	5
5.6.	Mileage Rates	6
5.7.	Submission of claims	7
5.8.	Insurance and Driving Licences	7
5.9.	Subsistence claims	7
5.10.	Receipts.....	8
5.11.	Lease cars and sharing cars	8
5.12.	Taxis	8
5.13.	Journey Distances	8
5.14.	Driving Related Fines.....	8
6.	EQUALITY AND DIVERSITY	8
7.	BRIBERY ACT	9
8.	MONITORING COMPLIANCE	9
	Appendix 1: Document Control Sheet:	10
	Appendix 2: Equality Impact Assessment (EIA) Toolkit	11

1. INTRODUCTION

This policy focuses on the running costs of an average family car and the rates payable when using such a vehicle on Trust business. It will also include subsistence rates and guidance on submitting claims through the e expenses system.

2. SCOPE

This policy applies to all Trust employees.

3. POLICY STATEMENT

This policy aims to ensure that a fair and reasonable approach to the payment of travel and expense claims is in place which is open, equitable, meets the HMRC requirements and is within the Trust's financial limits. Employees who move base due to organizational change are entitled to claim excess mileage which is the difference between home and old base compared with home and new base for a period of four years at public transport rate.

Lease car drivers will be paid at the rates agreed, dependent upon whether the car has a diesel or petrol engine. Employees should be aware that this reimbursement is taxable and that there is also a liability for the benefit of having the facility of a lease car incurring excess mileage. The Trust aims to be as fair as possible when dealing with the allocation of this allowance, but will only pay travel costs and not car parking charges, fines or other costs.

4. DUTIES AND RESPONSIBILITIES

Chief Executive

To assure the board that this policy is acted on through delegation to the appropriate business units and committees.

Trust Board

To ensure that this policy is acted on through delegation of responsibility for the development and implementation of the policy to the appropriate directors and committees.

To ensure the policy and its content comply with UK law requirements.

To ensure the policy and procedures are monitored and reviewed formally through the appropriate committees e.g. TCNC

Directors and Assistant Directors

The directors and assistant directors will ensure that this policy is acted on through a process of policy dissemination and implementation in collaboration with Trust senior managers.

Senior Managers and Clinicians

Ensure all staff within their area of responsibility are informed about the contents of this and other associated policies and procedures.

Managers

Before any member of staff uses a vehicle for official Trust business, managers are responsible for ensuring that:

- They are insured for business use
- They hold a current driving license
- That their vehicle is taxed and has a current MOT certificate

Additionally managers are also responsible for:

- Ensuring staff are given time at work to complete and submit expenses claims
- Ensuring staff are given access to a PC to use the Expenses system
- Checking the accuracy of claims submitted to them and confirming this is on the system
- That all the required information is included on the claim –this includes that a valid reason for any detour miles is provided
- That the expenses claimed are in accordance with their normal duties;
- Receipts are scanned and attached when appropriate, ensuring they are confident that scanned receipts are valid and unaltered, purchases that do not relate to one of the expense claims categories should not be approved
- Receipts must be fully itemized that shows the amount paid, the name and address of the venue and the date the claim refers to
- Consider any duplicate alerts provided automatically by the system and comments made by claimants should be a full explanation
- Approving claims for payment in a timely manner to ensure prompt payment

Employees

All employees are responsible for:

- Ensuring that they hold a current driving license and that adequate insurance cover is taken out for any vehicle driven on official business.
The Trust will not accept liability for any failure to comply with this requirement.
No Business journeys should take place unless appropriate business use cover is indicated on the insurance policy.
- Reporting any legal infringements including driving offences, disqualification and driving bans. Should this impact on an individual's ability to fulfil their full role and responsibilities e.g. effectively commute around the Trust, the Trust **will not** be responsible for any associated costs including car hire, taxi, train or bus fares.
- Completing a T1 (application to use private vehicle on official business if you are a new user) or a T2 (change of vehicle / registration number / insurance details) The forms are available on the intranet
- Ensuring that the vehicle has a current MOT certificate, if applicable, and has been properly maintained;
- Ensuring that all expenses claimed are wholly and necessarily incurred in the course of their duties;
- Fully itemised receipts are scanned and attached to the claim when appropriate
- Fully Itemised receipts must include the actual item, the amount paid, the name and address of the venue and the date the claim refers to
- Retaining full itemized receipts until for a period of 3 months after receiving an e-mail confirming their claim has been approved as the line manger may require sight of the original before authorizing a claim
- Submitting claims in a timely manner
- Ensuring expenses are only claimed for once, e.g. if lunch is provided, subsistence is not also claimed or if a commercial sponsor is paying travel costs, then they cannot also be claimed from the Trust
- Ensuring that the in built duplicate box is completed when the system automatically activates this and ensuring that a full explanation of any detour miles is provided
- Ensuring that notification of any changes that could affect travel expenses including home address, or change of base
- Purchases that do not relate to Travel and Expenses should not be claimed through the expenses system. Items outside of travel and expenses should be procured through the Trust's ordering of goods and services and follow Standing Financial Instructions

5. PROCEDURES RELATING TO THE POLICY

5.1. Lease Cars

HMRC frequently changes its recommended reimbursement rates (the 'advisory fuel rate') and Agenda for Change rates are regularly amended accordingly to reflect those rates.

Employees would need to ensure that they stated on the travel claim form whether their car had a diesel or petrol engine.

5.2. Regular Users

Regular user allowance is only payable to staff on M&D / Consultant Contracts and is subject to qualifying criteria as described in M&D Terms and Conditions of Service.

5.3. Standard Users

The standard car user rates will continue to be paid in line with national guidance (Agenda for Change and M&D / Consultant Contracts).

5.4. Excess Travel

Employees who are required to move base due to organisational change are entitled to claim the difference between home and old base compared with home and new base for a period of **18 months** at Public Transport Rate and this is treated as taxable for HMRC purposes.

Bus and rail users will be reimbursed on production of a valid ticket, scanned into the e-expenses system, covering the excess miles. Individual travel claims should be completed each month by the member of staff, authorized by the manager as excess miles and submitted through e-expenses for processing by payroll.

N.B. Important information for Lease Car users.

Managers should be aware that mileage in respect of home to base is regarded as payment for fuel and will result in the employee being liable for the car fuel benefit under HMRC regulations. Employees should seek advice from the Fleet Manager regarding tax implication prior to entering into a Lease Car contract.

The manager and member(s) of staff must agree the mileage to be claimed, prior to the move. The route should be the shortest practicable direct route, which may be determined by accessing an internet route planner.

If the claimant moves house, the following principles apply:

- If they move further away they should continue to claim the excess to a maximum of the amount they were originally claiming.
- If they move closer to their new base, but are still within the 18 months excess mileage period following a change of base, they can continue to claim excess mileage at a new lower rate until the original 18 months period ends.
- If staff are claiming excess mileage and are required to move again due to organisational change, their original calculation will cease and a new excess mileage amount should be agreed. The 18 months entitlement would begin on the date of the second move.
- A staff member ceases to be eligible for this allowance if the worker voluntarily (unless 'at risk'), applies for and obtains another post.
- The excess travel would not be payable where a member of staff travels from home to a location other than their base (e.g. a meeting). Normal business mileage should be claimed if this is appropriate.

5.5. How to complete and submit a claim – e-Expenses

- It is the responsibility of the claimant to ensure that the information submitted is correct.
- Log into your Expenses account. This can be done from anywhere that you can access the internet

- Check your personal information is correct. If any personal information requires updating, please e-mail details to hmf-tr.expenses@nhs.net
- Choose the date of your journey
- Select the expense items to be reclaimed for that day.
- Complete journey details, by entering post codes or location names (e.g. Trust HQ to Whitby Hospital) then selecting the relevant address from the dropdown list.
- Record the number and names of any passengers – note: passenger mileage is not payable to lease car users as per the Agenda for Change Handbook
- Enter the nature of your journey in additional details box
- When claiming reimbursement of expenses incurred, receipts must be scanned and attached to the claim. Original paper receipts are no longer required to be submitted, however they must be retained for a period of 3 months following the e-mail confirming the claim has been approved.
- There is an in built possible duplicate alert within the expenses system when this is activated and flagged to the claimant a full explanation is required within the narrative box that appears for example a duplicate flag will be raised when two separate mileage claims are made on any one day, this would require a full explanation to enable the claim to be submitted
- When all entries have been made for the month, save and submit your claim. You will be asked to confirm you have read and understood the claim declaration. Note: claims can only be submitted by the person making the claim, even if a delegate has been assigned to complete expenses claims
- Once submitted, your manager will be e-mailed informing them your claim requires their approval

For full user help and guidance please visit the expenses section on the intranet, located within the payroll section.

5.6. Mileage Rates

5.6.1. Business mileage is paid as follows:

- a) In accordance with Agenda for Change and Medical and Dental Terms and Conditions of service for staff who use their own car
- b) at the HMRC company car advisory fuel rates for all lease car users.
- c) The Trust may offer an incentive to pay additional to the car lease rates above for cars that are electric or hybrid. This rate will be reviewed periodically.

5.6.2. Home to Base mileage is payable in the following circumstances:

- Only to staff who use their own car for such journeys: home to base mileage is not paid to staff who use a lease car. HMRC regard all lease cars as company cars and regard any home to base mileage as commuting mileage. Payment of this type of mileage will result in a sizable taxable benefit for fuel.
Further information regarding fuel benefit charges can be found on HMRC website www.hmrc.gov.uk
- Emergency return to work – this should be claimed and is paid as Business Mileage
- Return to work outside of normal working hours e.g. overtime/call out. This is paid at public transport rate in accordance with Agenda for Change Handbook and should be claimed using Public Transport Rate. The mileage is taxable in accordance with HMRC guidance.
- Following a move of location as directed by organization change (excess miles only). This mileage can be taxable in accordance with HMRC guidance. Home to base mileage (M&D/Consultant Contracts) cannot be claimed as well as excess mileage.
- M&D/Consultant contract permit Home to Base travel is claimable up to a maximum of 20 miles (for a return journey) only on days where further business travel takes place and where the business journey starts from the normal work base.

5.6.3. Training Mileage

Training mileage is paid at Public Transport Rate or HMRC company car rates (for lease car users). Where training is with an external provider, training mileage will be paid at 11p per mile.

5.6.4. Claiming Expenses whilst on Apprenticeship

The Apprenticeship Levy funds the training course and the learner can continue to work and earn a salary. As well as requiring a commitment to complete the academic qualification, there are other potential costs for both the Trust and the learner.

All expenses must be discussed and approved by your line manager, it is the line manager's discretion regarding payment of expenses and this must be agreed prior to commencing the course and submitting any expenses.

Expenses include Training mileage which is paid as above and Accommodation which is paid in accordance with the rates in the policy

5.7. Submission of claims

All claims should be submitted at monthly intervals up to and including the last day of the month. Claims must be submitted no later than the 6th of the month to ensure payment is made in that month's salary.

- Managers should approve claims by the 7th of the month.
- Any claims more than three months old require approval by a Director
- All claims must be submitted within the current financial year

5.8. Insurance and Driving Licences

- It is the employee's responsibility to ensure that they hold a current driving licence and that adequate insurance cover is taken for any vehicle driven on official business.
- All employees who use their own cars for business are required to provide evidence that they have business class insurance and this should be submitted when they change vehicle.

5.9. Subsistence claims

- **Receipts should be obtained for all claims**, scanned and attached to the relevant expense item in the claim
- Subsistence is payable in the following circumstances and subject to the qualifying conditions and limits as laid down in Agenda for Change Terms and Conditions, Section 18 and Annex N

Day Meals Subsistence

Lunch costs will be reimbursed up to a maximum amount of £5.00. No claims above this amount are allowed

To qualify claimants must have been absent from work on official Trust business and be away from their base for more than 5 hours including the lunchtime period 12:00pm to 2:00pm.

Receipts must be provided

Evening Meal costs will be reimbursed up to a maximum of £15.00. No claims above this amount are allowed.

To qualify, claimants must have been absent from work on official Trust business and be away from their base for more than 10 hours and have been unable to return to base or home before 7.00pm. **Receipts must be provided**

Note: the cost of alcoholic drinks will not be reimbursed.

Night Subsistence

When an employee stays overnight in a hotel, guesthouse or other commercial accommodation the overnight receipted cost for bed and breakfast will be reimbursed at the rate of £55 per night.

However, in certain circumstances it may not be possible to obtain accommodation within the limit of £55 (e.g. choice of hotel not within employee control / cheaper accommodation fully booked or

unavailable). In these circumstances full details of the reason for exceeding the limit must be included on the claim and approval to pay over the limit must be noted by the claim approver.

Where an employee stays overnight with friends or relatives or in a caravan or other non-commercial accommodation, the flat rate sum of £25 per night is payable. This includes an allowance for meals.

Employees staying in accommodation provided by the Trust or host organization where no meals are provided shall be entitled to claim day meals subsistence as detailed above.

5.10. Receipts

Employees must ensure that the scanned images of their receipts are an accurate unaltered image of the original receipt. The alteration of receipts (original or electronic versions) either before or after scanning may constitute a criminal offence under the Fraud Act 2006 (sections 6 and 7 – possession, making or supplying articles for fraudulent purposes)

Managers approving subsistence claims will be required to check and confirm that the claim is accurate, categorised correctly and is supported by a full itemised receipts, itemised receipts are required to show the name and address of the venue and be dated accordingly and be confirmed as not being a duplicate

5.11. Lease cars and sharing cars

Staff are encouraged to share cars when carrying out the same journey. Trust lease cars should always be used in preference to privately owned vehicles when on official business.

5.12. Taxis

Taxis should only be used in exceptional circumstances. However, where the approving officer is satisfied that the extra expense was justified by the overall economies obtained or by the lack of predictable alternatives then these will be paid. A note of the exceptional circumstances should be included in the additional details box.

Receipts must be scanned in and submitted with the claim

5.13. Journey Distances

- All journey distances are calculated by Expenses using the shortest route. The software used by Expenses to calculate journey distances is Postcode Any Where, Which is the same mapping data used by Tom Tom.
- The mileage calculated by the system cannot be overwritten.
- If the actual distance travelled is longer than that calculated, additional mileage should be claimed separately, using expense type Detour Miles (for genuine detours e.g. road closures, incidents or accidents). A full explanation must be given for the additional miles in the additional details box. The Authorising Managers must be satisfied that the explanation given is genuine prior to acceptance of the claim.

5.14. Driving Related Fines

The Trust will not reimburse any driving related fines/cautions i.e. speeding fines, parking tickets or any other penalties incurred including any expenses incurred as a result of bans or disqualification.

6. EQUALITY AND DIVERSITY

The Trust aims to ensure that all of its policies are equitable with regard to age, disability, gender, race, religion and belief or sexual orientation.

An Equality Impact Assessment has been carried out by the author which confirms that this policy does not impact on any equality group (Appendix 2).

7. BRIBERY ACT

For further information see

<https://assets.publishing.service.gov.uk/media/5d80cfd5ed915d5257b5b693/bribery-act-2010-quick-start-guide.pdf>.

If you require assistance in determining the implications of the Bribery Act please contact the Trust Secretary on 01482 389194 or the Local Counter Fraud Specialist on telephone 0191 441 5936 or email counterfraud@audit-one.co.uk.

8. MONITORING COMPLIANCE

See Appendix 1.

Appendix 1: Document Control Sheet:

Document Type and Title:	Policy		
Document Purpose:	This policy details the process and rates around travel and expenses.		
Consultation/ Peer Review	Date	Group / Individual	
<i>list in right hand columns consultation groups and dates</i>	29/09/20	Operational Delivery Group (ODG)	
Approving Body:	EMT	Date of Approval:	29 June 2024
NB All new policies and policies subject to significant amendments require approval at EMT and Board ratification.		<i>(see document change history below for minor amendments and dates)</i>	
Ratified at:	Trust Board	Date of Ratification:	31 July 2024
Training Needs Analysis: <i>(please indicate training required and the timescale for providing assurance to EMT as the approving body that this has been delivered)</i>	There are no training requirements for this document	Financial Resource Impact:	There are no financial resource impacts
Equality Impact Assessment undertaken?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
	If N/A, state rationale:		
Publication and Dissemination	Intranet <input checked="" type="checkbox"/>	Internet <input type="checkbox"/>	Staff Email <input checked="" type="checkbox"/>
Master version held by:	Policy Management Team <input checked="" type="checkbox"/>	Author to send final document to HNF-TR.PolicyManagement@nhs.net	
Implementation:	<p><i>Describe implementation plans below - to be delivered by the author:</i></p> <p>Implementation will consist of:</p> <ul style="list-style-type: none"> ▪ Ratified policy to be shared with Executive Directors for sharing across directorates and with lead authors highlighting the new process ▪ All staff email highlighting the key changes with a link to the full policy ▪ Sub-committees to add approval of policies to their work-plan 		
Monitoring and Compliance:	Monitoring and compliance of the policy will be evidenced through the process of consultation, approval and ratification of policies.		

Document Change History:			
Version Number / Name of procedural document this supersedes	Type of Change i.e. Review / Legislation	Date	Details of Change and approving group or Executive Lead (if done outside of the formal revision process)
1.00			Policy created
2.00	Review	November 2020	Formerly was a part of the Travel rates and Lease Car policy, policy has now been split. No changes, just updated.
3.0	Review	May 2024	Inclusion of Apprenticeship expenses and flexibility regarding rates for electric vehicles as part of the Green Agenda. Approved at EMT (29 June 2024) and ratified at Board (31 July 2024).

Appendix 2: Equality Impact Assessment (EIA) Toolkit

1. Document or Process or Service Name: Travel Rates and Expenses Policy (F-030)
2. EIA Reviewer (name, job title, base and contact details): Iain Omand
3. Is it a Policy, Strategy, Procedure, Process, Tender, Service or Other? Policy

Main Aims of the Document, Process or Service

This policy is designed to support individuals when planning to travel or claim expenses.

Please indicate in the table that follows whether the document or process has the potential to impact adversely, intentionally or unwittingly on the equality target groups contained in the pro forma

Equality Target Group	Is the document or process likely to have a potential or actual differential impact with regards to the equality target groups listed?	How have you arrived at the equality impact score?
1. Age	<p>Equality Impact Score</p> <p>Low = Little or No evidence or concern (Green)</p> <p>Medium = some evidence or concern (Amber)</p> <p>High = significant evidence or concern (Red)</p>	<p>a) who have you consulted with</p> <p>b) what have they said</p> <p>c) what information or data have you used</p> <p>d) where are the gaps in your analysis</p> <p>e) how will your document/process or service promote equality and diversity good practice</p>
2. Disability		
3. Sex		
4. Marriage/Civil Partnership		
5. Pregnancy/Maternity		
6. Race		
7. Religion/Belief		
8. Sexual Orientation		
9. Gender re-assignment		

Equality Target Group	Definitions	Equality Impact Score	Evidence to support Equality Impact Score
Age	<p>Including specific ages and age groups:</p> <p>Older people</p> <p>Young people</p> <p>Children</p> <p>Early years</p>	Low	There is no evidence that this equality group is negatively affected by the policy as the Trust do not vary the policy or its contents based on age.
Disability	<p>Where the impairment has a substantial and long term adverse effect on the ability of the person to carry out their day to day activities:</p> <p>Sensory</p> <p>Physical</p> <p>Learning</p> <p>Mental Health</p> <p>(and including cancer, HIV, multiple sclerosis)</p>	Low	Staff are further protected by Equality Act 2010
Sex	<p>Men/Male</p> <p>Women/Female</p>	Low	There is no evidence that this equality group is negatively affected by the policy
Marriage/Civil Partnership		Low	There is no evidence that this equality group is negatively affected by the policy
Pregnancy/ Maternity		Low	There is no evidence that this equality group is negatively affected by the policy

Race	Colour Nationality Ethnic/national origins	Low	There is no evidence that this equality group is negatively affected by the policy
Religion or Belief	All Religions Including lack of religion or belief and where belief includes any religious or philosophical belief	Low	There is no evidence that this equality group is negatively affected by the policy
Sexual Orientation	Lesbian Gay Men Bisexual	Low	There is no evidence that this equality group is negatively affected by the policy
Gender re-assignment	Where people are proposing to undergo, or have undergone a process (or part of a process) for the purpose of reassigning the person's sex by changing physiological or other attribute of sex	Low	There is no evidence that this equality group is negatively affected by the policy

Summary

Please describe the main points/actions arising from your assessment that supports your decision above	
This policy is designed to support individuals when planning to travel or claim expenses.	
EIA Reviewer – Iain Omand	
Date completed; May 2024	Signature: I Omand